



វិទ្យាស្ថានគណនេយ្យកម្ពុជា  
ដំបាញ់ និងសវនករកម្ពុជា  
Kampuchea Institute of Certified  
Public Accountants and Auditors

# Member **Directory**

Recognized. Trusted.



## Becoming KICPAA Member, you are

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



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3<sup>rd</sup> Edition

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### **About this Directory**

This Directory introduces the KICPAA Firm Members, sponsors, and supporting organizations as of the publication date. KICPAA administers firm membership, while ACAR administers the licensing of accounting and auditing firms. Inclusion in this Directory confirms KICPAA membership only and does not confirm ACAR licensing status.

### **Information of KICPAA is based on the following regulations:**

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

The information contained in this Directory is subject to revision in the event of new laws, regulations, or administrative changes.

### **Address:**

8<sup>th</sup> Floor, VTrust Building, Street 169, Sangkat Veal Vong, Khan 7 Makara, Phnom Penh, Cambodia.

## Sponsors



អិន អេ អេស  
NAS Co., Ltd.

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ឌីឡាយ៉ា (ខេមបូឌា) ខូ អិលធីឌី  
Deloitte (Cambodia) Co., Ltd.

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អេនឌ្រូ & ហ្វីលីព អ៊ីនោនធីង (អេ & ភី  
អ៊ីនោនធីង)  
Andrew & Philip Accounting Co., Ltd.

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វិទ្យាស្ថានហិរញ្ញវត្ថុ និងគណនេយ្យ  
Institute of Finance and Accounting

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រីនដា អិល អិល ខេ ជី (ខេមបូឌា)  
Reanda L L K G (Cambodia)  
Co., Ltd.

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បេកឃើ ធីលលី (ខេមបូឌា) ឯ.ក  
Baker Tilly (Cambodia) Co., Ltd.

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ប្លូ ឆាធើរ អ៊ីនោនចិន អេន អឌីតផ័រ ឯ.ក  
Blue Chartered Accountants and  
Auditors Co., Ltd.

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ខេឌី ខនសាល់ធន ឯ.ក  
KD Consultants Company Limited

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ឌី អេ អេស & ផាតនើរ ឯ.ក  
D A S & Partners Co., Ltd

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វីអេសឌី អឌីត អេន អ៊ីស្វ័រិនស៍ ឯ.ក  
VSD Audit and Assurance  
Co., Ltd.

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អាល់នីសុន អឌីតិង អេន ខនសាល់ធីង  
Allnison Auditing and Consulting  
Co., Ltd.

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អេស អិម គូប៊ុល អ៊ីនោនធីង &  
ខនសាល់ធីង  
S M Global Accounting &  
Consulting Co., Ltd.

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សាកលវិទ្យាល័យវ៉ាន់ដា  
Vanda University

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ខាស-ប៊ីហ្សូ ចេកណាឡូជី  
CAS-Biz Technology

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រៀល ប៊ីហ្សូនេស ខនសាល់ចេសិន  
Real Business Consultation Co., Ltd.

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ឡូខលឡាយស៍ ចេក សូលូសិន ឯ.ក  
Localize Tech Solution Co., Ltd.

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រ៉ូយ៉ាល់ ខនសាល់ធីង  
Royal Consulting Co., Ltd.

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ហ្វុនាន ខនសាល់ធីង ឯ.ក  
Funan Consulting Co., Ltd.

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អិល អេស ខនសាល់ធីង ឯ.ក  
L S Consulting Co., Ltd.

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ភី អេ ធី ប្រូហ្វេសិនណល លីមីធីត  
P A T Professional Limited

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ខេអេស អឌីត អេន អាស្យុន ឯ.ក  
KS Audit and Assurance Co., Ltd.

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ប៊ី ឌី អូ (ខេមបូឌា) លីមីធីត  
BDO (Cambodia) Limited

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វិទ្យាស្ថានខេមអេដ  
CamEd Business School

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វ៊ីរី អេខានធីង (ខេមបូឌា) ឯ.ក  
Woori Accounting Co., Ltd.

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សាកលវិទ្យាល័យ ពាណិជ្ជសាស្ត្រ  
អេស៊ីលីដា  
ACLEDA University of Business

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ចុង ស៊ី អឌីធីង & ខនសាល់ធីង  
(ខេមបូឌា) ឯ.ក  
Zhong Xi Auditing & Consulting  
(Cambodia) Co., Ltd.

