

# HLB CAMBODIA

*FACILITATING BUSINESS OPPORTUNITIES  
IN CAMBODIA*



THE GLOBAL ADVISORY  
AND ACCOUNTING NETWORK

[www.hlbauditpartners.com.kh](http://www.hlbauditpartners.com.kh)

Together we make it happen



HLB, a global network of independent advisory and accounting firms, has a long history of innovation, collaboration to helping clients grow across borders. With the combined expertise and connections of global professionals, we have the deeply rooted, local expertise and global capabilities to service your needs. Those that partner with us appreciate our ability to support clients as they grow nationally, regionally and globally, while ensuring a consistently high-quality client experience and personalised service delivery, regardless of location.

**155**  
COUNTRIES

**1,139**  
OFFICES

**51,948**  
PARTNERS  
AND STAFF

**56**  
YEARS OF  
OPERATION

**9%**  
GROWTH FROM  
2023

**8<sup>th</sup>**  
GLOBAL  
RANKING

### Best Global Accounting Firm Network in 2024, 2022, and 2020

HLB was recognized as the Best Global Accounting Firm Network in 2024, 2022, and 2020 by the International Accounting Bulletin. This award is the highest honor in the global accounting industry and reflects HLB's profitable growth strategy, innovation capabilities, strong global brand recognition, and outstanding performance across many key strategic and operational areas. HLB was also shortlisted as a global finalist in 2019 and 2023.

In 2023, HLB won the Capital Finance International Global Best Cross-Border Tax Service Award and was selected by Newsweek as one of the most popular workplaces in both 2023 and 2024.



## HLB CAMBODIA

HLB Audit & Partners Co., Ltd. ("HLB Cambodia") was founded in 2015 and has been a global member since January 2024.

Aiming to be an international standard company, we have officially changed our name from SOTA Professional Company Limited to HLB Audit & Partners Co., Ltd. For the local Licenses, we are a licensed firm recognized by (MOC), (GDT), (ACAR), and an active member of (KICPAA). In addition, we are an independent member of HLB International (UK), a global network of Advisory and Accounting firms.



“

With the size, knowledge, extensive experiences and boundless supports from members of HLB International, HLB Cambodia is certainly beyond capable in providing you with the finest level of professional services that you require. You will be surprised with the comfortable degree of informality and how tailored our client care services are, which is only possible with a firm of our size and experience.

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## PROFESSIONAL AND LICENSES

Our professional and technical teams are experts in local and international certificates, including the (ACCA), (CPA), (MSc), (MIPA), (CMA), (AFA), (DBA), and MBA degrees, to provide accurate services across all sectors in Cambodia on audit, accounting, tax, and business advisory in various sectors since 2015.







*HLB Cambodia aims to empower our team to reach their full potential and deliver high-quality services to clients. A thriving company relies on strong human capital, making investing in people the best investment for long-term success.*



**CHANTHORNG KIT,**  
DBA, MIPA, AFA, CMA  
Managing Partner



**VISA KEO,**  
CPA, ACCA  
Audit Engagement Partner



**CHAMROEUN PANN,**  
DBA, MIPA, AFA  
Quality Assurance Partner |  
Advisory



**RATANAK DIM**  
Senior Manager | Accounting & Tax



**TENGHOUR LY**  
Audit Manager



**SROS ROS**  
Manager | Accounting & Tax



# TOP QUALITIES ARE INTEGRAL

## VISION

To be a trusted and respected top-tier service provider, delivering excellence to those we serve.

## MISSION

We strive to exceed expectations by delivering high-quality service while fostering a culture of trust, transparency, and excellence.

## HLB VALUES & BEHAVIORS

Our shared values and behaviors help us fulfil our organizational purpose



### Innovation

We empower change and innovation.



### Trust

We foster trust and transparency.



### Sustainability

We work together to create sustainable value.



### Kindness

We lead with empathy and professionalism.



### Passion

We help people thrive and pursue their passion.



### Leadership

We are not afraid to explore the unknown.

## CORE VALUES

- / Integrity
- / Excellence
- / Strong Relationship

# AUDIT & ASSURANCE

The demand for transparency and trust has never been greater, as business leaders must address expectations from a wider range of stakeholders. Audit quality is fundamentally important for maintaining trust in the financial reporting process and ensuring the integrity of organizational information. That is why HLB Cambodia's Audit & Assurance professionals are committed to upholding high-quality standards in all audit and assurance projects.

