



វិទ្យាស្ថានករណីនេយ្យករ  
ដំណាញ់ និងសវនករកម្ពុជា  
Kampuchea Institute of Certified  
Public Accountants and Auditors

# KICPAA CORPORATE PROFILE & MEMBERS

## Becoming KICPAA Member, you are

- Recognized by KICPAA to advance your career
- Trusted by Employers & Publics
- Qualified to request for Accounting and/or Auditing License

Recognized. Trusted.



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2<sup>nd</sup> Edition

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- Sub-Decree No. 113 ANKr. BK dated August 2, 2019 on the Establishment, Organization and Functioning of the Professional Institution for Accounting and Auditing
- By-Law of the KICPAA No. 005 / KICPAA / SSR dated the May 20, 2021

It is subjected to revise in case of new regulations coming into force

Address: 8th Floor, VTrust Building, Street 169, Sangkat Veal Vong, Khan 7 Makara, Phnom Penh, Cambodia.



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## About KICPAA

The Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA or the Institute) is the only one independent and non-profit institution in Accounting and Auditing profession in Cambodia which was established by the 2002 Law on Corporate Accounts, Their Audits, and the Accounting Profession, and subsequently the 2016 Law on Accounting and Auditing. The Institute has been established with a view to protect the public interest and the interest of the profession; to govern its members through professional capacity development; to enhance compliance with standards, code of ethics, rules and regulations; and to develop & manage professional education & exam program.

## Vision

Be a recognized and trusted accountancy body in Cambodia.

## Mission

To uphold public interest by regulating and educating the professional accountants to the highest professional standards and code of ethics, and maintaining the confidence of the public in the profession.

## Core Values

### Fairness

The Institute will be committed to treating all members in a fair, impartial and consistent manner;



### Accountability

The Institute will accept responsibility for their actions and decisions;



### Integrity

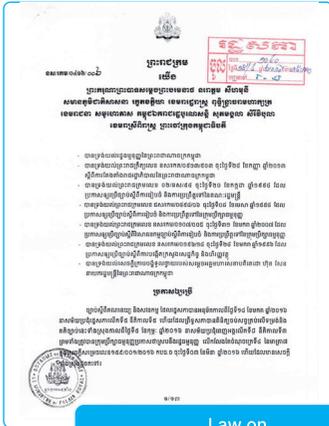
The Institute will act in an honest, ethical, and professional manner in all endeavours;



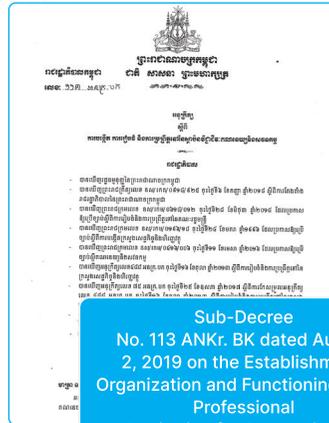
### Respectfulness

The Institute will be responsive, considerate, and courteous to all members and the public.

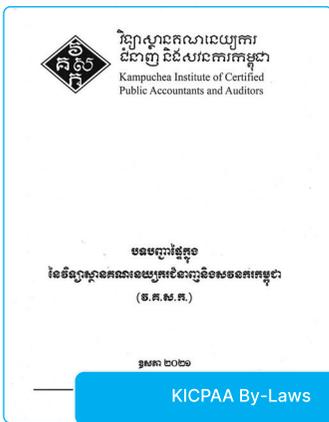




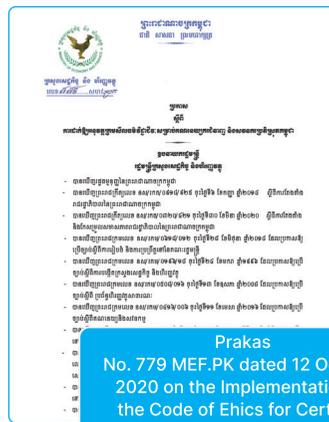
**Law on Accounting and Auditing**



**Sub-Decree No. 113 ANKR. BK dated August 2, 2019 on the Establishment, Organization and Functioning of the Professional Institution for Accounting and Auditing**



**KICPAA By-Laws**



**Prakas No. 779 MEF.PK dated 12 October 2020 on the Implementation of the Code of Ethics for Certified Public Accountants and Auditors in Cambodia**

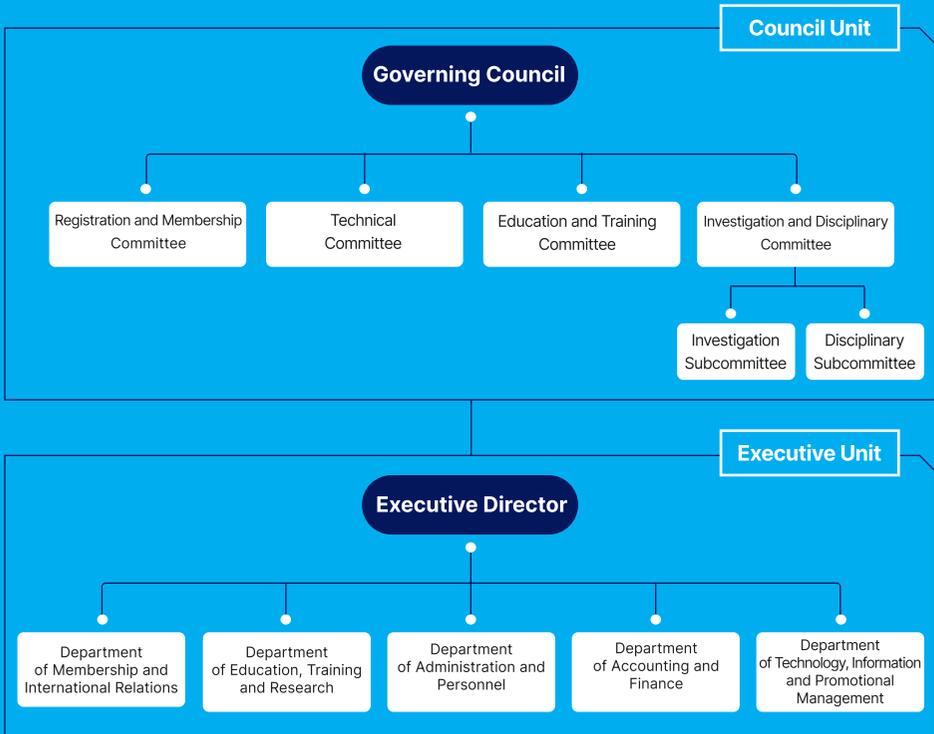
## Who are we?

**1**  
 The only professional accountancy body in Cambodia

**2**  
 A primary member of AFA (2003)

**3**  
 An associate member of IFAC (2008)

# Organizational Structure of KICPAA



## KICPAA Governing Council

The Governing Council of KICPAA lead by a chairman and a vice-chairman as an assistant. The chairman, vice-chairman and its members of Governing Council shall be elected from the members of KICPAA by the election of General Assembly (AGM) except the composition which representing from other institution as stated in article 9 of this sub-decree. The chairman, vice-chairman and its members of Governing Council shall be nominated by the Prakas of the Minister of the Ministry of Economic and Finance.

### **The Governing Council of KICPAA has functions and duties as the followings:**

- Review and approve the By-Law of KICPAA;
- Review and approve the drafting code of ethics for accounting and auditing profession;
- Review and approve the management rules of KICPAA;
- Review and approve on the policy and other rules arranged by the Secretariat of KICPAA;
- Review and approve on strategy plan and annual budget plan made by the Secretariat of KICPAA;
- Follow up, review and evaluate on the policy execution, strategy plan, annual budget plan of KICPAA;
- Provide the approval on the achievement report and annual financial report of KICPAA;
- Appoint, suspend and terminate Executive Director and determine the other benefits of Executive Director;
- Approve on KICPAA's staff recruiting policy for secretariat;
- Approve on the KICPAA's management structure for secretariat;
- Review and approve on the establishment of committee, sub-committee and other team work in accordance with the necessary of KICPAA;
- Written report about the plan, budget plan, and result of implementing the plan and budget to the National Accounting Council; and
- Reviews and approves on the opening of new office and/or any branch at the provincial of the Kingdom of Cambodia.

