



On 26 November 2024, SSM has announced the mandatory implementation date for financial statements in 3 phases commencing 1 December 2024, 1 March 2025 and 1 June 2025. The mandatory submission of financial statements for **companies regulated by BNM** under the CA 1965 and the CA 2016 will begin in phase 2 on **1 March 2025**.

Join us in learning to prepare the submission of financial statements for companies regulated by BNM via MBRS 2.0.

PREPARATION AND LODGEMENT OF FINANCIAL STATEMENTS FOR COMPANIES REGULATED BY BANK NEGARA MALAYSIA (BNM) USING MBRS 2.0

COURSE INTRODUCTION

Suruhanjaya Syarikat Malaysia (SSM) has released a new version of the Malaysian Business Reporting System known as MBRS 2.0 on 25 September 2024. MBRS 2.0 is developed based on the latest Malaysian Financial Reporting Standard (MFRS), Malaysian Private Entity Reporting Standard (MPERS) and the revised requirements under the Companies Act 2016 (CA 2016). In addition, MBRS 2.0 is also developed based on the Companies Act 1965 (CA 1965) to facilitate selected number of entities in fulfilling their compliance filings.

Companies are required to prepare, validate and upload their annual returns (**AR**), financial statements and reports (**FS**) and exemption applications (**EA**) related to the FS and AR in extensible Business Reporting Language (**XBRL**) format using MBRS 2.0 on or after 25 September 2024.

Information on the latest version of MBRS and the MBRS Preparation Tool (mTool) can be accessed for free at <https://www.ssm.com.my/Pages/Services/Other-Services/MBRS.aspx>.

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COURSE OBJECTIVES



This 1 day course is designed for an in-depth understanding and learning of MBRS financial statements for companies regulated by BNM module, based on the enhanced MBRS version 2.0 by SSM.

This module will provide participants with an in-depth understanding and knowledge on the filing requirements related to MBRS for financial statements for companies regulated by BNM and the detailed use of the MBRS Preparation Tool (mTool) in the preparation and submissions of financial statements to SSM with provided narration and detailed guidance during the practical session itself.

COURSE CONTENTS



1. Brief introduction to MBRS.
2. Detailed walk-through of the SSM Taxonomy (SSMxT) and its use.
3. MBRS filing requirements for FS and Key Financial Indicators (KFI).
4. Exemption Applications (EA) relating to FS and KFI.
5. Getting started on the MBRS Preparation Tool (mTool).
6. How to fill MBRS template for financial statements for companies regulated by BNM.
7. Validation and rectification of errors.
8. Generation of XBRL Zip File.
9. Submission of XBRL Zip File to SSM including application for rectification.
10. Function and features of the mTool.
11. Guidance on mTool's function and features.

LEARNING OUTCOMES

By attending this programme, the participants will be able to:



- Understand the MBRS submission requirements in relation to FS for companies regulated by BNM.
- Acquire hands-on practical knowledge on the use of the mTool in relation to FS for companies regulated by BNM under CA 2016.
- Prepare, generate and submit under the entry point FS-BNM via MBRS 2.0.

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WHO SHOULD ATTEND

Anyone involved in the preparation, review and/or submission of financial statements for licensed institutions under the Financial Services Act 2013 and the Islamic Financial Services Act 2013 regulated by BNM using MBRS 2.0.

ABOUT THE TRAINER

Ahmad Nasri Abdul Wahab is a partner of KPMG in Malaysia and an Executive Director of KPMG Management & Risk Consulting Sdn Bhd. He draws on more than 25 years of experience in financial services focusing on financial institutions in London and Malaysia. Nasri acts as engagement lead on various finance transformation and business process re-engineering (“BPR”) engagements. He is involved in International Sustainability Standards Board (ISSB) first time adoption and was involved in various client engagements involving first-time adoption of the Malaysian Financial Reporting Standards (MFRSs) and performing gap analysis and validation exercise on the adoption of various financial reporting standards.

Nasri led the SSM MBRS Taxonomy project for SSM. He was involved in the development of Taxonomy since 2017 as well as the preparation of MBRS training slides and preparation of MBRS User Guide. He is a SSM MBRS Certified Trainer for MBRS for Preparers – Financial Statements since 2018.

Ng Wye Wye is a SSM MBRS Certified Trainer and has extensive background spanning over 30 years in audit (external and internal), operations and corporate strategy, with 20 years at senior management capacity. Her expertise encompasses finance transformation, enterprise risk management and governance projects with clients from various sectors including corporate investment, construction, property development, oil and gas, manufacturing, insurance and non-governmental organizations.

She has worked extensively with Suruhanjaya Syarikat Malaysia (SSM) on the development of the Malaysian Business Reporting Standards System (MBRS) Taxonomy for Financial Statements and is a Trainer for MBRS Train-The-Trainer (TTT) on MBRS for Preparers – Financial Statements and trainings and has conducted nationwide MBRS training sessions for over 3,500 people to date.