## We provide a full range of audit and assurance services, including:

- / Audit of financial statements
- / Internal audit
- / Compliance & regulatory audit
- / Special purpose audits & review
- / Risk assurance & consulting

We provide audit and assurance services to a wide range of clients in Cambodia. With extensive experience across various industries and sectors, our audit teams focus on critical risk areas, the adequacy of internal controls, and potential fraud risks.







## ACCOUNTING

HLB Cambodia provides accounting service outsourcing, catering to both local and international clients. We can help you with all your accounting and bookkeeping needs. Our comprehensive package is designed to handle your daily accounting tasks, period-end closing, and the preparation of financial statements.

HLB offers our clients the benefits of our best practices and most effective strategies. Our experts have extensive experience in financial reporting and local accounting compliance. Our approach is grounded in a deep understanding of all stages of business growth, supported by a wealth of knowledge and experience across a wide range of industry sectors.



**We provide a full range of accounting services, including:**

- / Bookkeeping
- / Financial statements review
- / Financial statement preparation
- / Accounting policy & procedures
- / Set up and implement accounting systems
- / Financial accounting advisory
- / Submit & prepare a financial statement to ACAR

# TAX

Our tax professionals offer clients a unique combination of tax expertise and business awareness. The HLB tax team provides a full range of local tax services to assist clients with their tax structures and needs in Cambodia.

Leveraging deep experience and industry-specific knowledge, our tax professionals deliver valuable insights and innovative solutions to help clients maintain compliance and drive value, wherever they operate.



## Our services include:

- / Monthly tax return
- / Annual tax on income return
- / Tax dispute resolution
- / Tax compliance audit and review
- / Tax audit assistance
- / Tax planning and tax incentive
- / Tax advisory





# BUSINESS ADVISORY

Every organization faces a unique set of challenges and growth opportunities. HLB Cambodia offers high-level strategic guidance and commercial advice to clients when the stakes—and the scrutiny—are at their highest.

**We provide a full range of business advisory services, including:**

- / Company registration
- / Company closure & liquidation
- / Internal control reviews & assessment
- / Financial strategic
- / Business valuation
- / Business plan & strategy
- / Business restructuring & advisory
- / Transfer pricing
- / Due diligence services
- / IFRS conversion
- / Technical financial advisory
- / IFRS for SMEs advisory
- / Standard costing analysis
- / Mergers and acquisitions (M&A)
- / Business setup consultants

With our team's deep industry experience and the resources of one of the world's largest accounting and consulting networks, we help you maximize talent, optimize operations, and effectively identify and manage risks. We collaborate with your team to break down complex industry issues and provide sound advice on opportunities to grow.



# INDUSTRIES

We focus our efforts on meeting client needs and industry practices, including

- / Agriculture
- / Food & Beverages
- / Energy & Utilities
- / Healthcare
- / Hospitality & Casino
- / Manufacturing
- / Non-profit
- / Professional services
- / Real Estate & Construction
- / Emerging Technologies
- / Telecommunications
- / Transport & Logistics
- / Wholesale & Retail
- / Imports & Exports
- / Oil and Gas (reseller)
- / Property Developers
- / Media & Entertainment
- / Mining & Resources





# OUR COMMITMENT TO QUALITY

Sound governance, integrity, and quality are deeply embedded in everything we do. Our ongoing review programs allow us to maintain the high standards our clients have come to expect. We are a member of the forum of firms committed to the highest financial reporting and auditing standards worldwide. We aim to achieve the best service and highest standards in our work for our clients.

As a group of professionals, we will continue to strive to maintain and improve professionalism that meets the needs of society and clients.





# TOGETHER WE MAKE IT HAPPEN

## Disclaimer:

HLB International is a world-wide network of independent professional accounting firms and business advisers, each of which is a separate and independent legal entity and as such has no liability for the acts and omissions of any other member. HLB International Limited is an English company limited by guarantee which co-ordinates the international activities of the HLB International network but does not provide, supervise or manage professional services to clients. Accordingly, HLB International Limited has no liability for the acts and omissions of any member of the HLB International network, and vice versa.



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TOGETHER WE  
MAKE IT HAPPEN



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Certified Public Accountants

**Head Office**

**HP**

**E-mail**

**Operation Days**

**Operation Hours**

**Address**

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