# KICPAA Committee

**KICPAA has 4 committees as secretary as the followings:**

1. Registration and Membership Committee;
2. Technical Committee;
3. Education and Training Committee;
4. Investigation and Disciplinary Committee.

## Registration and Membership Committee

**The Registration and Membership Committee has its duties as the followings:**

- Review and approve on required condition and qualification for applying as a member of KICPAA;
- Review and approve to grant membership to any physical person and/or legal entity who intent to practice accounting and/or auditing profession in Cambodia;
- Review and approve on suspending and confiscating a membership as a member of KICPAA;
- Update member list of KICPAA;
- Implement other duties which assign by the chairman of governing council of KICPAA.

## Technical Committee

**The Technical Committee has its duties as the followings:**

- Study, research and advise on the draft law and other regulations which draft by the National Accounting Council (NAC) (now Accounting and Auditing Regulator (ACAR));
- Study, research and advise on draft accounting standard, auditing standard and assurance which published by NAC (now ACAR), International Accounting Standards Board (IASB), International Federation of Accountants (IFAC) and other International and National Institutions;
- Provide the technical support relevant to accounting, auditing&assurance, tax, code of ethics, governance, and other relevant tasks;
- Implement other duties which assign by the chairman of governing council of KICPAA.

## Education and Training Committee;

**The Education and Training Committee has its duties as the followings:**

- Organize and implement the strategy plan and direction set by the National Committee for Governance of Cambodia CPA Program;
- Organize, develop and manage the Accounting Technician Qualification (ATQ) and other program in according to the requirement and the development of accounting profession in Cambodia;
- Organize and manage the examination of ATQ and other training program of KICPAA;
- Implement other duties which assign by the chairman of governing council of KICPAA.

## Investigation and Disciplinary Committee

**The Investigation and Disciplinary Committee has its duties as the followings:**

- Accept and settle all complaints from third party relevant to its members;
- Complaints or conflicts occur between members;
- Not follow the code of ethics;
- Review, assess, and sanction on the members who break the rules; and
- Implement other duties which assign by the chairman of governing council of KICPAA.



## KICPAA Secretariat

KICPAA has a secretariat as a permanent administrative and technical secretary. Secretariat leads by an Executive Director (ED) whom elected and appointed by the Governing Council of KICPAA. ED shall be responsible on the management and facilitating daily operations of KICPAA.

### **Secretariat of KICPAA has its functions and duties as the followings:**

- Manage and facilitate administrative work, staffs, and finance of KICPAA;
- Organize the meeting of KICPAA;
- Organize and implement strategy plan, action plan, annual budget plan and other plan of KICPAA;
- Organize drafting policy and rules for the management of KICPAA;
- Propose to run any provincial office in the Kingdom of Cambodia and submit to governing council for reviewing and approval;
- Closely work with national and international higher education institutions to enhance the implementing of the accounting program adapted to international standards;
- Represent the KICPAA in the relations with third parties such as national regulators, national and international accountancy body to strengthen accounting and auditing profession in Cambodia;
- Submit a written semester/annual report on the result of implementing the plan and budget to the governing council of KICPAA;
- Implement other duties which assigned by the chairman of the governing council of KICPAA.

# Membership

## Reasons to be a KICPAA member

### 1 LICENSE

Being a KICPAA member you can apply for accounting and/or auditing license from Accounting and Auditing Regulator (ACAR).

### 2 RECOGNITION & TRUST

Recognized & trusted by the Ministry of Economy and Finance (MEF) / Accounting and Auditing Regulator (ACAR) / Public (your name will be on KICPAA website).

### 3 CPD PROGRAM

Being a KICPAA member you can enjoy Continuing Professional Development (CPD) courses with certificates that add on value to your profile.

### 4 DISCOUNT / FREE

Get a discount or free on attending Workshops, Training courses and other events conducted by KICPAA.

### 5 UPDATE

Most updated topics on the current issues or challenges that might improve your competency and organization for a better future.

### 6 NETWORKING

Grow your network and strengthen relationship with members, key regulators, and relevant stakeholders through KICPAA events.

### 7 SHARING

Keep you up-to-date on legislative changes and technical issues, which impact your legal obligations, compliance, and standards through sharing articles, videos, and annual activity reports of KICPAA, etc.

### 8 SOCIAL BENEFIT

Surplus from contribution will be shared for social benefits and supported in term of training courses for the development of Accountancy Profession in Cambodia.

## LICENSE



## RECOGNITION & TRUST



## CPD Program



## DISCOUNT / FREE



## NETWORKING



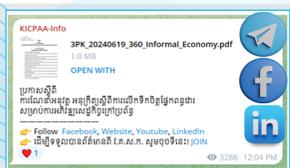
## UPDATE



## SOCIAL BENEFIT



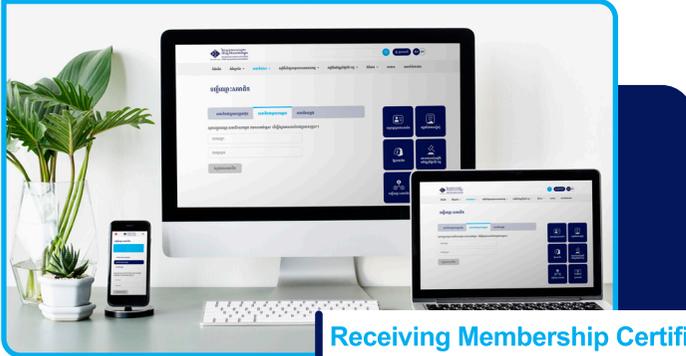
## SHARING



## After Becoming the Member

You will be the Accountant or Auditor who recognized and trusted by employers as well as publics and can request accounting and/or auditing license.

Your name will be listed on the KICPAA website



Receiving Membership Certificate from KICPAA



## Activities



## How many types of KICPAA members?

① **Firm member**

② **Individual member:**

- » Honorable member
- » Associate member
- » Active member
- » Student member
- » Affiliate member

## Membership requirement

### 1 Firm Member

- a. Complete corporate application form;
- b. Shall be a company incorporated under the Ministry of Commerce of the Kingdom of Cambodia in any form:
  - **For Natural Person Shareholder:**

At least 01 (one) shareholder holding at least 50% of shares is associate member or affiliate member, or active member accountant or active member auditor of KICPAA, or
  - **For Legal Person Shareholder:**

At least 50% of the Board of Directors members are associate member, or affiliate member, or active member accountant or active member auditor of KICPAA;
- c. Main business objectives set forth in the Memorandum and Articles of Association shall be Accounting and/or Auditing Services;
- d. Patent Tax and Certificate of Tax Registration (Value Added Tax-VAT) shall have name of associate member, or affiliate member, or active member accountant or active member auditor as the enterprise owner;
- e. Detail C.V. of shareholders and the Board of Directors;
- f. Receipt of application form fee.



Company being member of KICPAA, is entitled to practice accounting and/or auditing, but shall meet the requirements set out in the Prakas on Management of Accounting and Auditing Licenses and Membership Rules of KICPAA.



## 2 Individual member

### Active Member (Auditor)

- a. Complete the application form.
- b. Professional Accounting Certificates (CPA/ ACCA/ CA/ Other equivalent) accredited by KICPAA.
- c. Work experience of at least 03 (three) years related to auditing profession with auditing firm, being member of KICPAA, during the last 08 (eight) years from joining date as membership.
- d. Good-standing letter from your professional accounting institute (foreigner only)
- e. Detail C.V with supported employment letter for your companies.
- f. Identification card or passport.
- g. One Photo (Size 4×6).
- h. Pay application fee to KICPAA Secretariat after all required documents are in place.

### Active Member (Accountant)

- a. Complete the application form;
- b. Professional Accounting Certificates (CPA/ ACCA/ CA/ Other equivalent) accredited by KICPAA;
- c. Work experience of at least 03 (three) years related to accounting or auditing profession during the last 08 (eight) years from joining date as membership;



- d. Good-standing letter from your professional accounting institute (foreigner only);
- e. Detail C.V with supported employment letter for your companies;
- f. Identification card or passport;
- g. One Photo (Size 4×6);
- h. Pay application fee to KICPAA Secretariat after all required documents are in place.

