

**Kingdom of Cambodia
Nation Religion King**

Accounting and Auditing Regulator

Number.....

Phnom Penh, 8th April, 2026

**Notice
On**

Extension of the deadline for receiving letters requesting an extension of time to complete the preparation of the 2025 annual financial statements for enterprises and non-profit organizations not subject to an independent audit for submission to the Accounting and Auditing Regulator.

The Accounting and Auditing Regulator (ACAR) of the Non-Banking Financial Services Authority hereby informs owners of enterprises and management of non-profit organizations (NGOs) that are not subject to an independent audit that, pursuant to Notification No. 040/25 ប.ក.វ.វ./វ.វ.ក.វ. ០៤០/២៥ dated 23 December 2025 regarding the obligation to submit the 2025 annual financial report to ACAR through the online E-Filing System, the deadline for submission of the 2025 annual financial report is 20 April 2026. Due to certain enterprises and NGOs have not yet fulfilled the above obligation within the prescribed timeframe, as they have not completed the preparation of their financial statements by the deadline or within three (3) months after the end of the accounting period. Therefore, the ACAR has decided as follows:

- Enterprises and NGOs that are not subject to an independent audit are granted an additional period of 30 (thirty) days to submit a request letter for an extension of time to complete the preparation of their 2025 annual financial statements in accordance with the applicable financial reporting framework or through the Digital Financial Reporting Platform.
- Enterprises and NGOs that are not subject to an independent audit shall submit a request letter for an extension of time to complete the preparation of the 2025 annual financial statements to ACAR no later than 30 April 2026 and shall pay the applicable service fee in accordance with Prakas No. 016 ប.ក.វ.វ. ០១៦ ប.ក.វ.វ. dated 5 February 2026 on Public Services of the Accounting and Auditing Regulator.

Failure to submit the 2025 annual financial report to ACAR may result in enforcement measures in accordance with applicable laws and regulations.

In light of the above, all enterprises and NGOs concerned are hereby requested to take note of this notification and cooperate in implementing its contents effectively and in a timely manner.

Accounting and Auditing Regulator