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ថៃ អេន ឡោ មេនេចម៉ិន  
ខនសាល់ធីង ឯ.ក  
Thai and Lor Management  
Consultant Co., Ltd.

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ម៉ូរីសុនកាក់ អិមខេអេ អឌីត-  
អីខានធីង ឯ.ក  
Morisonkak MKA Audit-  
Accounting Co., Ltd.

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អ៊ីធឺឡូ អិនវេសម៉ិន & ខនសាល់ធីង ឯ.ក  
Apollo Investment & Consulting Co., Ltd.

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ដូណាស្កូ & ខមភេនី អិលធីឌី  
Donasco & Company Ltd.

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ដាយនែមីក អីខានធីង ស៊ីវីស ឯ.ក  
Dynamic Accounting Services  
Co., Ltd.

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ឌី វ៉ាន អីខានធីង & ថេក ស៊ីលូសិន ឯ.ក  
D One Accounting & Tax  
Solution Co., Ltd.

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ឡូចន & គូ (ខេមបូឌា) ឯ.ក  
Lochan & Co (Cambodia)  
Company Limited

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ហ្វីដេស ស៊ីស (ខេមបូឌា) លីមីតធីត  
Fides Services (Cambodia)  
Limited

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អិល ឆាតើរ អ៊ីខានចិន ឯ.ក  
L Chartered Accountants Co., Ltd.

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ស៊ីណូ ខេអេចអិម អូឌីត អេន អេត័រ៉ាយ  
ហ្សឺវ ឯ.ក  
SINO KHM Audit And Advisory  
Co., Ltd.

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ហ្គ្រង់ ថរនតុង (ខេមបូឌា) លីមីតធីត  
Grant Thornton Grant Thornton (Cambodia)  
Limited

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ខេមវីន ហ្វាយនែសល អ៊ីត័រ៉ាយ  
ហ្សឺវ ឯ.ក  
Camwin Financial Advisory Co., Ltd.

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ក្រូវ (ខេអេច) ឯ.ក  
Crowe (KH) Co., Ltd.

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# Main Screen

# Membership Screen

# ATQ Screen



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📱 [kicpaacambodia](https://www.facebook.com/kicpaacambodia) | 📺 [kicpaa](https://www.youtube.com/kicpaa) | 📞 077 241 707

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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;