### **Affiliate Member**

- a. Complete the application form;
- b. Completed CPA qualification program or possess a professional accounting certificate abroad accredited by KICPAA; or
- c. Natural person who is currently a director or senior manager in charge of accounting or financial tasks; or
- d. Natural person who is teaching accounting and finance major or auditing major at educational establishments in Cambodia with teaching experience of at least 07 (seven) years; or
- e. Natural person who is working in the area of accounting and finance with experience of at least 07 (seven) years;
- f. Good-standing letter from your professional accounting institute (foreigner only);
- g. Detail C.V with supported employment letter for your companies;
- h. Identification card or passport;
- i. One Photo (Size 4×6);
- j. Pay application fee to KICPAA Secretariat after all required documents are in place.

### **Associate Member**

- a. Complete the application form;
- b. ATQ certificate, associate degree or diploma in accounting, or higher, and accredited by KICPAA; and
- c. Experience of at least 03 (three) years related to accounting, auditing or finance (teaching or/and working experience at various institutions, enterprises or organizations);

- d. Detail C.V with supported employment letter for your companies;
- e. Identification card or passport;
- f. One Photo (Size 4×6);
- g. Pay application fee to KICPAA Secretariat after all required documents are in place.

### **Student Member**

- a. Complete the application form;
- b. Individual who is studying national CPA qualification program, ATQ program, professional accounting program having common examination or other professional accounting programs accredited by KICPAA; or
- c. Individual who is studying accounting or financial or tax skills at various educational establishments accredited by KICPAA; and
- d. Detail C.V
- e. Identification card or passport;
- f. One Photo (Size 4×6);
- g. Pay application fee to KICPAA Secretariat after all required documents are in place.

## **What should I do to get the license to provide accounting and/or auditing services?**

Based on [sub-decree No.113 on the establishment, organization and functioning to professional institution of accounting and auditing], natural person and legal entity can practice accounting and/or auditing profession only if they are registered as a KICPAA member. After that, you can get the membership certificate to apply for a license from ACAR.

## PROCESS OF APPLYING FOR MEMBERSHIP



1

### Inquiry

Contact KICPAA Membership officer or Check KICPAA website ([www.kicpaa.org](http://www.kicpaa.org)) for the requirement and application form



**Submit - Application**  
Complete and submit all the required forms as hard-copies to KICPAA office.

8th Floor, VTRUST Tower, St 169, Sangkat Veal Vong, Khan 7 Makara, Phnom Penh, Cambodia.

2



3

### Payment - Application

Within 10 business days, KICPAA officer will give feedbacks, and you can pay the application fee.

**Verification - Application**  
KICPAA requires up to 1 month or more to verify the information.

4



5

### Result - Notification

After the verification has been completed, your application will be evaluated by Registration & Membership Committee. The official result will be notified by email.

**Note:** If you have any concerns on the registration process or the required documents, KICPAA Membership Officer is always welcome to consult with you.

**H/P:** 023 23 17 07 | **Mobile:** 077 24 17 07 | **Email:** [membership@kicpaa.org](mailto:membership@kicpaa.org)

# Education and Training

## Continuing Professional Development Program (CPD Program)

### CPD Calendars

Navigation: << < > >> Today

Month: September, 2025

View: Month | Week | Day

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
1	2	3	4	5	6	7
8 09:00am Accounting for Inventory	9	10	11	12	13	14
15	16	17 09:05 AM 11:30 AM Generative AI with Prompt Engineering – Unlocking the Next Era of Accounting, Finance, and Productivity	18	19 09:00am Accounting for Property, Plant and Equipment	20	21

**Generative AI with Prompt Engineering – Unlocking the Next Era of Accounting, Finance, and Productivity**

17 September 2025

Support by **Lochan & Co**

CA Suraj Jain

2025-09-17  
Wednesday

09:05 AM  
11:30 AM

09:05am  
Generative AI with Prompt Engineering – Unlocking the Next Era of Accounting, Finance, and Productivity

Please scan the QR code here to receive updates on CPD program



# Cambodia Accounting Technician Qualification

“  
**A new Accounting Technician Qualification (ATQ) in Cambodia will provide further career opportunities to young Cambodians.**  
 ”

Developed by KICPAA with technical support from ICAEW and funded by Russian Federation and UNDP Cambodia. It is actually the ATQ program enabling students to shorten their study time and they can study at their own place. Students from everywhere in Cambodia can study with training organizations or themselves through a LEARNING HUB.

ATQ is the examination-based qualification for the skill recognizing at the technician level of accounting. After passing the first two subjects, students will become competent bookkeepers which the employment market is highly needed.

## Why choose ATQ?

- ◆ Recognized accounting qualification
- ◆ Flexible learning environment
  - Self-study through LEARNING HUB
  - Study with our Training Organizations around Cambodia
- ◆ On-demand internship opportunities with our firm members
- ◆ Added value for your career in accounting
- ◆ Better career opportunities

## Moving forward

- ◆ Harmonizing accounting education nationwide, which enhance our education system
- ◆ Training Cambodian young professionals to be well-equipped with career readiness skills
- ◆ Providing accounting services with confidence and professionalism that helps the Cambodian economy going forward



**Study online  
anytime  
anywhere**

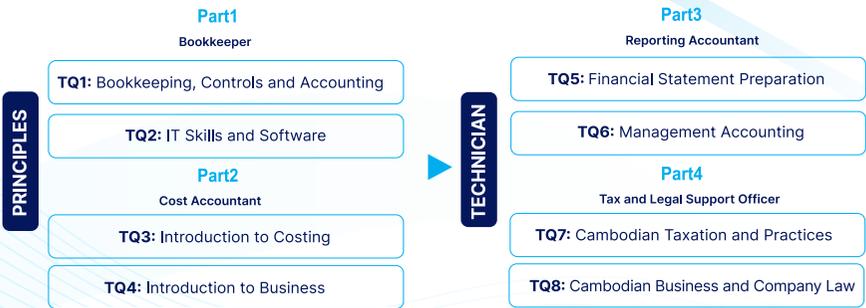


**Khmer or English  
available**



**ATQ learning  
resources  
and tests**

## Accounting Technician Qualification



**PRINCIPLES**

**TECHNICIAN**

# Members



For more details

## Firm Member

### Accounting (Associate)

Nº	Firm Name	Tel	Address
1	JP-CAM JINZAI CONSULTING Co., Ltd.	093 371 790	#125J,5t.228, S/K Bueng Salang, Khan Tuol Kork, Phnom Penh
2	KHPP & ASSOCIATES CO., LTD.	089 555 012	Borey Lim Cheang Hak, #36F40, St.260cc, Sangkat Chom Chao II, Khan Porsen Chhey, Phnom Penh.
3	PV CONSULTING SERVICES CO., LTD.	096 981 0105	#No. 897, Street No.13 P, Slaeng Roleung Village, Sangkat Ou Baek Kam, Khan Saensok, Phnom Penh Cambodia
4	RICHEUNG INVESTMENT & CONSULTANT CO., LTD	086 767 584	No. 7B, Room No.1&3, Street 81 Corner 109, Village 10, Boeung Reang Commune, Daun Penh District, Phnom Penh.
5	WE PRO ACT CO., LTD.	092 540 304	Room 3 The Kampus #8041, Unit 9A, 9th Floor, Monivong Blvd (No 93). Phume 11. Sangkat Tonle Bassac, Khan Chamkarmon, Phnom Penh

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### Accounting (Affiliate)

