XBRL MALAYSIA · FREE RESOURCE

MBRS 2.0 Filing Readiness Checklist

A practical, print-friendly checklist for confirming your company is ready to prepare and lodge an MBRS 2.0 filing — before you open mTool. Independent educational resource, not affiliated with SSM.

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1. Confirm what you're filing

[ ] Identify the filing type: Annual Return (AR), Financial Statement (FS), or Exemption Application (EA).

[ ] Confirm your company's incorporation anniversary date (this drives your AR deadline).

[ ] Confirm your financial year end and the date financial statements were circulated to shareholders (this drives your FS deadline).

[ ] Note: these are two separate deadlines on two separate clocks — do not assume one date covers both.

2. Confirm the correct reporting standard

[ ] Determine whether MFRS (Malaysian Financial Reporting Standards) or MPERS (Malaysian Private Entity Reporting Standards) applies to your company.

[ ] Confirm this before starting data entry — the wrong standard selection cascades into validation errors later.

3. Check for exemptions before you prepare

[ ] Check whether your company qualifies for audit exemption (commonly available to dormant, zero-revenue, or small-threshold companies).

[ ] If considering an EA2 exemption (Key Financial Indicators only, instead of full XBRL), confirm it is submitted and approved before your filing deadline — not after.

[ ] If part of a foreign-owned structure, check whether EA1 or EA3 may apply to your situation.

4. Prepare your environment

[ ] Download the current version of mTool directly from SSM's official MBRS page.

[ ] Confirm Microsoft Excel is installed and working correctly.

[ ] Confirm the required .NET Framework version (4.8 in recent guidance) is installed.

[ ] Identify who will act as the Lodger and confirm their PKI digital certificate is valid and not expired.

5. Prepare and tag your data

[ ] Gather the audited or unaudited financial statements to be tagged.

[ ] Work through mTool's submission-type flow: select the correct filing type before entering data.

[ ] Tag every mandatory element for your filing type — do not leave required fields blank.

[ ] Run mTool's built-in validation checks before attempting submission through mPortal.

6. Before you submit through mPortal

[ ] Re-confirm the filing period and company details entered in the "Filing Information" screen.

[ ] Confirm the Lodger is ready to digitally sign the submission.

[ ] Check whether any current SSM late lodgement fee waiver window applies to your situation, if you are filing after the standard deadline.

[ ] Keep a copy of the submitted file and the digital confirmation receipt for your records.

This checklist is an educational aid, not legal, accounting, or filing advice. Deadlines, fees, taxonomy versions, and waiver periods are set and changed by SSM — always confirm current requirements at ssm.com.my or with a qualified company secretary before filing. XBRL Malaysia is an independent resource and is not affiliated with, endorsed by, or connected to SSM or any Malaysian government agency.