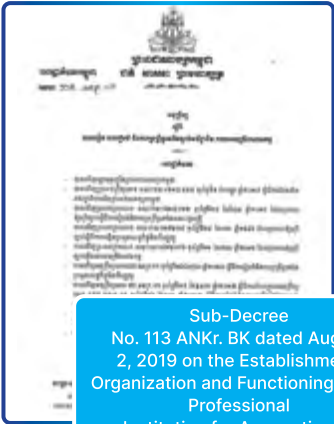
### Respectfulness

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

# KICPAA Law & Regulation



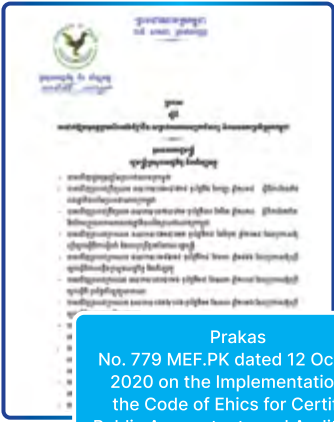
Law on Accounting and Auditing



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

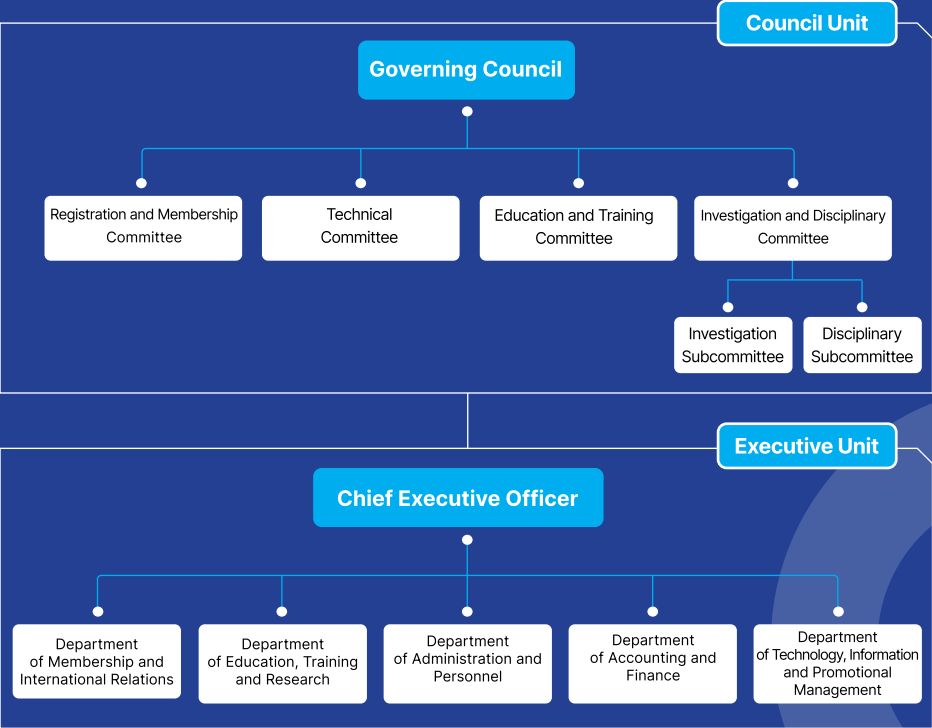
2

Primary Member of AFA (2003)

3

Regular Member of IFAC (2025)

# 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 Chief Executive Officer (CEO) whom elected and appointed by the Governing Council of KICPAA. CEO shall 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



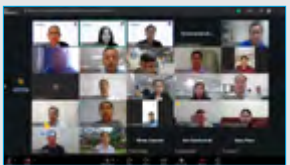
RECOGNITION & TRUST



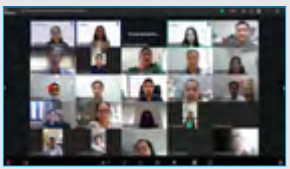
CPD Program



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

### 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.

## 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.



4



### Verification - Application

KICPAA requires up to 1 month or more to verify the information.



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

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Today

1 – 31 August 2026

Month

Week

Day

| Monday                                                                                       | Tuesday                                                                                                                                                                                                                                                                                  | Wednesday | Thursday | Friday | Saturday | Sunday |
|----------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------|----------|--------|
| 27                                                                                           |                                                                                                                                                                                                                                                                                          | 28        | 29       | 30     | 1        | 2      |
| <div></div> |                                                                                                                                                                                                                                                                                          | 5         | 6        | 7      | 8        | 9      |
| 10                                                                                           | 11                                                                                                                                                                                                                                                                                       | 12        | 13       | 14     | 15       | 16     |
| 17                                                                                           | <div><div><div>Audit Practice Manual</div><div></div><div>August 18, 2026<br/>August 18, 2026</div><div>Audit Practice Manual</div><div>09:00 AM – 05:00 PM<br/>Audit Practice Manual</div></div></div> | 20        | 21       | 22     | 23       |        |

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

09:00 AM – 10:30 AM  
AI Adoption and Implementation Framework for Organizations

09:30 AM – 11:00 AM  
Update on the Accreditation of Firms Providing Auditing Services with the Securities and Exchange Regulator of Cambodia



# 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

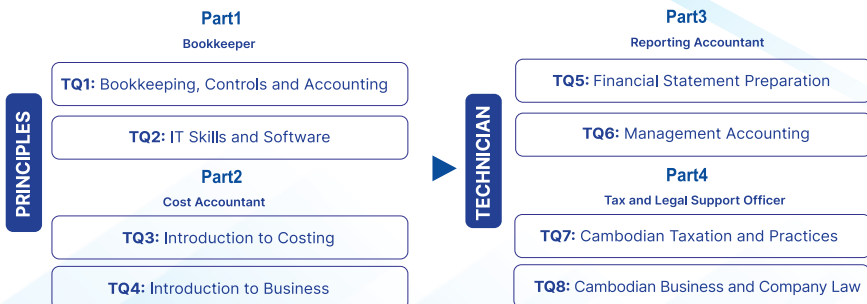
- ◆ Harmonizing accounting education nationwide, which enhance our education system
- ◆ Training Cambodian young professionals to be well-equipped with career readiness skills
- ◆ Providing accounting services with confidence and professionalism that helps the Cambodian economy going forward