Nº	Firm Name	Tel	Address
1	ACCENT CONSULTING CO., LTD.	095 689 667	No.25, Street 506, Sangkat Phsar Daeum Thkov, Chamkarmorn, Phnom Penh
2	AMATAX CONSULTING CO., LTD.	085 991 109	#64C, 3th Floor, Street 348, Sangkat Toul Svaypreyl, Khan Chamkamorn, Phnom Penh
3	ANGKOR INNOVATION ACCOUNTING SOLUTIONS CO., LTD.	016 978 666	House No. 10D5, Cocrete Road, Bontey Chas Village, Slor Kram Commune, Siem Reap, Cambodia
4	ASIAN CAM ADVISORY CO., LTD.	012 777 842	26, Str 610, 20 Village, Beung Kork II, Toul Kork, Phnom Penh City, Cambodia
5	ASIANERIAL ADVISORY INT CO., LTD	017 229 722	#15 &15A, Borey Vimean Sakura, Street 3, Phum Rongchak 1, Sangkat Kork Kleang, Khan Sen Sok, Phnom Penh, Cambodia.
6	ATCAM CONSULTING CO., LTD.	093 980 180	Phum Watsvay, Sangkat Salakamreuk, Krong Siem Reap, Cambodia.
7	AVATAR GLOBAL FINANCE & ACCOUNTING FIRM CO., LTD.	012 772 771	Street 360, Phum 1, Sangkat Boeung Keng Kang 1, Khan Boeung Keng Kang, Phnom Penh, Kingdom of Cambodia
8	B.I.S ACCOUNTING AND TAX SERVICE CO., LTD	098 893 999	#12B, Street Lum, Domnak Village Sangkharth Kork Kheang Khan Sen Sok Phnom Penh City
9	BENYAMIN BUSINESS CO., LTD.	098 481 115	No. 1588, First Floor, St. 610K-3, Phum Krang Angkrorn, Sangkat Krang Thnung, Khan Sen Sok, Phnom Penh
10	BMIX CONSULTANT CO., LTD.	092 564 416	Tapol Village, Svaydongkum Commune, Siem reap City, Siem Reap province
11	BUSINTAX SERVICES CO., LTD.	085 360 111	#159C, St. 36 Sony, Group 2, Chong Thnoi khanglech Village, Sangkat Teuk thla, Khan Sen Sok, Phnom Penh City

12	C.A.T.A ACCOUNTING CO., LTD.	012 840 898	#WC85, Street 4, Phum Toul Sompov, Sangkat Toul Songkae Ti1, Khan Roussey Keo, Phnom Penh
13	CAM-EASY CONSULTING CO., LTD.	012 985 399	Star City, Building A. Office No. 616, Russian Boulevard, Sangkat Tuek Thla, Khan Sensok, Phnom Penh, Cambodia
14	CAMWIN FINANCIAL ADVISORY CO., LTD.	012 291 368	#C8, Street Cheerfulness, S/K Obekaom, Khan Sen Sok, Phnom Penh, Cambodia.
15	CAPITAX CONSULTING SERVICES CO., LTD.	069 553 913	#SV35, 8 Ground Floor, Room 806, Street Moa Tse Toung, Village 9, Sangkat Boeng Keng Kang 1, Khan Boeng Keng Kang, Phnom Penh
16	D ONE ACCOUNTING & TAX SOLUTION CO., LTD.	085 777 399	S01, 2, Phum Preaek Takoang, Chak Angrae Leu, Mean Chey, Phnom Penh, Cambodia
17	DBA & ASSOCIATES CO., LTD.	069 505 999	#Star City Building 2, 5th Floor, Room 508, Russian Federation Blvd, Phum Tuek Thla, Sangkat Tuek Thla, Khan Sensok, Phnom Penh
18	E B M CO., LTD.	023 213 919	#151, ground floor and 1st floor, street 376, Phum 1, Sangkat Boeung Keng Kang 3, Boeung Keng Kang, Phnom Penh.
19	EAGLE CAMBUS CONSULTANT CO., LTD.	077 392 074	4C Street down floor Betong, Phum Boeng Salang, Sangkat Ressey Keo, Khan Ressey Keo, Phnom Penh, Cambodia.
20	EP PARTNERS CO., LTD.	010 558 823	N16, Street 03, Kouk Kleang, Sensok, Phnom Penh
21	EVERCOM SOLUTION CO., LTD.	099 989 888	No. 163, Street 1015 (Borey Chipmong), Phumi Bayab, Sangkat Phnom Penh Thmey, Khan Sensok, Phnom Penh, Cambodia.
22	FGS SERVICE (CAMBODIA) CO., LTD.	015 999 276	# 09, 10, Ground Floor, St. 250, Village 1, Sangkat Boeng Prolit, Khan 7 Makara, Phnom Penh
23	G W T A CO., LTD.	015 356 387	No 8A, Street 3BT, Phum Chamroeun Phal, Sangkat Boeung Tumpun 1, Khan Mean Chey, Phnom Penh
24	G.B GIANTBROTHER ADVISORY CO., LTD.	096 78 16 498	#G188, Street Arata Garden, Phum Banlasoeth, Sangkat Khuogn, Khan Sen Sok, Phnom Penh
25	GOODWILL BUSINESS CONSULTING CO., LTD.	085 398 877	Bakheng Road, Taphul Village, Svay Dangkm Commune, Siem Reap City, Siem Reap Province.
26	HT TAX & ACCOUNTING SOLUTIONS CO., LTD.	087 621 199	#1-8.st. Beton. Prey Pring Khang Tbong village, Sangkat Chom Chao, Khan Porsenchey Phnom Penh Cambodia
27	I - GLOCAL CO., LTD.	023 964 405	VTRUST Tower, 6th floor, Street 169, Sangkat Veal Vong, Khan 7 Makara, PhnomPenh, Cambodia
28	INSIGHT BUSINESS SOLUTIONS CO., LTD.	011 999 561	Borey Peng Huoth Phumin #16B, St 01 Phum Tumub Sangkat Phnom Penh Thmei, Khan Sen Sok Phnom Penh
29	JIA JIA FINANCIAL & ACCOUNTING CONSULTANCY CO., LTD.	087 789 070	Borey The Premier Land Sensok, No.33-35 Dwarf floor, Street venue A, Phum Bayap, Sangkat Phnom Penh Thmey, Khan Sen Sok, Phnom Penh
30	K P A T CONSULTING CO., LTD.	087 551 632	#184, 2nd Floor, Room No 207, Street 208, Phumi 5, Sangkat Boueng Rang, Khan Duan Penh, Phnom Penh
31	K.A.T.I PROFESSIONAL CO., LTD.	077 260 006	Somnong Phtas Lveng Heng Kheang, #No. F01, Street 201R, Phum Krol Kori, Sangkat Kilomate 6, Khan Russey Keo, Phnom Penh.

32	KAMPUSINO J.E CONSULTING CO., LTD.	012 859 812	No. 03E, ST. K4A, Sangkat Ou Bek Kaorm, Khan Sensok, Phnom Penh.
33	KD CONSULTANTS COMPANY LIMITED	070 779 945	No.56 Street 337 Sangkat Boeung Kok II, Khan Toul Kork, Phnom Penh Cambodia
34	KHMER EMPIRE PROFESSIONAL ACCOUNTING CO., LTD.	016 566 667	TK Roundabout, No. 6 3rd floor, Unit A3-1C, Room 02, St 289, Phum 12, Sangkeat Borng Kok 2, Khan Toul Korn, Phnom Penh Cambodia
35	KOTTRA ACCOUNTING CO., LTD.	023 232 456	#13, St 02, Borey New World Obekkaorm, Tuek L'ak Ri Bei. Toul kouk. Phnom Penh
36	L S CONSULTING CO., LTD.	012 868 176	E-32, 34 EO, St.10, Phum Prey Pring Tboung, Sangkat Chorn Chao, Khan Por Sen Chey, Phnom Penh, Cambodia
37	LA PAIX PARTNERS & ASSOCIATES CO., LTD.	070 496 666	#8, Phum Taphul, Sangkat Svay Dangcum, Siem Reap City, Siem Reap Province, Phnom Penh
38	LEOPARD BUSINESS CONSULTANCY CO., LTD.	017 888 987	#5C, St. 284, Sangkat Olympic Khan Chamkamorn, Phnom Penh
39	LHY SING YONG CO., LTD.	012 682 983	#TR15-91 Borey Orkide St Daliya Phum Trapeang Chhuk Sangkat Ou Baek K'am, Khan Sen Sok Phnom Penh City
40	LKNG CONSULTING CO., LTD.	010 814 499	Building Time Square 2, Room D24, Floor 24th, Street 317, Sangkat Beong Kak ti Mouy, Khan Toul Kouk, Phnom Penh.
41	M2M CONSULTING SERVICES CO., LTD.	023 987 876	#YUETAI ECC, Room 27M(1) of 27M, 27th Floor, Norodom Blvd, Phum 10, Sangkat Tonle Basac, Khan Chamkarmorn, Phnom Penh
42	MARK BUSINESS CONSULTING CO., LTD.	017 333 121	THE BASE TK, Phum 1, Boeng Kak Muoy, Tuol Kouk, Phnom Penh, 12151, Cambodia
43	MIRACOM BUSINESS CO., LTD.	012 708 505	#78, Floor 7th Room 7J, St95, Phum 3, Sangkat Beung Trabek, Khan Chamkamorn, Phnom Penh.
44	MOORES ROWLAND (CAMBODIA) CO., LTD.	069 359 727	#306BCD, 3rd floor, room 5, Monivong Blvd, Phum 8, Chakto Mukh, Doun Penh, Phnom Penh
45	M-PACT & ASSOCIATES CO., LTD.	095 222 234	17B, Street 32A, Sangkat Teuk Thla, Khan Sen Sok, Phnom Penh
46	NAVYLEE CONSULTING CO., LTD.	012 835 156	TK Roundabout Building, St 289 Bueng Kok 2, Khan Toul Kouk, Phnom Penh, Cambodia
47	OUDOM CONSULTING CO., LTD.	069 805 888	First Floor, #4, St.13, Village 9, Sangkat Wat Phnom, Khan Daun Penh, Phnom Penh
48	P.S MANAGEMENT & TAX CO., LTD.	012 435 955	Korothan village, Sangkat O Ambil, Sereysophaon district, Banteaymeanchey province
49	PHOENIX CONSULTATION SERVICES CO., LTD.	093 452 656	#K21, Street KJ. Sangkat Tuol Sangkae, Khan Ruessei Kaev, Phnom Penh
50	PNCL ASIA CO., LTD.	012 487 348	#104, Street 02, Phum Thmei, Sangkat Dangkao, Khan Dangkao, Phnom Penh, Cambodia
51	PREKSA BUSINESS CONSULTING CO., LTD.	012 333 865	#18 The Link Office Building, 3rd Floor: 3A, Street 392, Village 9, Sangkat Boeng Keng Kang 1, Khan Boeng Keng Kang, Phnom Penh

