



PwC capability statement

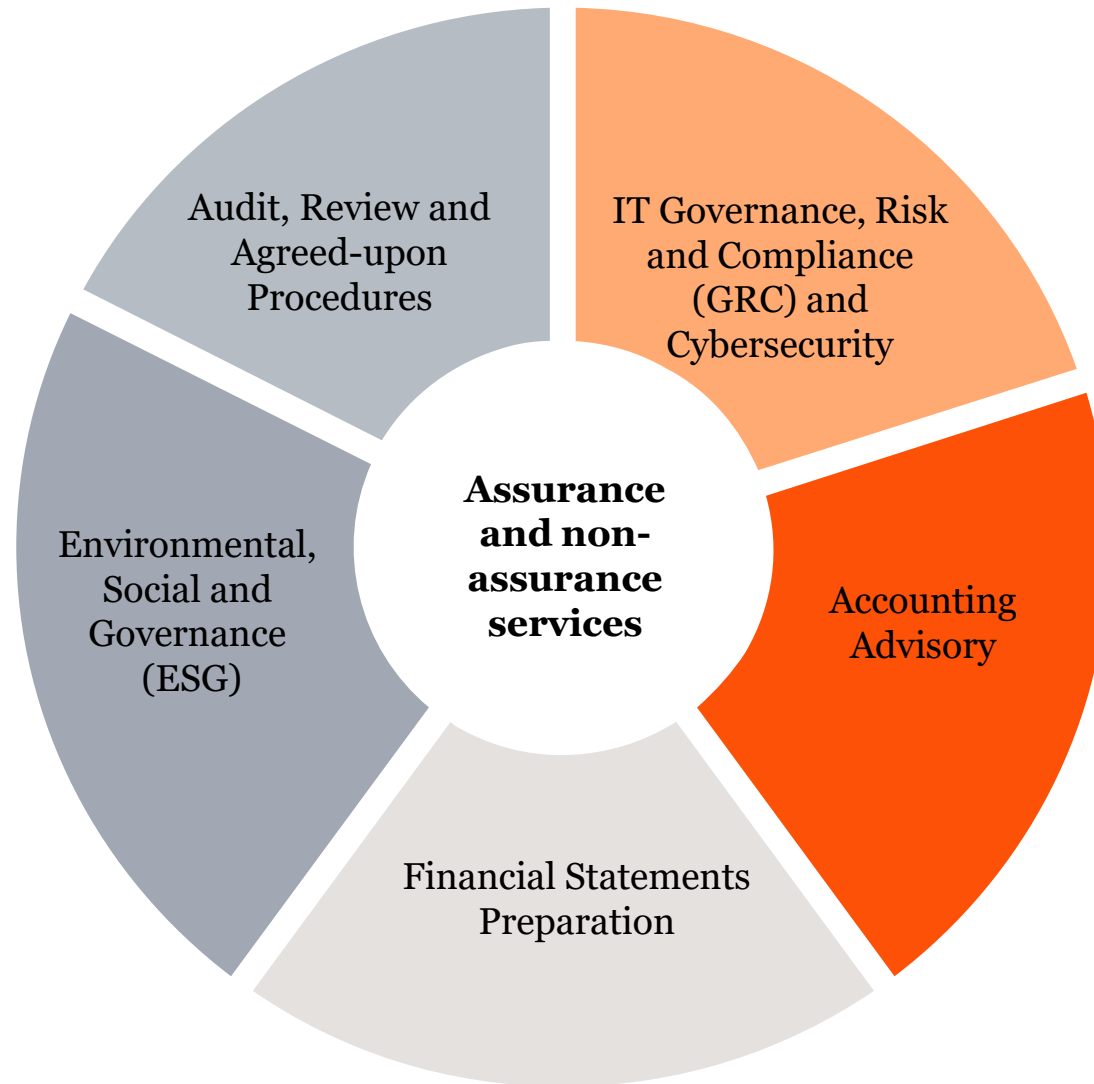
PwC Cambodia Assurance
September 2025



Our services



Introduction to the assurance and non-assurance services



Audit, Review and Agreed-upon Procedures



Audit and review

Audit and review the financial statements for statutory and group reporting purposes of:

- IPO and listed companies
- financial institutions such as banks and microfinance institutions
- other corporate entities and not-for-profit entities.



Agreed-upon procedures

Procedures performed in accordance with the management or shareholder's instructions such as:

- review transactions incurred by joint ventures
- evaluate the validity of revenue report
- review the financial covenant ratio calculation.