  
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resources  
and tests**

## Accounting Technician Qualification



# Members



For more details

## Firm Member

### > Accounting and Auditing Service (Active Member)

| N <sup>o</sup> | Firm Name                                          | Tel           | Address                                                                                                                                              |
|----------------|----------------------------------------------------|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1              | A1C CONSULTING CO., LTD.                           | 016 999 900   | No. 15A, Street 162, 5, Phsar Depou Ti Muoy, Toul Kork, Phnom Penh                                                                                   |
| 2              | ADVANCE GRAND FORMULA CO., LTD.                    | 085 368 888   | 21st Floor, GIA Tower, Sopheap Mongkol Street, Sangkat Tonle Bassac, Khan Chomkarmon, Phnom Penh, Cambodia                                           |
| 3              | ALLNISON AUDITING AND CONSULTING CO., LTD.         | 023 222 123   | No. 54, Street 352 (near Monivong Blvd), Sangkat Boeung Keng Kang 1, Khan Boeung Keng Kang, Phnom Penh, Cambodia                                     |
| 4              | AMPLE AUDIT & ADVISORY CO., LTD.                   | 070 882 025   | No.26 Floor 2, Street/Road No.601, 20, Boeng Kak Ti Pir, Toul Kouk, Phnom Penh                                                                       |
| 5              | ANDREW & PHILIP ACCOUNTING CO., LTD.               | 023 964 999   | #9E1, St 608, Boeung Kork 2, Toul Kork, Phnom Penh, Cambodia                                                                                         |
| 6              | APOLLO INVESTMENT & CONSULTING CO., LTD.           | 081 288 858   | #120ZB, St. 438, Phum 04, Sangkat Toul Tompoung 2, Khan Chamkar Mon, Phnom Penh, Cambodia                                                            |
| 7              | APV (CAMBODIA) CO., LTD.                           | 078 666 001   | #26B-95A-95B, Street 320, Sangkat Beoun Keng Kang III, Khan Beoung Keng Kang, Phnom Penh.                                                            |
| 8              | ASCEND ACCOUNTING AND ADVISORY CO., LTD.           | 070 451 656   | #3C2, Street 516.4, Group 1. Sangkat Boeung Kak 1, Khan Toul Kork, Phnom Penh                                                                        |
| 9              | AT & ASSOCIATES CO., LTD.                          | 023 212 616   | 39C, St. 155, Toul Tompung 1, Khan Chamkarmon, Phnom Penh                                                                                            |
| 10             | ATAP & PARTNERS COMPANY LIMITED                    | 023 23 38 68  | #531, St.128, Phum 7, Sangkat Psadepo 1, Khan Toul Kork, Phnom Penh, Cambodia                                                                        |
| 11             | A-XCELLENT CONSULTANCY CO., LTD.                   | 081 868 889   | #14, Borey Piphop Themy Ground Floor St. 02, Sangkat Tuek Laak III, Khan Toul Kork, Phnom Penh , Cambodia                                            |
| 12             | BAKER TILLY (CAMBODIA) CO., LTD.                   | 023 987100    | B3-071 & B3-072, Borey Elysee, Koh Pich City, Sangkat Tonle Bassac, Khan Chamkarmon, 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   | 2 <sup>nd</sup> Floor, The office 106, Street 304, Sangkat Boueng Keng Kang II, Khan Chamkarmon, 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             | C.O.S.T V KHEMERA ACCOUNTING CO., LTD.             | 012 312 811   | Building Mekong View Tower 2, Room C-1603, Phum 3, Sangkat Chrouy Changva, Khan Chrouy Changva, Phnom Penh.                                          |
| 18             | CAM ACCOUNTING & TAX SERVICE COMPANY LIMITED       | 089 777 589   | #3D, Street 416, Sangkat Tumnuh Teuk, Khan Chamkar Morn, Phnom Penh, Cambodia                                                                        |
| 19             | CH NG ASSOCIATES PTE LTD.                          | (65) 96694540 | No.19, St730, Sangkat Psar DeoumThkov, Khan Chamkarmon, Phnom Penh, Cambodia.                                                                        |

