



# Overview

# Cambodian Accounting Standard



រៀបចំដោយ៖ និយ័តករគណនេយ្យនិងសវនកម្ម



# Accounting Standards

No.	Standard	Scope
1	Cambodian International Financial Reporting Standards (CIFRS)	Public accountable entities, eg. Banks
2	Cambodian International Financial Reporting Standards for Small and Medium Sized Entities (CIFRS for SMEs)	Non-public accountable entities,
3	Cambodian Financial Reporting Standards for NFPEs	Entities under law on Association and NGOs

\*\*\*Conceptual framework for financial reporting is a separate document from the standards



# Cambodia International Financial Reporting Standards (CIFRS)

CIFRS : 17

CIAS : 25





## How does the CIFRS for SMEs differ from full CIFRSs?

The CIFRS for SMEs is simpler and specifically tailored to the needs of SMEs and users of their accounts. The main differences are:

- ✓ the omission of certain topics (CIFRS 4 Insurance Contracts (CIFRS 17), CIFRS 8 Operating Segments, CIAS 26 Accounting and Reporting by Retirement Benefit Plans, CIAS 33 Earnings Per Share and CIAS 34 Interim Financial Reporting);
- ✓ the exclusion of the more complex options when choice exists in full IFRSs (for example, financial instruments, intangible assets and government grants); simplification of several recognition and measurement criteria; and
- ✓ a substantial reduction in disclosure requirements including the removal of the requirement to present a second comparative (i.e. three years of information) if there is a prior period error, reclassification or change in accounting policy.



# Who is eligible to use?

ស្តង់ដាររបាយការណ៍ទាក់ទងនឹងហិរញ្ញវត្ថុអន្តរជាតិនៃកម្ពុជា (CIFRS)

- សហគ្រាសទទួលខុសត្រូវជាសាធារណៈ

- ឧ. ក្រុមហ៊ុនបោះផ្សាយមូលបត្រ, ធនាគារពាណិជ្ជ ឬ គ្រឹះស្ថានហិរញ្ញវត្ថុទទួលប្រាក់បញ្ញើ...

ស្តង់ដាររបាយការណ៍ទាក់ទងនឹងហិរញ្ញវត្ថុអន្តរជាតិនៃកម្ពុជាសម្រាប់សហគ្រាសធុនតូចនិងមធ្យម (CIFRS for SMEs)

- សហគ្រាសមិនទទួលខុសត្រូវជាសាធារណៈ



# Accounting Standards

## CIFRS and CIAS

No	Standard	Title
1	CIFRS 1	First-time Adoption of Cambodian International Financial Reporting Standards
2	CIFRS 2	Share-Based Payment
3	CIFRS 3	Business Combinations
4	CIFRS 4	Insurance Contracts (will be replace by CIFRS 17 in 2023)
5	CIFRS 5	Non-Current Assets Held For Sale and Discounted Operations
6	CIFRS 6	Exploration for and Evaluation of Mineral Resources
7	CIFRS 7	Financial Instruments : Disclosure
8	CIFRS 8	Operating Segments



# Accounting Standards

## CIFRS and CIAS

9	CIFRS 9	Financial Instruments
10	CIFRS 10	Consolidated Financial Statements
11	CIFRS 11	Joint Arrangements
12	CIFRS 12	Disclosure of Interests in Other Entities
13	CIFRS 13	Fair Value Measurement
14	CIFRS 14	Regulatory Deferral Accounts
15	CIFRS 15	Revenue from Contracts with Customers
16	CIFRS 16	Leases
17	CIFRS 17	Insurance Contracts



# Accounting Standards

## CIFRS and CIAS

No.	Standard	Title
1	CIAS 1	Presentation of Financial statement
2	CIAS 2	Inventories
3	CIAS 7	Statement of Cash Flows
4	CIAS 8	Accounting Policies, Changes in Accounting Estimates and Errors
5	CIAS 10	Events after the Reporting Period
6	CIAS 12	Income Taxes
7	CIAS 16	Property, Plant and Equipment
8	CIAS 19	Employee Benefits





