

Obligation to Submit Financial Report for Year 2025 to Accounting and Auditing Regulator

SOK XING & HWANG | SX & H

31 December 2025

The Accounting and Auditing Regulator (“ACAR”) has issued the Notification No. 040 on the Obligation to Submit Financial Report for the Year 2025 to the Accounting and Auditing Regulator, dated 23 December 2025 (the “**Notification**”). Owners of Enterprises and Directors of Non-Governmental Organizations must submit their financial report for year 2025 in accordance accounting standard as follows:

- Enterprises and units not subject to independent audit. they shall submit the financial reports to ACAR before 20 April 2026 and those approved to close accounts on a date other than 31 December, the deadline is no later than 3 months and 20 days from the account closing date.
- Enterprises and units subject to independent audit. they shall submit the audited financial reports to ACAR before 20 July 2026 and those approved to close accounts on a date other than 31 December, the deadline is no later than 6 months and 20 days from the account closing date.

To ensure compliance and avoid any penalties, ACAR further reminds enterprises of the following core obligations:

- Properly maintain account record and prepare financial reports in line with accounting standards within 3 months of the accounting closing date.
- If subject to an independent audit, the audit must be finalized and opinion issued within 6 months of the account closing date.
- Apply for Financial Reporting Identification Number (FIN) if the enterprise or units does not have one.
- If the enterprises or units’ classification’s changes to subject to or not to independent audit, must apply for a change of FIN 60 days before the financial report submission deadline.
- Enterprises or units may appoint representative to fulfill this obligation where the representative may be employees of the enterprise or units or auditing company.

A copy of this Notification in Khmer language can be downloaded from the link below. Should you have any queries, please contact us at info@sxhlaw.com.

[KHMER](#)

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