|    |                                                    |              |                                                                                                                                                                                         |
|----|----------------------------------------------------|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 20 | CHAN & ASSOCIATES CO., LTD.                        | 095 555 188  | #Building C3, A1(B), A2(B), Street 3032, Bonla Saet Village, Sangkat Khmouch, Khan Sensok, Phnom Penh                                                                                   |
| 21 | CORAX ASSURANCE & ADVISORY CO., LTD.               | 070 984 151  | #H05A, National Road 6, Phum 3, Sangkat Chroy Changvar, Khan Chroy Changvar, Phnom Penh                                                                                                 |
| 22 | CROWE (KH) CO., LTD.                               | 023 216 717  | #148 (4floor 4B) K1 Building, Mao Tse Tong Blvd (245), Phum 3, Sangkat Toul Tompong 2, Khan Chamkarmon, Phnom Penh.                                                                     |
| 23 | D A S & PARTNERS CO., LTD.                         | 012 25 24 13 | #6 Street 474, Phum 7, Sangkat Boeng Trabaek Khan Chamkarmon, Phnom Penh.                                                                                                               |
| 24 | DELOITTE (CAMBODIA) CO., LTD.                      | 023 963 777  | Floor 8, Unit 8, #66, Monivong Blvd, Sangkat Voat Phnom, Khan Doun Penh, Phnom Penh, Cambodia.                                                                                          |
| 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 | ECOVIS VSDK & PARTNERS CO., LTD.                   | 089 520 005  | #17, St.135 (Corner 500), Phsar Derm Thkov, Phnom Penh, Cambodia                                                                                                                        |
| 27 | ERNST & YOUNG (CAMBODIA) LTD.                      | 023 217 824  | 5th Floor, Emerald Buidling, #64 Norodom Blvd Corner St. 178, Sangkat Chey Chumneah, Khan Daun Penh, Cambodia.                                                                          |
| 28 | FIDES SERVICES (CAMBODIA) LIMITED                  | 023 217 307  | 16F, Unit BCFGH, Time Square 3 Building, Street 335, Phum 7, Sangkat Beong Kork 1, Khan Toul Kork, Phnom Penh                                                                           |
| 29 | FII & ASSOCIATES CO., LTD.                         | 096 5551455  | C7 Building, Street Vimean Ahha, Kien Klaing Village, Sangkat Chroy Changvar, Khan Chroy Changvar, Phnom Penh                                                                           |
| 30 | FOURMI & PARTNERS CO., LTD.                        | 023 926 999  | #12, St.348, Village 4, Toul Svay Prey 1 Commune, Chamkarmon District, Phnom Penh                                                                                                       |
| 31 | FUNAN CONSULTING CO., LTD.                         | 069 923 337  | #28C9, Street 75, Villages 9, Sangkat Srah Chak, Khan Daun Penh, Phnom Penh, Cambodia.                                                                                                  |
| 32 | GRANT THORNTON (CAMBODIA) LIMITED                  | 023 966 520  | 20th Floor, Canada Tower, 315 Preah Ang Doung Street (corner Monivong Blvd.) Sangkat Wat Phnom, Khan Daun Penh, Phnom Penh, Cambodia.                                                   |
| 33 | 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                           |
| 34 | 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.                                                                                                     |
| 35 | K PROFESSIONAL ACCOUNTANTS CO., LTD.               | 099 554 445  | 5th Floors, CPL Building, Sangkat Toul Svay Prey II, Khan Chamkarmon, Phnom Penh, Cambodia                                                                                              |
| 36 | KAMPUSINO J.E CONSULTING CO., LTD.                 | 012 859 812  | No.108E1, 1st Floor, St. 215, Phum 6, Sangkat Veal Vong, Khan 7 Makara, Phnom Penh                                                                                                      |
| 37 | KM ASSURANCE & ASSOCIATES CO., LTD.                | 077 554 343  | #2283, 2282, 2399 Floor 1, Room 1.02 St 1970 Phum Pongpeay, Sangkat Phnom Penh Thmey, Khan Sensok, Phnom Penh                                                                           |
| 38 | KPMG CAMBODIA LTD.                                 | 017 666 537  | 35th Floor, GIA Tower, Sopheap Mongkul Street, Phum 14 Sangkat Tonle Bassac, Khan Chamkar Mon Phnom Penh, Cambodia                                                                      |
| 39 | KS AUDIT AND ASSURANCE CO., LTD.                   | 017 586 581  | #8, Street 552, Village 10, Sangkat Boeung Kak I, Khan Toul Kork, Phnom Penh                                                                                                            |
| 40 | 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                                                        |
| 41 | LOCHAN & CO (CAMBODIA) COMPANY LIMITED             | 023 211 541  | Morgan Tower, 8th Floor, Office No.8F-01/17B, Street Sopheap Mongkul, Koh Pich/Diamond Island, Phum 14, Sangkat Tonle Bassac, Khan Chamkarmon, Phnom Penh (120101), Kingdom of Cambodia |