52	REAL BUSINESS CONSULTATION CO., LTD.	012 273 276	No.D27, St.D, Kbal Domrey 1, Sangkat Kakab 1, Khan Posenchey, Phnom Penh ,Cambodia
53	ROYAL CONSULTING CO., LTD.	023 232 889	#09E0-E1, Street 10, Sangkat Phnom Penh Thmey, Khan Sen Sok, Phnom Penh, Cambodia.
54	ROYAL CTA (CAMBODIA) CO., LTD	093 300 309	#20 (E1), St 103R, Phum Tuol Thngan, Sangkat Toul Sangkae II, Khan Russeykeo, Phnom Penh, Cambodia
55	RU YING ADVISORY CO., LTD.	099 429 099	#19E, Street 104, Lu Village, Svay Pak Sangkat, Russey Keo District, Phnom Penh
56	RTSH SERVICES CO., LTD.	012 286 814	Room No.2 of Unit No. 1706, 1707, and 1708A, Level 17, Vattanac Capital Office Tower, No.66, Preah Monivong Boulevard, Voat Phnum, Doun Penh, Phnom Penh, Cambodia
57	SARETH CAMTC & A CO., LTD.	012 906 080	Phum Banteay Chas, Sangkat Sla Kram, Krong Siem Reap, Siem Reap Province
58	SD VISION CAM CO., LTD.	087 334 888	#TK Roundabout, Level 2 room A2-01, Street 289, Phum 12, Sangkat Beungkork 2, Khan Toulkork, Phnom Penh.
59	SO-LINK CONSULTING SERVICES CO., LTD.	070 308 089	#18C Borey Rachana, Street 34, Phum Ruessei 1, Sangkat Steung Mean Chey Ti 3, Khan Mean Chey, Phnom Penh.
60	SSPM CONSULTING SERVICES CO., LTD.	011 880 226	The Star City, Building #2, 5th Floor, Room #503.2, Russian Federation Blvd. (110), Phum Toeuk Thla, Sangkat Toeuk Thla, Khan Sen Sok, Phnom Penh
61	SVPT ACCOUNTING SERVICE CO., LTD.	092 888 978	#Ground Floor, St Sereipheap, Village 2, Sangkat 4, Sihanoukville Province
62	TALENTED & RELIABLE KHMER CONSULTING CO., LTD.	010 620 289	#49-51,2nd Floor, Room 2F-C, Street 205, Phum 8, Sangkat Tuol Svay Prey II, Khan Boeng Keng Kang, Phnom Penh
63	TR CONSULTANT CO., LTD.	070 860 168	#63, 2nd floor Room D, Street 348 corner 205, Sangkat Toul SvayPrey 2, Khan Boeung Keng Kang, Phnom Penh, Cambodia.
64	TRUST LEADING TAX & ACCOUNTING SERVICE CO., LTD.	012 998 391	#3A0, Street Wat Ang Taminh, Sangkat Kakkab, Khan Porsen Chey, Phnom Penh
65	TRUSTEDGE CONSULTING CO., LTD.	089 59 2001	No 8, Street 25, Thmey Village, Sangkat Dangkor, Khan Dangkor, Phnom Penh
66	U.S.R.V INTERNATIONAL BUSINESS CONSULTANCY CO., LTD.	088 539 8888	#C46 &#C48 Borey Airway complex, No. C50, Russian Federation Blvd (110), Phnom Penh
67	V.C.A.T PROFESSIONAL CONSULTANT CO., LTD.	071 3330 588	#16E Borey Vimean Phnom Penh, The Residence Zone Project 5, St. 104, Phum Lu, Sangkat Svay Pak, Khan Russey Keo Phnom Penh
68	V-FILES CONSULTANT CO., LTD.	098 414 515	#B34. st BC, Phum Toul Thgan, Sangkat Toul Sangke 2 Rusey Keo, Phnom Penh
69	WEALTH STRATEGY ACCOUNTING CO., LTD.	087 727 373	#195 (Borey Phnom Penh Tmey) st 21, Bayab Village, Phnom Penh
70	ZKTH ASSOCIATES & PARTNERS CO., LTD.	089 528 518	#35B&35C, Street 35P, Factory Village, Sangkat Kouk Khleang, Khan Sensok, Phnom Penh

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## Accounting (Active)

N°	Firm Name	Tel	Address
1	3S CONSULTING CO., LTD.	087 552 035	#110, Street 06A, Thmey Village, Dangkor. Dangkor, Phnom Penh, Cambodia.
2	ACCLIME (CAMBODIA) CO., LTD.	023 215 960	No.1159, Samdach Hun Sen Blvd., Prek Tanuo Village Commune, Sangkat Chak Angre Leu, Khan Mean Chey, Phnom Penh, Cambodia.
3	ANDERSEN ADVISORY CO., LTD.	023 964 430	No.33, St.294 Corner St.29, Phum 4, Tonle Bassac, Khan Chamkarmon, Phnom Penh, Cambodia
4	DIGITAL FINANCE CONSULTANCY CO., LTD.	077 990 112	19&20, Exchange Square Building, 14th Floor, Room 1431, Street 106, Sangkat Wat Phnom Penh, Cambodia
5	HONGO TSUJI TAX & ACCOUNTING (CAMBODIA) CO., LTD.	023 998 190	Building #216, Icon Room 39E1, Norodom Blvd, Sangkat Tonle Basac, Khan Chamkamon, Phnom Penh, Cambodia
6	MEKONG ACCOUNTING SERVICES CO., LTD.	069 690 613	Exchange Square 16th Floor, No. 19 & 20, Street 106 Phum 2, Sangkat Voat Phu, Khan Doun Penh, (PO box 7) Phnom Penh, Cambodia.
7	MENON & PAI ADVISORY CO., LTD.	098 560 189	10B, Ta Phul, Svay Dangcum 17252Krong Siem Reap, Cambodia
8	PANDA BRIDGE TAX & ACCOUNTING CO., LTD.	011 959 911	#116 F7, St.360, Sangkat Toul Svay Prey 1, Khan Chamkarmon, Phnom Penh, Cambodia.
9	TOKYO CONSULTING FIRM CO., LTD.	078 943 939	5th Floor of Vann Office Premises, Building 18 Street 578, BeoungKak 2, Khan Toul Kork, Phnom Penh
10	YOUR GUIDING STAR ACCOUNTING CO., LTD.	089 565 768	Borey Okide Villa Deroyal House number TR14-97, Street Champa, Village okide, Sangkat Oubaek K'am, Khan SenSok, Phnom Penh