# Accounting Standards

## CIFRS and CIAS

No.	Standard	Title
9	CIAS 20	Accounting for Government Grants and Disclosure of Government Assistance
10	CIAS 21	The Effects of Changes in Foreign Exchange Rates
11	CIAS 23	Borrowing Costs
12	CIAS 24	Related Party Disclosure
13	CIAS 26	Accounting and Reporting by Retirement Benefit Plans
14	CIAS 27	Separate Financial Statement
15	CIAS 28	Investments in Associates and Joint Ventures
16	CIAS 29	Financial Reporting in Hyperinflationary Economics
17	CIAS 32	Financial Instruments: Presentation
18	CIAS 33	Earnings per Share
19	CIAS 34	Interim Financial Reporting
20	CIAS 36	Impairment of Assets



# Accounting Standards

## CIFRS and CIAS

No.	Standard	Title
21	CIAS 37	Provisions Contingent Liabilities and Contingent Assets
22	CIAS 38	Intangible Assets
23	CIAS 39	Financial Instruments: Recognition and Measurement
24	CIAS 40	Investment Property
25	CIAS 41	Agriculture



# CIFRS for SMEs = IFRS for SMEs

[www.ifrs.org](http://www.ifrs.org)

2015

International Financial Reporting Standard® (IFRS®)  
for Small and Medium-sized Entities (SMEs)

## IFRS for SMEs®

This official pronouncement incorporates *2015 Amendments to the IFRS for SMEs* (effective 1 January 2017 with early application permitted).



# Accounting Standards

## CIFRS for SMEs

Section	Title
1	Small and Medium-Sized Entities
2	Concepts and Pervasive Principles
3	Financial Statement Presentation
4	Statement of Financial Position
5	Statement of Comprehensive Income and Income Statement
6	Statement of Changes in Equity and Statement of Income And retained Earnings
7	Statement of Cash Flows
8	Notes to the Financial Statements
9	Consolidated and Separate Financial Statements
10	Accounting Policies, Estimate Financial Statements
11	Basic Financial Instruments
12	Other Financial Instrument Issue



# Accounting Standards

## CIFRS for SMEs

Section	Title
13	Inventories
14	Investments in Associates
15	Investments in Joint Ventures
16	Investments Property
17	Property, Plant and Equipment
18	Intangible Assets other than Goodwill
19	Business Combinations and Goodwill
20	Leases
21	Provisions and Contingencies
22	Liabilities and Equity
23	Revenue
24	Government Grants



# Accounting Standards

## CIFRS for SMEs

Section	Title
25	Borrowing Costs
26	Share-Based Payment
27	Impairment of Assets
28	Employee Benefits
29	Income Tax
30	Foreign Currency Translation
31	Hyperinflation
32	Events after the end of the Reporting Period
33	Related Party Disclosures
34	Specialised Activities
35	Transition to the IFRS for SMEs



# Accounting Standards

## CIFRS for SMEs

**IFRS for SMEs is permitted in 84 Countries.**



<https://www.ifrs.org/use-around-the-world/use-of-ifrs-standards-by-jurisdiction/>



# Accounting Standards

## សមាសធាតុពេញលេញនៃរបាយការណ៍ហិរញ្ញវត្ថុ

for the year ended 31 December 2020		Notes		2020	\$
Revenue	3			7,008,730	
Rental income	4			88,850	
Fair value gain/(loss) on investment property	5			(10,000)	
Change in inventories of finished goods and work-in-progress				20,763	
Raw materials and consumables used				(5,228,832)	
Employee benefits expense				(438,000)	
Depreciation and amortization expense				(261,519)	
Rent expense	6			(240,000)	
Utilities expense				(60,000)	
Delivery expense				(55,550)	
Advertising expense				(110,000)	
Other expenses				(41,211)	
<b>Operating profit</b>				<b>673,231</b>	
Bank account interest income				5,895	
Bank loan interest expense				(32,558)	
<b>Profit before tax</b>				<b>646,569</b>	
Income tax expense	7			(129,796)	
<b>Profit for the year</b>				<b>516,773</b>	
Retained earnings at the start of the year				3,484,983	
Dividends				(300,000)	
<b>Retained earnings at the end of the year</b>				<b>2,701,754</b>	

  

