



Deloitte.

Deloitte Cambodia
Innovative solutions
to help you succeed

Cambodia is a rapidly changing country that is presenting many business opportunities for investors. With the government's liberal policy on business and its commitment to developing a market-based economy, more and more organisations are showing interest in investing in this country which is rich with untapped natural resources.

Having an advantageous location with access to larger markets and a strong average GDP growth rate of 7%, there is no doubt that Cambodia presents many attractive opportunities. However, doing business in this fast developing country comes with financial, legal and regulatory challenges and investors often need assistance when navigating the business environment in Cambodia.

We offer international capabilities and local market knowledge

By combining our international capabilities and local market knowledge with our expertise and industry experience, we offer innovative solutions to help you overcome business challenges and succeed in Cambodia.

As part of Deloitte Southeast Asia, Deloitte Cambodia joins the other practices operating in Brunei, Guam, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Singapore, Thailand and Vietnam, to deliver consistent, high quality services to companies in this region. In addition to being able to offer our clients the multidisciplinary capabilities and deep industry knowledge within Deloitte Southeast Asia, Deloitte Cambodia can also tap on the full spectrum of Deloitte's global expertise and resources.

At the same time, we are able to provide in-depth local market knowledge which is crucial when navigating the local legal, tax and regulatory environment which can be challenging and complicated. Our Cambodia professionals, who know the culture and the local business procedures well, can help in accelerating the processes for companies to be set up and operated successfully in Cambodia.







Our services

Located in the central business district in Phnom Penh, we provide a comprehensive range of services which include:

Assurance & Advisory

- Audit services
- Review of financial statements
- Agreed upon procedure services
- Management and special purpose assurance services
- Advisory assistance on International Financial Reporting Standards (IFRS) and International Financial Reporting Standards for small and medium Entities (IFRS for SMEs)
- Assistance with first time adoption or application of full IFRS

Tax

- Business tax including tax compliance and tax reporting
- Tax controversy and tax audit
- Corporate tax advisory and structuring
- Tax due diligence
- Customs and global trade
- Indirect tax consulting
- Global employer services
- Incorporation services and relevant operating licenses
- Trust account/disbursement service
- Payroll services
- Bookkeeping services
- Other tax advice

Management consulting

- Market and feasibility studies
- Strategy and operations
- Human capital advisory
- Technology consulting

Financial advisory

- Transaction services
- Valuation
- Business recovery (liquidation)
- Mergers and acquisitions advisory
- Corporate finance
- Corporate governance, anti-corruption and corporate restructuring services
- Capital projects and infrastructure advisory

Enterprise risk services

- Governance, risk and compliance
- Cyber risk services
- Controls, transformation and assurance



Our Deloitte Audit approach

At Deloitte, we have state-of-the-art audit tools, resources and procedures which enable our professionals to deliver high-quality assurance services and timely reporting. In delivering these services, we adhere to the highest standards of independence, professional objectivity and technical excellence.

While our international audit approach is applied consistently around the world, we have the flexibility to tailor our services to cater to the unique circumstances and complexities of our Cambodia clients. We focus on understanding your business and control issues from the inside out. Our audit approach combines rigorous risk assessments, diagnostic processes and audit testing procedures to focus on areas that are material to the quality and credibility of financial reporting.

Meeting the specialised needs of our Chinese, Japanese and Korean clients

Recognising the unique needs of our Chinese, Japanese and Korean clients, we have set up specialised groups to serve such multi-national companies which are operating in Cambodia or have the intention to do so. This includes helping them to identify and capitalise on business opportunities in Cambodia as well as in setting up branches in Cambodia or in other parts of Southeast Asia.

Our bilingual professionals in each of our Chinese, Japanese and Korean Services Groups are familiar with the relevant cultures and being able to communicate fluently in the native languages, are able to understand and offer solutions to meet their various distinct challenges. Our professionals combine our extensive experience and knowledge with a careful consideration of the cultural differences and work with the various functions within Deloitte to deliver seamless services to meet their specialised needs.

Our industry expertise

We have in-depth experience in the Consumer Business, Energy & Resources, Financial Services, Life Sciences & Health Care, Manufacturing and Technology, Media & Telecommunications industries as well as the Public sector.

This expertise enables us to focus our solutions on your specific needs and challenges so that you can gain a competitive edge to succeed in your marketplace.

Our team of professionals

Our team of Cambodian professionals have the expertise and knowledge to meet your business needs and are led by two experienced local practitioners:



Kimleng Khoy has over 17 years of experience in auditing as well as in providing assurance advice to both Cambodian and international companies across various sectors. He has also led a number of consulting engagements in Cambodia in the areas of risk and control solutions and financial due diligence. Kimleng is the President of the Kampuchea Institute of Certified Public Accountants and Auditors.



Kimsroy Chhiv has 10 years of experience in providing tax and consulting services in Cambodia which includes conducting tax due diligence for mergers and acquisitions and restructuring, performing tax compliance reviews and providing tax advice on business operations to optimise clients' tax position in Cambodia. She also has extensive experience in assisting clients with their tax audits and in resolving disputes with the tax authorities.

In addition to our local professionals based in Cambodia, experienced technical specialists from across the Deloitte Southeast Asia member firm will work with Deloitte Cambodia to provide international accounting advisory and IFRS expertise to our clients.

We are able to focus on your specific needs and challenges and to work with you so that you can gain a competitive edge to succeed in your marketplace.

Contact us

Regardless of the size of your organisation, Deloitte Cambodia can help enhance its value through our practical and cost-effective services which are customised to your needs. Please contact us for more information:

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Deloitte provides audit, consulting, financial advisory, risk management, tax and related services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries and territories, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte's more than 210,000 professionals are committed to becoming the standard of excellence.

About Deloitte Southeast Asia

Deloitte Southeast Asia Ltd – a member firm of Deloitte Touche Tohmatsu Limited comprising Deloitte practices operating in Brunei, Cambodia, Guam, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Singapore, Thailand and Vietnam – was established to deliver measurable value to the particular demands of increasingly intra-regional and fast growing companies and enterprises.

Comprising 270 partners and over 7,000 professionals in 25 office locations, the subsidiaries and affiliates of Deloitte Southeast Asia Ltd combine their technical expertise and deep industry knowledge to deliver consistent high quality services to companies in the region. All services are provided through the individual country practices, their subsidiaries and affiliates which are separate and independent legal entities.

About Deloitte Cambodia

In Cambodia, services are provided by Deloitte (Cambodia) Co., Ltd. and its subsidiaries and affiliates.