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## Accounting and Auditing Services

N°	Firm Name	Tel	Address
1	ADVANCE GRAND FORMULA CO., LTD.	085 368 888	21st Floor, GIA Tower, Sopheap Mongkol street, Sangkat Tonle Bassac, Khan Chomkarmon, Phnom Penh, Cambodia
2	ALLNISON AUDITING AND CONSULTING CO., LTD.	023 222 123	# 54, Street 352, Sangkat Boeung Keng Kong I, Khan Sangkat Boeung, Phnom Penh, Cambodia.
3	AMPLE AUDIT & ADVISORY CO., LTD.	070 882 025	No.26 Floor 2, Street/Road No601, 20, Boeng Kak Ti Pir, Tuol Kouk, Phnom Penh
4	ANDREW & PHILIP ACCOUNTING CO., LTD.	023 964 999	#9E1, St 608, Boeung Kork 2, Toul Kork, Phnom Penh, Cambodia
5	APOLLO INVESTMENT & CONSULTING CO., LTD.	081 288 858	#120ZB, St. 438, Phum 04, Sangkat Toul Tompoung 2, Khan Chamkar Mon, Phnom Penh, Cambodia
6	APV (CAMBODIA) CO., LTD.	078 666 001	#26B-95A-95B, Street 320, Sangkat Beoun Keng Kang III, Khan Beoung Keng Keng, Phnom Penh.

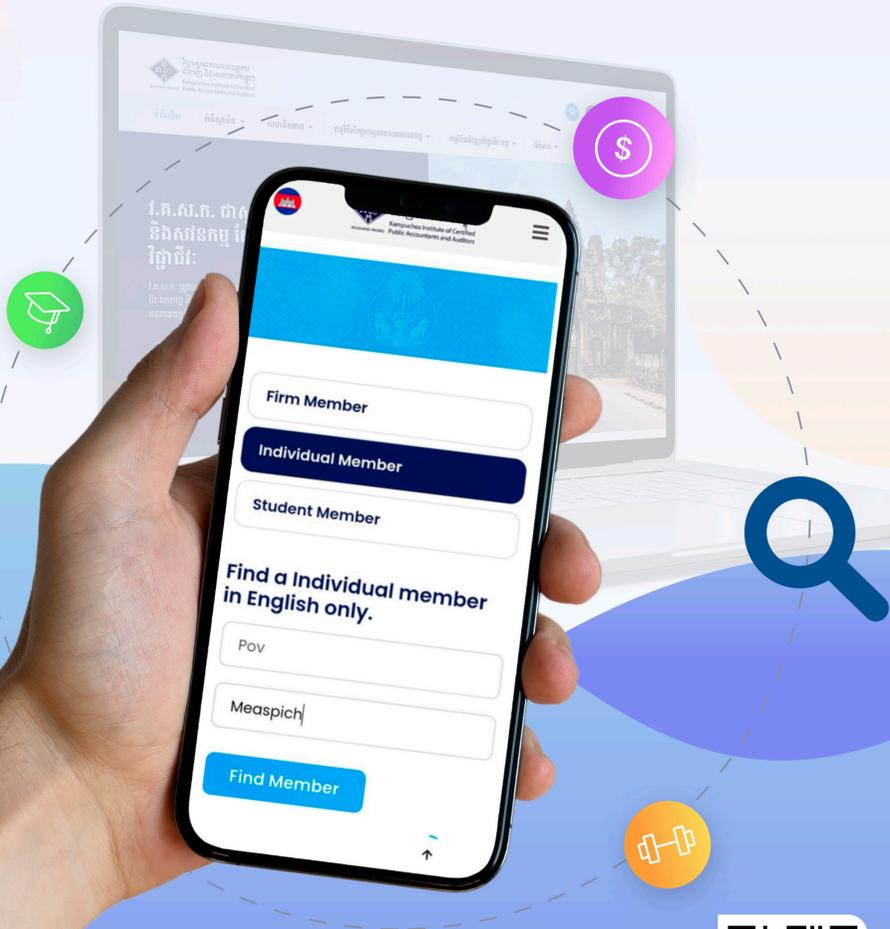
7	ASCEND ACCOUNTING AND ADVISORY CO., LTD.	070 451 656	#3C2, Street 516,4. Group 1. Sanghat Bocung Kak I. Khan Toul Korii, Plmorn Penh
8	AT & ASSOCIATES CO., LTD.	023 212 616	39C, St. 155, Toul Tompong I, Khan Chamkarmon, Phnom Penh
9	ATAP & PARTNERS COMPANY LIMITED	023 233 868	#531, St.128, Phum 7, Sangkat Psadepo 1, Khan Toul Kork, Phnom Penh, Cambodia
10	ATLAS CONSULTING CO., LTD.	089 666 383	No. 08 Street P-27, Borey Peng Huoth The Star Platinum Polaris II, Veal Sbov Commune, Chbar Ampov District, Phnom Penh, Cambodia.
11	A-XCELLENT CONSULTANCY CO., LTD.	081 868 889	#14, Borey Piphop Themy Ground Floor St. 02, sangkat Toek Laak III, Khan Toul Kork, Pnhom Penh , Cambodia
12	BAKER TILLY (CAMBODIA) CO., LTD.	023 987 100	#87B, St 294,Sangkat Boeung Keng Kang I, Khan Chamkar Mon, Phnom Penh, Cambodia
13	BARUN (CAMBODIA) ACCOUNTING & CONSULTING CO., LTD.	096 661 2444	Building SSN Center No. 66, Unit #03-04 (Room 303-A), 3rd Floor, Preah Norodom Blvd. (41), Phum 9, Sangkat Chey Chomnas, Khan Daun Penh, Phnom Penh.
14	BDO (CAMBODIA) LIMITED.	023 218 128	Suit 28, Hotel Cambodiana, 313 Preah Sisowath Quay, Phnom Penh Cambodia
15	BLUE CHARTERED ACCOUNTANTS AND AUDITORS CO., LTD.	016 669 107	2nd Floor, The office 106, Street 304, Sangkat Boueng Keng Kang II, Khan Boueng Keng Kang, Phnom Penh, Kingdom of Cambodia
16	C M B A CO., LTD.	017 489 983	689 A, 2nd Floor, Street 128 (Kampuchea Krom Blvd.), Sangkat Teuk Laak 1, Khan Toul Kork, 120404 Phnom Penh.
17	CAM ACCOUNTING & TAX SERVICE COMPANY LIMITED.	089 777 589	#3D, Street 416, Sangkat Tumnuop Teuk, Khan Chamkar Morn, Phnom Penh, Cambodia
18	CH NG ASSOCIATES PTE LTD.	(65)96 694 540	No.19, St730, Sangkat Psar Tko, Khan Chamkarmon, Phnom Penh, Cambodia.
19	CHAN & ASSOCIATES CO., LTD.	095 555 188	#Building C3, A1(B), A2(B), Street 3032, Bonla Saet Village, Sangkat Khmouch, Khan Sensok, Phnom Penh
20	CROWE (KH) CO., LTD.	023 216 717	#148 (4floor 4B) K1 Building, Mao Tse Tong Blvd (245), Phum 3, Sangkat Toul Tompong 2, Khan Chamkarmorn, Phnom penh
21	D A S AND PARTNERS CO., LTD.	012 252 413	#6 Street 474, Phum 7, Sangkat Boeung Trabaek Khan Chamkarmon, Phnom Penh.
22	D.E SINGAPORE PROFESSIONAL AUDIT FIRM CO., LTD.	088 770 9938	No. A3A (The Edge), 1st Floor, Street No 139 (Street East Railway), Phum 1, Sangkat Sras Chak, Khan Daun Penh
23	DELOITTE (CAMBODIA) CO., LTD.	023 963 777	Floor 8, Unit 8, #66, Monivong Blvd, Sangkat Voat Phnom, Khan Doun Penh, Phnom Penh, Cambodia.
24	DOHO CHARTERED ACCOUNTANTS (CAMBODIA) CO., LTD.	017 295 577	#22&24, Room 02, Street 281, Village 14, Sangkat Boeung Kok 1, Khan Toul Kork, Phnom Penh City.
25	DONASCO & COMPANY, LTD.	023 997 830	Building No. 78, Real Hope Condo, Rooms 7D and 7F, 7th Floor, Street 95, Beung Trabek, Khan Chamkarmon, Phnom Penh, Kingdom of Cambodia.
26	EAST WING AUDITING & CONSULTING CO., LTD.	061 566 667	#6 TK Roundabout, Unit A3-1C, 3rd floor, St. 289, Phum 12, Sangkat Boeng Kok 2, Khan Toul Kork, Phnom Penh, Cambodia.