Statement of Financial Position for the year ended 31 December 2020		Notes		2020
<b>ASSETS</b>				
<b>Current assets</b>				
Cash				884
Trade receivables				139
Inventories	8			118
<b>Total Current assets</b>				<b>1,141</b>
<b>Non-current assets</b>				
Intangible assets				5
Investment property at fair value	5			273
Property and equipment	9			4,031
<b>Total non-current assets</b>				<b>4,309</b>
<b>Total assets</b>				<b>5,452</b>
<b>LIABILITIES AND EQUITY</b>				
<b>Current liabilities</b>				
Trade and other payables	10			92
Rent payable	6			20
Current tax payable	7			106
Employee benefits payable	11			34
Current portion of bank loan	12			106
<b>Total current liabilities</b>				<b>378</b>
<b>Non-current liabilities</b>				
Employee benefits payable	11			43
Deferred tax liability	13			113
Bank loan	12			215
<b>Total non-current liabilities</b>				<b>371</b>
<b>Total liabilities</b>				<b>750</b>
<b>Equity</b>				
Share capital	14			2,000
Retained earnings				2,701
<b>Total equity</b>				<b>4,702</b>
<b>Total liabilities and equity</b>				<b>5,452</b>

  

Statement of Cash Flows for the year ended 31 December 2020		Notes		2020	\$
<b>Cash flows from operating activities</b>					
Operating profit for the year				673,231	
<b>Adjustments for non-operating and non-cash items:</b>					
Fair value gain or loss on investment property				10,000	
Depreciation of property, plant and equipment				261,519	
<b>Changes in operating assets and liabilities:</b>					
Increase in trade and other receivables				(41,993)	
Increase in inventories				(28,400)	
Increase in trade and lease payables				18,376	
Increase in employees benefits payable				5,225	
<b>Cash generated from operating activities</b>				<b>895,908</b>	
Bank account interest received				5,895	
Bank loan interest paid				(32,558)	
Income tax paid				(159,626)	
<b>Net cash inflow from operating activities</b>				<b>709,619</b>	
<b>Cash flows from investing activities</b>					
Purchases of equipment	9			(207,950)	
<b>Net cash used in investing activities</b>				<b>(207,950)</b>	
<b>Cash flows from financing activities</b>					
Payment of bank loan				(90,320)	
Dividends paid				(300,000)	
<b>Net cash used in financing activities</b>				<b>(390,320)</b>	
<b>Net increase (decrease) in cash</b>				<b>111,349</b>	
Cash				773,189	
<b>Cash at end of year</b>				<b>884,538</b>	

  

Statement of Changes in Equity		Member contributions		Transition		Accumulated		Total equity	
Opening balance as previously reported									
Adjustments				100					
Transition to IFRS for SMEs									
<b>Balance at 1 March 2012</b>				<b>100</b>					
<b>Profit for the year</b>									
<b>Balance at 1 March 2013</b>				<b>100</b>					
<b>Loss for the year</b>									
<b>Balance at 28 February 2014</b>				<b>100</b>					
Notes				12					

  

**Notes to the financial statements for the year ended 31 December 2020**

- General information**  
Cute Candle Company Limited (the "Company") has its registered office and principal business at 64 Street 108, Sangkat Wat Phnom, Phnom Penh, Cambodia. The principal activities are the manufacture and sale of candles.
- Basis of preparation and significant accounting policies**  
These financial statements have been prepared in accordance with the Cambodian Inter-Financial Reporting Standard for Small and Medium-sized Entities ("CIFRS for SMEs") issued by the Accounting and Auditing Regulator of Cambodia and the International Financial Reporting Standard for Small and Medium-Sized Entities ("IFRS for SMEs") issued by the International Accounting Standards Board. Accounting policies follow the requirements of CIFRS for SMEs. Material Company specific accounting policies and policy choices are disclosed in the notes below.  
The date of transition to CIFRS for SMEs and IFRS for SMEs is 1 January 2019. These are general purpose financial statements prepared by the company; therefore, there are no policies or measurements from any previous general purpose financial statements.
- 2.1 Currency**  
These financial statements are presented in US dollars, the functional currency of the Company. Revenue and expenses of the Company are mainly denominated and settled in US dollars. The translation of the US-dollar amounts into Cambodian riel is supplemental information provided in the financial statements to comply with the Cambodian Law on Accounting and Auditing. The translation used for tax reporting purposes, the translation uses the closing rate of 4,045:1 (2019: 4,075:1; 2018: 4,018:1), as announced by the National Bank of Cambodia.
- 3. Revenue**  
Revenue from sales of goods is recognised when the goods are delivered by the Company and ownership of the goods has passed when the customer signs acceptance on the note. Revenue is measured at the fair value of the consideration received or receivable, net of discounts and value added tax collected on behalf of the government of Cambodia.