|    |                                              |               |                                                                                                                                                                                    |
|----|----------------------------------------------|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 42 | LRS HENDERSON (CAMBODIA) CO., LTD.           | 092 382 555   | Unit 121, 1 <sup>st</sup> Floor, Phnom Penh Center, Sothea Blvd, Tonle Basac, Khan Chamkamon, Phnom Penh, Cambodia.                                                                |
| 43 | MOORE (CAMBODIA) CO., LTD.                   | 023 218 426   | Unit G33A02A, Garden In The Air Tower, Street Sopheap Mongkol, Tonle Bassac, Phnom Penh                                                                                            |
| 44 | MORISONKAK MKA AUDIT-ACCOUNTING CO., LTD.    | 077 38 82 82  | No.10, Street 500, Sangkat Phar Doeum Thkov, Phnom Penh.                                                                                                                           |
| 45 | NAS CO., LTD.                                | 012 786 971   | #431 (7 Floor), St 230, Teuk Laok 3, Khan Toul Kork, Phnom Penh, Cambodia.                                                                                                         |
| 46 | 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                                                                                               |
| 47 | NEW SHINE CONSULTING CO., LTD.               | 099 864 105   | 445 Phnom Penh Tower, Monivong Blvd, Boeung Prolit, 7 Makara, Phnom Penh, Cambodia                                                                                                 |
| 48 | NEXIA PAC CO., LTD.                          | 017 666 078   | Diamond Twin Tower, Level 25, Office No 02, Unit S2502, Street Sopheap Mongkol, Phum 14, Sangkat Tonle Basak, Khan Chamkarmon, Phnom Penh.                                         |
| 49 | P A T PROFESSIONAL LIMITED                   | 023 967 156   | Olympia City, Building C7, 8th Floor, Room 813A, and 816-817-818, St. Oknha Tepphon (182) Corner (161), Sangkat Veal Vong, Khan 7 Makara, Phnom Penh, CambodiaPhnom Penh, Cambodia |
| 50 | 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                                 |
| 51 | PKF COVENANT CO., LTD.                       | 023 884 138   | No. 689A, Kampuchea Krom Boulevard (128), Sangkat Toek Laok I, Khan Toul Kork, Phnom Penh, Cambodia                                                                                |
| 52 | PRICEWATERHOUSECOOPERS (CAMBODIA) LTD.       | 023 860 606   | #58 Preah Sihanouk Blvd. Khan Chamkarmon, Phnom Penh, Cambodia                                                                                                                     |
| 53 | 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.                                                                                  |
| 54 | REACHS & PARTNERS CO., LTD.                  | 023 230 333   | #2283, St. 1970, Phum Pongpeay, Sangkat Phnom Penh Thmey, Khan Sensok, Phnom Penh, Cambodia.                                                                                       |
| 55 | REANDA L L K G (CAMBODIA) CO., LTD.          | 061 909 196   | Room 2255 of #54, Street 352, Sangkat Boeung Keng Kong 1, Khan Beoung Keng Kang, Phnom Penh, Cambodia                                                                              |
| 56 | RICHEG (CAMBODIA) CO., LTD.                  | 016 446 585   | #7B, Room No.2, St.81 Corner 109, Village 10, Boeung Reang Commune, Daun Penh District, Phnom Penh                                                                                 |
| 57 | ROSO CO LIMITED                              | 012 78 97 65  | No.8, St.492, Sangkat Phar Deoum Thkov, Chamkarmon, Phnom Penh, Cambodia                                                                                                           |
| 58 | S M 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                                                 |
| 59 | SCS GLOBAL CONSULTING (CAMBODIA) CO., LTD.   | 023 901 125   | #515 1st floor (room 103), Monivong Blvd, Sangkat Beong Keng Kang II, Khan Chamkarmon Phnom Penh, Cambodia.                                                                        |
| 60 | 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                                       |
| 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                                                                                                     |
| 63 | TOPWE CPA COMPANY LIMITED                    | 096 241 6473  | #LH2 No 163, 1 Floor, Street 13A Prey Kei Kha, Pong Tuek, Dangkao, Phnom Penh                                                                                                      |