27	ECOVIS VSDK & PARTNERS CO., LTD.	089 520 005	#17, St.135 (Corner 500), Phsar Derm Thkov, Phnom Penh, Cambodia
28	ERNST & YOUNG (CAMBODIA) LTD.	023 217 824	5th Floor, Emerald Buidling, #64 Norodom Blvd Corner St. 178, Sangkat Chey Chumneah, Khan Daun Penh, Cambodia.
29	FIDES SERVICES (CAMBODIA) LIMITED.	023 217 307	3 Street 240, Sangkat Chaktomuk, Khan Daun Penh, Phnom Penh, Cambodia
30	FII & ASSOCIATES CO., LTD.	096 555 1455	C7 Building, Street Vimean Ahha, Kien Klaing Village, Sangkat Chroy Changvar, Khan Chroy Changvar, Phnom
31	FOURMI & PARTNERS CO., LTD.	023 926 999	#12, St.348, Village 4, Toul Svay Prey 1 Commune, Chamkarmon District, Phnom Penh
32	FUNAN CONSULTING CO., LTD.	069 923 337	#28C9, Street 75, Villages 9, Sangkat Srah Chak, Khan Daun Penh, Phnom Penh, Cambodia.
33	GRANT THORNTON (CAMBODIA) LIMITED	023 966 520	20th Floor, Canadia Tower, 315 Preah Ang Doung Street (corner Monivong Blvd.) Sangkat Wat Phnom, Khan Daun Penh, Phnom Penh, Cambodia.
34	G-TAX INTERNATIONAL BUSINESS CONSULTANCY CO., LTD.	086 936 888	Attwood Business Center Building, Unit 05, Ground Floor, Confederation De La Russie Boulevard, Tuk Thlar Village, Sangkat Tuk Thlar, Khan Sen Sok, Phnom Penh
35	HLB AUDIT & PARTNERS CO., LTD.	077 92 42 80	Lay Ann Building, No I23. St 192. Sangkat Tuek Lak III, Khan Tuol Kork, Phnom Penh.
36	K PROFESSIONAL ACCOUNTANTS CO., LTD.	099 554 445	5th Floors, CPL Building, Sangkat Toul Svay Prey II, Khan Chamkarmon, Phnom Penh, Cambodia
37	KPMG CAMBODIA LTD.	017 666 537	35th Floor, GIA Tower, Sopheak Mongkul Street, Phum 14 Sangkat Tonle Bassac, Khan Chamkar Mon Phnom Penh, Cambodia
38	KS AUDIT AND ASSURANCE CO., LTD.	017 586 581	#8, Street 552, Village 10, Sangkat Boeung Kak I, Khan Toul Kork, Phnom Penh
39	L CHARTERED ACCOUNTANTS CO., LTD.	098 558 562	Borey Peng Hout Boeung Snor, The Star Platinum Polaris 2 project, No 90 St, P-22, Kdei Ta Koy, Veal Sbov, Chbar Ampov Phnom Penh
40	LOCHAN & CO (CAMBODIA) COMPANY LIMITED	023 211 541	Morgan Tower, 8th Floor, Office No.8F-01/17B, Street Sopheak Mongkul, Koh Pich/Diamond Island, Phum 14, Sangkat Tonle Bassac, Khan Chamkarmon, Phnom Penh (120101), Kingdom of Cambodia
41	LRS HENDERSON (CAMBODIA) CO., LTD.	092 382 555	Unit 121, 1th Floor, Phnom Penh Center, Sotheareas Blvd, Tonle Basac, Khan Chamkarmon, Phnom Penh, Cambodia.
42	MOORE (CAMBODIA) CO., LTD.	023 218 426	Unit G33A02A, Garden In The Air Tower, Street Sopheak Mongkol, Tonle Bassac, Phnom Penh
43	MORISONKAK MKA AUDIT-ACCOUNTING CO., LTD.	077 38 82 82	No.10, Street 500, Sangkat Phar Doeum Thkov, Phnom Penh.
44	NAS CO., LTD.	012 786 971	#431 (7 Floor), St 230, Teuk Laok 3, Khan Toul Kork, Phnom Penh, Cambodia.
45	NEOU AUDIT AND ADVISORY CO., LTD.	017 858 581	House/Building No.15 Street/Road No.542, 7, Boeng Kak Ti Muoy, Toul Kouk, Phnom Penh
46	NEW SHINE CONSULTING CO., LTD.	099 864 105	445 Phnom Penh Tower, Monivong Blvd, Boeung Proit, 7 Makara, Phnom Penh, Cambodia
47	P A T PROFESSIONAL LIMITED	023 967 156	Olympia City, Building C7, 8th Floor, Room 815-818, St. Oknha Tepphon (182) Corner (161), Sangkat Veal Vong, Khan 7 Makara, Phnom Penh, Cambodia.

48	PAC CONSULTING COMPANY LIMITED	017 666 078	Borey Peng Hout Residence, #41, Room P1, Road R02, Boeung Chhuk, Sangkat Niroth, Chba Ampov, Phnom Penh, Cambodia.
49	PHOENIX ACCOUNTING (CAMBODIA).CO., LTD.	+65 8339 1766	House/Building No. Building 315, 18 Floor, Street/Road No. Monivong Blvd, Corner of Ang Doung Street 1, Voat Phum, Doun Penh, Phnom Penh, Cambodia
50	PKF COVENANT CO., LTD.	023 884 138	No. 689A, Kampuchea Krom Boulevard (128), Sangkat Toek Laak I, Khan Toul Kork, Phnom Penh, Cambodia
51	PRICEWATERHOUSECOOPERS (CAMBODIA) LTD.	023 860 606	#58 Preah Sihanouk Blvd. Khan Chamkarmon, Phnom Penh, Cambodia
52	QUANTUM AND SPECTRUM CO., LTD.	012 228 069	#44, 1st Floor, Street 1956, Phum Poang Peay, Sangkat Phnom Penh Thmey, Khan Sen Sok, Phnom Penh.
53	REACHS & PARTNERS CO., LTD.	023 230 333	#2283, St. 1970, Phum Pongpeay, Sangkat Phnom Penh Thmey, Khan Sensok, Phnom Penh, Cambodia.
54	REANDA L L K G (CAMBODIA) CO., LTD.	023 222 182	Room 2255 of #54, Street 352, Sangkat Boeung Keng Kong 1, Khan Beoung Keng Kang, Phnom Penh, Cambodia
54	RICHENG (CAMBODIA) CO., LTD.	016 446 585	#7B, Room No.2, St.81 Corner 109, Village 10, Boeung Reang Commune, Daun Penh District, Phnom Penh
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57	SAMRITH ACCOUNTING AND MANAGEMENT CO., LTD.	095 333 799	Rd Keo Chenda, Mekong View Tower 6, Sangkat Chroy Changvar, Khan Chroy Changvar, Phnom Penh
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59	SINO KHM AUDIT AND ADVISORY CO., LTD.	069 982 627	Star City Building, Building 2 10th floor, Room 1013, Russian Federation Blvd, Teuk Thla Village Sangkat Teuk Thla, Khan Sen Sok, Phnom Penh
60	SM GLOBAL ACCOUNTING & CONSULTING CO., LTD.	023 990 853	VTRUST Tower, Unit 4A, 4th Floor, Plot A, Czechoslovakia Boulevard (St 169), Phum 12, Sangkat Veal Vong, Khan 7 Makara, Phnom Penh.
61	SOLOMON ACCOUNTING & CONSULTING CO., LTD.	023 99 88 44	#148 K1 Building, 10th Floor, Mao Tse Toung Blvd., Sangkat Toul Tumpoung 2, Khan Chamkarmon, Phnom Penh.
62	THAI AND LOR MANAGEMENT CONSULTANT CO., LTD.	023 882 152	#949, Phum Trung Moan, Sangkat O Bek Kaorn, Khan Sen Sok, Phnom Penh, Cambodia
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65	V-CHARTERED ACCOUNTANTS CO., LTD.	023 985 468	Phnom Penh Centre, Room 482, Floor 4, Sangkat Tonle Bassac, Khan Chamkarmon, Phnom Penh.
66	VSD AUDIT AND ASSURANCE CO., LTD.	012 941 223	Suit 613A, 6th floor, Building C7, The Fortune Tower, Olympia City, Conon of street 182 and street 161, Village 7, Sangkat Veal Vong, Khan 7 Makara, Phnom Penh
67	WOORI ACCOUNTING CO., LTD.	023 223 878	IOC Center GF, No 254, Monivong Blvd, Phnom Penh, Cambodia
68	YONGAN INTERNATIONAL CONSULTING CO., LTD.	088 716 2158	Room No.907, Floor 9 of Camation Building, Path Road, Phum Tumnob1, Sangkat Phnom Penh Thmey, Khan Sensok, Phnom Penh, cambodia