Financial Statement Preparation

Financial statement preparation:

Prepare the draft financial statements in accordance with a specific accounting framework

We can support you in:

preparing statutory financial statements for submitting to regulators

Financial statements prepared in accordance with fair presentation framework such as CIFRS and CIFRS for SMEs

preparing financial statements for internal or group reporting

Financial statements prepared in accordance with internal or group accounting policies

IT GRC and Cybersecurity

IT Governance, Risk and Compliance (IT GRC)

- IT controls assessment and measurement
- IT governance
- IT risk assessment / IT control benchmarking
- IT audit training
- IT internal audit outsourcing / co-sourcing
- IT policy and procedure manual

Cybersecurity

- Gap assessment
- Awareness training service
- Implementation (policies and procedures)
- Vulnerability assessment and penetration testing

Digital Transformation

- Strategising cloud solutions and cloud transformation
- Oracle solution consulting and implementation

Success stories

PwC's initiatives a real-time dashboard, 100% testing and maximise **and digital acumen** empowered the clients with automated control testing tools, providing d efficiency.

- PwC's effective internal audit plan and deep understanding of the business uncovered significant unidentified assets. Management and the audit committee appreciated PwC's efforts, which resulted in securing an additional internal audit engagement.
- PwC's accounting and IT acumen supported clients with analysing risks and resolving control issues before a successful IPO.

Accounting Advisory

Solving complex accounting and reporting challenges in a changing environment

PwC service offering

Advisory on transaction accounting and financial reporting

Gap analysis, implementation and evaluation of CIFRS compliance

Training on accounting standards

Success stories

- Gap analysis and implementation of IFRS for several commercial banks and insurance companies in Cambodia
- Review of Uniform Chart of Accounts (COA), manual and monthly reports (balance sheet, income statement and off-balance sheet) of National Bank of Cambodia to align with CIFRS and be implemented by banks in Cambodia
- Accounting advisory on IFRS transactions and reporting for multi-national companies
- Training on accounting standards for big commercial banks and multi-national companies

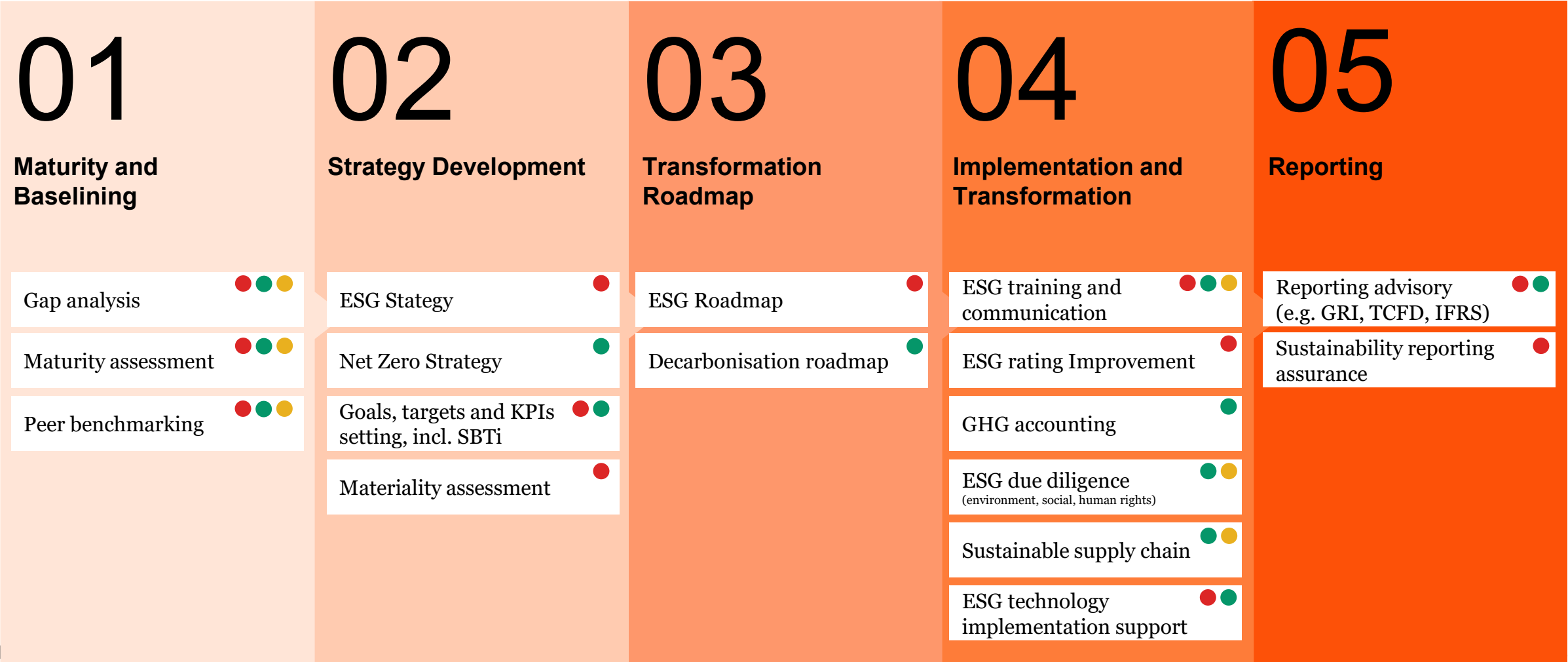
ESG

Navigating a market and regulations that aren't yet mature but are improving

PwC service offering

Solution set:

- Strategy and Reporting
- Climate Change
- Other priority solutions



Partners' profile

Profiles of Assurance Partners



Lim Kuy
Partner
Assurance

Profile and Experience

Kuy Lim is an audit partner and the Head of Assurance of PricewaterhouseCoopers (Cambodia) Limited. He has worked for the firm for more than 20 years including two years with PwC Australia.

Lim is responsible for audit engagement from the planning to completion and ensuring that our audits meet the firm's standards, and the requirements of International Standards on Auditing (ISA) and Cambodian International Standards on Auditing (CISA). He has a broad range of clients, in financial services in particular, including the National Bank of Cambodia.

Lim is the former president of Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA).

Lim is a fellow member of the Association of Chartered Certified Accountant of the United Kingdom. He graduated with a Bachelor's in Business Administration specialising in accounting.



Hy Lang
Partner
Assurance and Deals

Profile and Experience

Lang Hy is a PwC's Assurance Partner, with more than 20 years' experience in assurance services, and he also in charge of Advisory services.

He has extensive experience in providing assurance services to multinational clients and domestic companies in Cambodia. He's dedicated to serving PwC's clients in various industries, including manufacturing, hospitality, trading and especially financial services (microfinance institutions and commercial banks). Hy has extensive knowledge of CIFRS for SMEs, CIFRS and NBC's guidelines.

Hy also has vast experience in M&A related exercises having worked on various advisory projects in the Cambodia financial service sector. His role on these projects involved providing regulatory advice and support. Hy also trains clients on the accounting and regulatory guidelines for commercial banks.

He is a fellow member of the Association of Chartered Certified Accountants, London, UK (since 2005) and an active member of Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA).

Profiles of Assurance Partners



**Molyzana
Hangsophath**
Partner
Assurance

Profile and Experience

Zana is a partner serving the assurance services practice with PwC Cambodia and has more than 20 years' experience in assurance services, including three years with PwC New Zealand.

Zana has extensive experience in providing assurance services to multinational clients and domestic companies in Cambodia. She is dedicated to serving PwC's clients in various industries, including non-profit organisations (NGOs), manufacturing, hospitality, telecommunication, trading, insurance and financial services (commercial banks and microfinance institutions). She has good knowledge of CIFRS, CIFRS for SMEs, NBC's guidelines and CISAs.

Zana is a fellow member of the Association of Chartered Certified Accountants (ACCA) – London, UK and a former Governing Council member of the Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA). She holds a bachelor's degree in Business Administration, specialised in accounting.



Sovannara Touch
Partner
Assurance

Profile and Experience

Sovannara is a partner with 20 years' experience in assurance practice including financial audit and accounting consulting services, primarily within the financial services (FS) sector. She has a sound knowledge in CIFRS, CIFRS for SMEs, and NBC's guidelines.

She has extensive experience in providing assurance services to multinational clients and domestic companies in Cambodia. She is dedicated in serving PwC's clients in various industries, including telecommunication, retail, manufacturing, hospitality, trading and especially financial services (microfinance institutions and commercial banks).

Sovannara also provided accounting advisory services to FS clients on CIFRS Conversion projects including CIFRS projects provided to the National Bank of Cambodia, which are to be implemented by banks and MFIs in Cambodia. She conducted a number of technical skills training workshops for our Cambodian office, clients and the public. Sovannara is a fellow member of the Association of Chartered Certified Accountants (ACCA), London, UK, and an active member of Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA).

Profiles of Assurance Partners



Prasert Jarusripat
Partner
Risk Assurance

Profile and Experience

Prasert is Partner in the Risk Assurance practice based in Bangkok. With 20 years' experience at PwC, he has performed various IT services such as IT risk assessments, IT audit plan preparation, IT internal audit co-sourcing and outsourcing, IT quality assurance reviews, IT general control reviews and IT technical control reviews.

He also has extensive experience in reviewing ERP controls such as automated application controls, access rights and segregation of duties in SAP and Oracle. His background also includes reviewing the application controls over end-of-day processes for branch operations including the data interface, from POS systems to back-office systems.

He has been an instructor on IT general controls, IT technical controls and IT security awareness. His experience covers a wide range of business industries such as retail, airlines, oil and gas, manufacturing, transportation, telecommunication, services, banking and insurance.

Thank you