|    |                                                     |              |                                                                                                                                                                  |
|----|-----------------------------------------------------|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 64 | UHY KH ASSURANCE CO., LTD.                          | 010 366 675  | #6 TK Roundabout, Unit A3-1C, 3rd floor, St. 289, Phum 12, Sangkat Boeng Kok 2, Khan Toul Kork, Phnom Penh, Cambodia.                                            |
| 65 | VBT AND PARTNERS CO., LTD.                          | 012 268 816  | 76E0, Street 20, Trapeang Thloeuang, Sangkat Chom Chao, Khan Por Sen Chey, Phnom Penh, Cambodia                                                                  |
| 66 | V-CHARTERED ACCOUNTANTS CO., LTD.                   | 023 985 468  | Phnom Penh Centre, Room 482, Floor 4, Sangkat Tonle Bassac, Khan Chamkarmon, Phnom Penh.                                                                         |
| 67 | VSD AUDIT AND ASSURANCE CO., LTD.                   | 012 941 223  | Suit 613A, 6th floor, Building C7, The Fortune Tower, Olympia City, Corner of street 182 and street 161, Village 7, Sangkat Veal Vong, Khan 7 Makara, Phnom Penh |
| 68 | WOORI ACCOUNTING CO., LTD.                          | 023 223 878  | IOC Center GF, No 254, Monivong Blvd, Doun Penh, Phnom Penh, Cambodia.                                                                                           |
| 69 | WOYUN TAX AND ACCOUNTING CO., LTD.                  | 010 388 965  | Time Square 3, St 317 corner St 335, Village 7, Sangkat Boeng Kak I, Khan Toul Kork, Phnom Penh, Cambodia                                                        |
| 70 | YONGAN INTERNATIONAL CONSULTING CO., LTD.           | 088 716 2158 | Room No.907, Floor 9 of Carnation Building, Path Road, Phum Tumnob1, Sangkat Phnom Penh Thmey, Khan Sensok, Phnom Penh, Cambodia                                 |
| 71 | ZHONG XI AUDITING & CONSULTING (CAMBODIA) CO., LTD. | 016 666 138  | Building No. 40, Room 1, Street 568, Phum 2, Sangkat Boeung Kork II, Khan Toul Kork, Phnom Penh                                                                  |

July 2026

## > Accounting Service (Active Member)

| N° | Firm Name                                         | Tel         | Address                                                                                                                    |
|----|---------------------------------------------------|-------------|----------------------------------------------------------------------------------------------------------------------------|
| 1  | 3S CONSULTING CO., LTD.                           | 087 552 035 | #110, Street 06A, Thmey Village, Sangkat Dangkor, Khan 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 Chamkarmon, Phnom Penh, Cambodia                    |
| 6  | MEKONG ACCOUNTING SERVICES CO., LTD.              | 069 690 613 | Exchange Square 16th Floor, No. #19 & # 20, Street 106, Phum 2, Sangkat Wat Phnom, Khan Dqun Penh Phnom Penh, Cambodia.    |
| 7  | PANDA BRIDGE TAX & ACCOUNTING CO., LTD.           | 011 959 911 | #116 F7, St.360, Sangkat Toul Svay Prey 1, Khan Chamkarmon, Phnom Penh, Cambodia.                                          |
| 8  | TOKYO CONSULTING FIRM CO., LTD.                   | 017 379 343 | 5th Floor of Vann Office Premises, Building 18 Street 578, BeoungKak 2, Khan Toul Kork, Phnom Penh                         |
| 9  | YOUR GUIDING STAR ACCOUNTING CO., LTD.            | 089 565 768 | Borey Okide Villa Deroval House number TR14-97, Street Champa, Village okide, Sangkat Oubaek K'am, Khan SenSok, Phnom Penh |