PRE-REQUISITES FOR PARTICIPANTS

1. Proficiency in Microsoft Office Excel skills.
2. Proficiency in statutory financial reporting.

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ADMINISTRATIVE DETAILS

Date & Platform	4 February 2025	Virtual platform
	18 February 2025	Menara SSM @ Sentral, Kuala Lumpur
	03 March 2025	Virtual platform
	14 April 2025	Virtual platform
Time	9.00 am - 5.00 pm	
Training Methodology	Lecture supported with presentation slides, hands-on and Q&A session	
Fee	RM500.00	Standard
	RM400.00	Licensed Secretary. Member of MAICSA, MIA, Malaysian Bar, MACS, MICPA, Sabah Law Society & Advocates Assoc. of Sarawak.
SSM CPE Points	8 points	

HOW TO REGISTER?

STEP 01

Strictly via online registration at www.ssm4u.com.my/ecomtrac

STEP 02

NEW USER (First Time Login)

- Click on **SIGN UP**
- Key in **REGISTRATION INFORMATION**
- Click on **REGISTER**
- Key in **USERNAME** and **PASSWORD**

EXISTING USER

- Key in **USERNAME** and **PASSWORD**
- Click on **SIGN IN**

STEP 03

- Select training
- Check on Available Seat
- Click on Add Participant
- Key in participant's information

- Click on Submit
- Check participant's details
- Click on Submit Payment

Note: Please submit your application within 15 minutes. Otherwise the system will automatically cancel your transaction and you will lose your seat(s). Please re-apply if you wish to proceed. Full payment shall be made at the point of registration.

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TERMS & CONDITIONS FOR REGISTRATION OF TRAINING PROGRAMMES UNDER COMTRAC

PROGRAMME FEE

- Fee is payable to SURUHANJAYA SYARIKAT MALAYSIA.
- Admittance to training programme shall be granted only upon registration and full payment is received.

PAYMENT MODE

- Registrations and payment for training programmes MUST be made through online at e-COMTRAC (<http://www.ssm4u.com.my/ecomtrac>). Upon submitting the registration application, participants are deemed to have read and accepted the terms and conditions herein.
- Payment by cash and cheque is not acceptable effective from January 2021.

CLASSROOM TRAINING

- For classroom-based training, a confirmation e-mail will be sent to participants at least 1 working day prior to the programme.
- Participants are required to present Malaysia's identification card (MyKAD/NRIC) and foreign participants are required to present passport at the registration counter for verification and admission to training programme.
- Admittance may be denied upon failure to present identification card / passport.

WEBINAR ACCESS LINK

- A notification e-mail with the webinar access link will be sent to participants at least 1 working day prior to the webinar.
- The access link is unique for registered participants and should not be forwarded or shared with others.

CERTIFICATE OF ATTENDANCE

- Upon full attendance of the programme and payment is received, participants will be issued an e-Certificate of Attendance. For this purpose, it is imperative to fill in the email address correctly.
- Participants can download the e-Certificate of Attendance from e-COMTRAC platform in three (3) working days after the programme. Please take note that the certificate is available for download up to 30 days from the conclusion of the programme. An administrative fee of RM30.00 per copy is chargeable for downloading the certificate after the 30th day and for any replacement of certificate due to errors in name or identification card number wrongly filled by participant / representative during registration or loss of certificate, etc.

CANCELLATION / ABSENT

- No refund will be given to participants who failed to attend the programme.
- Replacing registered participant is not allowed.

TRANSFER

Transfer of registration fee to another training programme is not allowed.

PERSONAL DATA PROTECTION NOTICE

Your personal data and other information provided in this application and including any additional information you may subsequently provide, may be used and processed by COMTRAC/SSM as a reference in future to communicate with you on our training programmes/events. In line with the Personal Data Protection Act 2010, we wish to obtain your agreement and consent for using your personal data. If you do not consent to the processing and disclosure of your personal data, you should send an e-mail to us at comtrac@ssm.com.my.

HUMAN RESOURCES DEVELOPMENT CORPORATION

SSM is registered as a training provider with HRD Corp under GOV1000117857. All trainings are claimable under SBL Scheme subject to HRD Corp approval. Participant's employer needs to apply for grant at least one day before the commencement of training.

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EXCLUSION OF LIABILITY

The speaker(s) or trainer(s) is independent and shall not represent SSM, act as its agent or otherwise represent that their personal views are endorsed by SSM. The assessments and views expressed during the programme are entirely the speakers'/trainers' own. SSM shall not be liable for whatever circumstances arising from any engagement between the speaker(s) or trainer(s) and the participant(s).

DISCLAIMER

SSM reserves the right to cancel the programme, change date(s), venue(s), speaker(s) or any other changes due to any unforeseen circumstances that may arise without prior notice to participants. SSM also reserves the right to make alternative arrangements without prior notice. SSM accepts no responsibility for death, illness, injury, loss or damage of any property belonging to, or financial loss by any persons attending the programme, whatever the cause. SSM shall not be responsible for any costs, damages or losses incurred by participants due to the changes and / or cancellation. SSM is not responsible for the integrity of participants' computer or device, your internet signal bandwidth, or any other consideration outside of the control of SSM.

SSM shall not be responsible for any problems or technical malfunction, including, without limitation, the acts, omissions, problems or malfunctions of any telephone network or lines, computer online systems, servers, computer equipment, software, failure of e-mail, traffic congestion on the internet or at any web or combination thereof.

All information contained in the brochure is correct and accurate at the time of publication.



COMPANIES COMMISSION OF MALAYSIA TRAINING ACADEMY & KNOWLEDGE MANAGEMENT DIVISION

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