1. របាយការណ៍ ចំណូលពេញលេញ

2. របាយការណ៍ ស្ថានភាពហិរញ្ញវត្ថុ

3. របាយការណ៍ លំហូរសាច់ប្រាក់

4. របាយការណ៍ បម្រែបម្រួលមូលធន

5. កំណត់សំគាល់

IFRS for SMEs, Section 3.17





## Expense by Nature

### Statement of Comprehensive Income for the year ended 31 December 2021

	Notes	2021 ₹'000	2020 ₹'000
Revenue	5	6,863,545	5,808,653
Other income	6	88,850	25,000
Changes in inventories of finished goods and work in progress		3,310	(1,360)
Raw material and consumables used		(4,786,699)	(4,092,185)
Employee salaries and benefits		(936,142)	(879,900)
Depreciation and amortization expense		(272,060)	(221,247)
Impairment of equipment		(30,000)	-
Other expenses		(249,482)	(145,102)
Finance costs	7	<u>(26,366)</u>	<u>(36,712)</u>
<b>Profit before tax</b>	<b>8</b>	<b>654,956</b>	<b>457,147</b>
Income tax expense	9	<u>(270,250)</u>	<u>(189,559)</u>
<b>Profit for the year</b>		<b>384,706</b>	<b>267,588</b>
Other comprehensive income, net of tax Not reclassified to profit or loss:			
Gain / (Loss) on translation		<u>150,000</u>	<u>110,000</u>
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>		<b><u>534,706</u></b>	<b><u>377,588</u></b>



# Expense by Function

## Statement of Comprehensive Income for the year ended 31 December 2021

	Notes	2021 ₺'000	2020 ₺'000
Revenue	5	6,863,545	5,808,653
Cost of sales		<u>(5,178,530)</u>	<u>(4,422,575)</u>
<b>Gross profit</b>		<b>1,685,015</b>	<b>1,386,078</b>
Distribution costs		(175,550)	(156,800)
Administrative expenses		(810,230)	(660,389)
Finance costs	7	<u>(26,366)</u>	<u>(36,712)</u>
<b>Profit before tax</b>	<b>8</b>	<b>654,956</b>	<b>457,147</b>
Income tax expense	9	<u>(270,250)</u>	<u>(189,559)</u>
<b>Profit for the year</b>		<b>384,706</b>	<b>267,588</b>
Other comprehensive income, net of tax			
Not reclassified to profit or loss:			
Gain / (Loss) on translation		<u>150,000</u>	<u>110,000</u>
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>		<b><u>534,706</u></b>	<b><u>377,588</u></b>



# កំណត់សម្គាល់នៃរបាយការណ៍ហិរញ្ញវត្ថុ

កំណត់សម្គាល់ត្រូវតែបញ្ចូល៖

១. ព័ត៌មានជាមូលដ្ឋានអំពីអង្គភាព
២. សេចក្តីថ្លែងបញ្ជាក់អំពីការអនុលោមតាម IFRS សម្រាប់ SMEs។
៣. សេចក្តីសង្ខេបអំពីគោលនយោបាយគណនេយ្យដែលគួរឱ្យកត់សម្គាល់
  - ៣.១ មូលដ្ឋាននៃការវាស់វែង
  - ៣.២ គោលនយោបាយដែលពាក់ព័ន្ធផ្សេងទៀត
៤. ពិពណ៌នាអំពីការវិនិច្ឆ័យដែលគួរឱ្យកត់សម្គាល់
៥. ព័ត៌មានគាំទ្រដែលពាក់ព័ន្ធសម្រាប់ធាតុនានានៅក្នុងរបាយការណ៍  
តាមលំដាប់លំដោយនៃធាតុទាំងនោះ
៦. ព័ត៌មានណាមួយផ្សេងទៀត ដែលពាក់ព័ន្ធ