July 2026

## > Accounting Service (Affiliate Member)

| N° | Firm Name                                         | Tel         | Address                                                                                                                       |
|----|---------------------------------------------------|-------------|-------------------------------------------------------------------------------------------------------------------------------|
| 1  | ACCENT CONSULTING CO., LTD.                       | 095 689 667 | No.25, Street 506, Sangkat Phsar Daeum Thkov, Chamkarmorn, Phnom Penh                                                         |
| 2  | ALLINUS TAX & BUSINESS CONSULTANT CO., LTD.       | 010 441 486 | The Fortune Tower C7, floor 7, Room 707, St 161, Village 7, Sangkat Veal Vong, Khan 7 Makara, Phnom Penh                      |
| 3  | AMATAX CONSULTING CO., LTD.                       | 085 991 109 | #Building 72, 3rd Floor, Room 301(B), Street 456, Village 2, Sangkat Toul Tumpung, I, Khan Chamkar Mon, Phnom Penh            |
| 4  | ANGKOR INNOVATION ACCOUNTING SOLUTIONS CO., LTD.  | 016 978 666 | House No. 10D5, Cocrete Road, Bontey Chas Village, Slor Kram Commune, Siem Reap, Cambodia                                     |
| 5  | APLUS SOLUTION CO., LTD.                          | 017 909 333 | #36, PPIU Building, 4th Floor, Street 169, Sangkat Veal Vong, Khan 7 Makara, Phnom Penh                                       |
| 6  | ASIA BIZ & TAX SOLUTIONS CO., LTD.                | 012 436 242 | #176A Borey Piphop Thmei Chamkar Dong 1, Street 3, Phum Prakar, Sangkat Prey Sa, Khan Dangkaeo, Phnom Penh                    |
| 7  | ASIAN CAM ADVISORY CO., LTD.                      | 012 777 842 | 26, Street# 610, 20 Village, Beung Kork II, Toul Kork, Phnom Penh City, Cambodia                                              |
| 8  | 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.            |
| 9  | ATCAM CONSULTING CO., LTD.                        | 093 980 180 | Phum Watsvay, Sangkat Salakamreuk, Krong Siem Reap, Cambodia.                                                                 |
| 10 | 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                        |
| 11 | B.I.S ACCOUNTING AND TAX SERVICE CO., LTD.        | 098 893 999 | #12B, Street Lum, Domnak Village Sangkhart Kork Khleang Khan Sen Sok Phnom Penh City                                          |
| 12 | BENYAMIN BUSINESS CO., LTD.                       | 098 481 115 | No. 1588, First Floor, St. 610K-3, Phum Krang Angkrong, Sangkat Krang Thnung, Khan Sen Sok, Phnom Penh                        |
| 13 | BMIX CONSULTANT CO., LTD.                         | 092 564 416 | Tapol Village, Svaydongkum Commune, Siem Reap City, Siem Reap Province                                                        |
| 14 | BRIGHTVIEW TAX AND FINANCIAL SERVICES CO., LTD.   | 016 888 186 | Borey Phnom Penh Thmey, House No.09, Road No.2, Tuek Thla, Saesok, Phnom Penh, Cambodia                                       |
| 15 | BUSINTAX SERVICES CO., LTD.                       | 085 360 111 | #159C, St. 36 Sony, Group 2, Chong Thnol Khanglech Village, Sangkat Teuk Thla, Khan Sen Sok, Phnom Penh City                  |
| 16 | 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                                        |
| 17 | CAM-EASY CONSULTING CO., LTD.                     | 012 985 399 | Atwood Business Center, #33E4, 5th Floor, Russian Blvd, Phumi Teuk Thla, Sangkat Teuk Thla, Khan Sen Sok, Phnom Penh.         |
| 18 | CAMWIN FINANCIAL ADVISORY CO., LTD.               | 012 291 368 | #C8, Street Cheerfulness, S/K Obekaom, Khan Sen Sok, Phnom Penh, Cambodia.                                                    |
| 19 | 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 |
| 20 | D ONE ACCOUNTING & TAX SOLUTION CO., LTD.         | 085 777 399 | S01, 2, Phum Preaek Takoang, Chak Angrae Leu, Mean Chey, Phnom Penh, Cambodia                                                 |

|    |                                                      |              |                                                                                                                                      |
|----|------------------------------------------------------|--------------|--------------------------------------------------------------------------------------------------------------------------------------|
| 21 | 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      |
| 22 | DYNAMIC ACCOUNTING SERVICES CO., LTD.                | 011 999 111  | House No.35, Street 478, Phum 3, Sangkat Psar Derm thkov, Khan Chamkarmon, Phnom Penh                                                |
| 23 | E B M CO., LTD.                                      | 023 213 919  | #151, ground floor and 1st floor, street 376, Phum 1, Sangkat Boeung Keng Kang 3, Phnom Penh.                                        |
| 24 | 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.                           |
| 25 | EP PARTNERS CO., LTD.                                | 010 558 823  | N16, Street 03, Kouk Kleang, Sensok Phnom Penh                                                                                       |
| 26 | EVERCOM SOLUTION CO., LTD.                           | 099 989 888  | No. 163, Street 1015 (Borey Chipmong), Phumi Bayab, Sangkat Phnom Penh Thmey, Khan Sensok, Phnom Penh, Cambodia.                     |
| 27 | FGS SERVICE (CAMBODIA) CO., LTD.                     | 015 999 276  | # 09/10, Ground Floor, St. 250, Village 1, Sangkat Boeng Prolit, Khan 7 Makara, Phnom Penh                                           |
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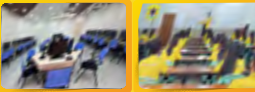


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