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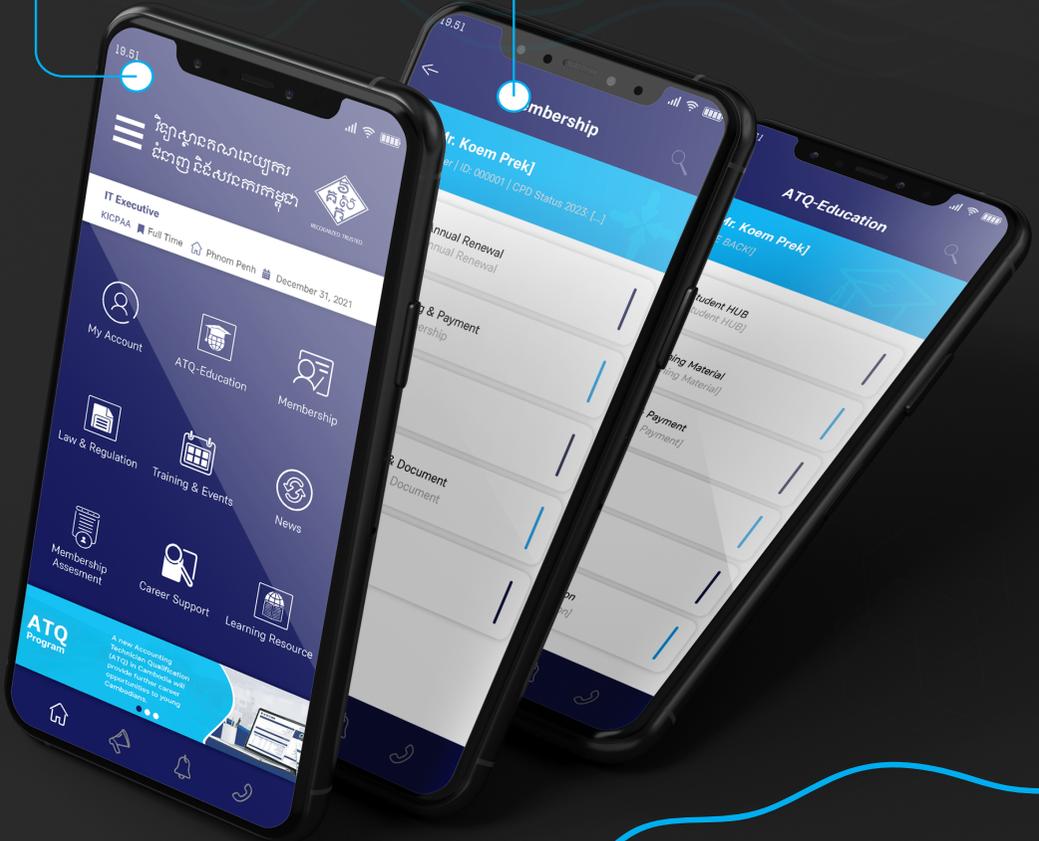
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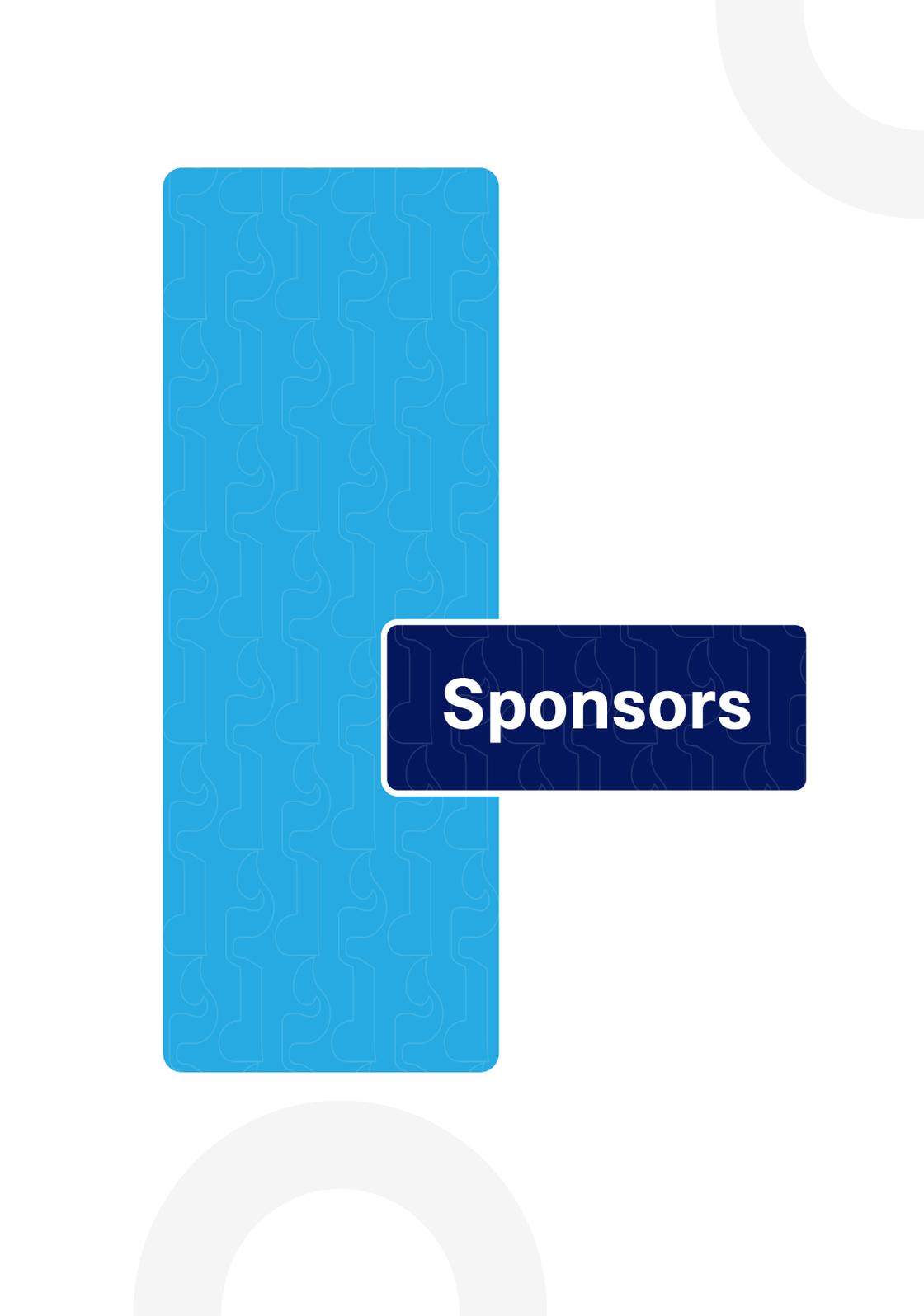


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