កថាខណ្ឌ៨.២, ៨.៤, ៨.៥, ៣.២៣



# ឧទាហរណ៍នៃការលាតត្រដាងអំពីអង្គភាព

## កំណត់សម្គាល់របាយការណ៍ហិរញ្ញវត្ថុ សម្រាប់ដំណាច់ឆ្នាំ ថ្ងៃទី៣១ ខែធ្នូ ឆ្នាំ២០២២

### ១. ព័ត៌មានទូទៅ

ក្រុមហ៊ុន Cute Candle ជាក្រុមហ៊ុនទទួលខុសត្រូវមានកម្រិត ដែលមានការិយាល័យ ចុះបញ្ជី និងទីកន្លែងប្រកបអាជីវកម្ម នៅឆ្នាំ១០៨ សង្កាត់វត្តភ្នំ រាជធានីភ្នំពេញ ព្រះរាជាណាចក្រកម្ពុជា។ សកម្មភាពអាជីវកម្មចម្បង របស់ក្រុមហ៊ុន គឺ ផលិត និងលក់ទៀនគ្រប់ប្រភេទ។



# Example entity disclosure

## Notes to the financial statements

for the year ended 31 December 2020

### 1. General information

Cute Candle Company Limited (the “Company”) has its registered office and principal place of business at 64 Street 108, Sangkat Wat Phnom, Phnom Penh, Cambodia. The principal activities are the manufacture and sale of candles.



# Example statement of compliance

## ២. មូលដ្ឋានក្នុងការរៀបចំរបាយការណ៍ហិរញ្ញវត្ថុ និងគោលការណ៍គណនេយ្យសំខាន់ៗ

របាយការណ៍ហិរញ្ញវត្ថុរបស់ក្រុមហ៊ុនត្រូវបានរៀបចំដោយអនុលោមតាមស្តង់ដាររបាយការណ៍ហិរញ្ញវត្ថុអន្តរជាតិសម្រាប់អង្គភាពពុទ្ធចូច និងមធ្យមនៃកម្ពុជា (ហៅកាត់ថា "CIFRS for SMEs") ដែលចេញផ្សាយដោយនិយ័តករគណនេយ្យនិងសវនកម្ម និងស្តង់ដាររបាយការណ៍ហិរញ្ញវត្ថុអន្តរជាតិសម្រាប់អង្គភាពពុទ្ធចូច និងមធ្យម (ហៅកាត់ថា "IFRS for SMEs") ដែលចេញផ្សាយដោយក្រុមប្រឹក្សាស្តង់ដារគណនេយ្យអន្តរជាតិ។ គោលការណ៍គណនេយ្យត្រូវគោរពតាមតម្រូវការនានារបស់ CIFRS for SMEs និង IFRS for SMEs។ គោលការណ៍គណនេយ្យ និងជម្រើសនៃគោលការណ៍សំខាន់ៗរបស់ក្រុមហ៊ុនត្រូវបានបង្ហាញនៅក្នុងកំណត់សម្គាល់ដូចខាងក្រោម។

## 2. Basis of preparation and significant accounting policies

These financial statements have been prepared in accordance with the Cambodian International Financial Reporting Standard for Small and Medium-sized Entities ("CIFRS for SMEs") issued by the Accounting and Auditing Regulator of Cambodia and the International Financial Reporting Standard for Small and Medium Sized Entities ("IFRS for SMEs") issued by the International Accounting Standards Board. Accounting policies follow the requirements of CIFRS for SMEs and IFRS for SMEs. Material Company specific accounting policies and policy choices are presented in the notes below.

General Statement Regarding Policies



# Combined Disclosure of Policies, Judgements and Additional Information

## 5. Investment property

1. Policy

Investment property is initially recognised at cost and remeasured to fair value at each year end.

2. Other Relevant Info

Investment property is not depreciated. The investment property of the Company comprises a warehouse and the land on which it sits. The investment property is used to generate rental income as described in note 4 above.

3. Required info

The property was valued by an independent valuer holding a license from the Ministry of Economy and Finance. The valuation method is the comparison method, using the recent sales prices of comparable properties. This accuracy of this valuation method is limited by the infrequent sale of similar properties in the area.

4. Key Uncertainty

3. Required info

1 January 2020  
Additions  
Fair Value Gain / (Loss)  
**31 December 2020**

	Land and Building	Supplemental Information Note 2.1 Land and Building
	\$	៛'000
1 January 2020	283,000	1,144,735
Additions	-	-
Fair Value Gain / (Loss)	(10,000)	(40,450)
<b>31 December 2020</b>	<b>273,000</b>	<b>1,104,285</b>



# ការលាតត្រដាងអំពីចំនួនទឹកប្រាក់

(IFRS for SMEs, ផ្នែកទី៣ កថាខណ្ឌ៣.១៥)

អង្គភាពត្រូវបង្ហាញដាក់ដោយឡែកពីគ្នានូវធាតុនានាដែលមានសារជាតិប្រមុខងារមិនដូចគ្នា រៀប  
លែងតែធាតុទាំងនោះ មិនមានភាពជាសារវន្ត។

An entity shall present separately items of a dissimilar nature or function unless  
they are immaterial.





# ជាសារវន្ត

IFRS សម្រាប់ SMEs, ផ្នែកទី៣, កថាខណ្ឌ៣.១៦

ព័ត៌មានមានភាពជាសារវន្ត  
ប្រសិនបើការខកខានមិនបានដាក់បញ្ចូល ឬការថ្លែងខុស  
អាចប៉ះពាល់ការសម្រេចចិត្តផ្នែក សេដ្ឋកិច្ចរបស់អ្នកប្រើប្រាស់។  
អ្នកប្រើប្រាស់សំខាន់ៗរួមមាន៖

- ធនាគារ បច្ចុប្បន្ននិងសក្តានុពល ដែលផ្តល់កម្ចីដល់អាជីវកម្ម
- អ្នកផ្គត់ផ្គង់ឥណទានដល់អាជីវកម្ម បច្ចុប្បន្ននិងសក្តានុពល
- ម្ចាស់ភាគហ៊ុន  
បច្ចុប្បន្ននិងសក្តានុពល ដែលវិនិយោគក្នុងអាជីវកម្ម

ព័ត៌មានអាចមានភាពជាសារវន្ត ដោយសារចំនួនទឹកប្រាក់ សារជាតិ  
ឬដោយសារការផ្សំបញ្ចូលគ្នា ទាំងចំនួនទឹកប្រាក់ ទាំងសារជាតិរបស់វា។



# Material

*IFRS for SMEs, Section 3, Paragraph 3.16*

Information is material if its omission or misstatement could affect an economic decision of a user.

Main users include current and potential:

- Banks giving a loan to the business
- Credit suppliers to the business
- Shareholders investing in the business

Information may be material due to its **amount**, **nature** or a combination of amount and nature.



# ឧទាហរណ៍អំពីកម្រិតចាប់ផ្តើមនៃភាពជាសារវន្ត

## ចំណេញថេរ

ចំនួនទឹកប្រាក់ដែលច្រើនជាង៥%នៃចំណេញមុនគិតពន្ធ៖ ជាសារវន្ត

ចំនួនទឹកប្រាក់ដែលតិចជាង៥%នៃចំណេញមុនគិតពន្ធ៖ មិនជាសារវន្ត

## ចំណេញប្រែប្រួលខ្លាំង

ចំនួនទឹកប្រាក់ដែលច្រើនជាង១%នៃចំណូល៖ ជាសារវន្ត

ចំនួនទឹកប្រាក់ដែលតិចជាង១%នៃចំណូល៖ មិនជាសារវន្ត

## សម្គាល់៖

1. ភាពជាសារវន្ត ក៏អាចផ្អែកលើទ្រព្យសកម្មសរុប មូលធន ចំណេញដុល ចំណេញសុទ្ធ ឬវិធីសាស្ត្រលាយគ្នាដែរ។
2. កម្រិតចាប់ផ្តើមគិតតាមភាគរយរបស់ភាពជាសារវន្ត អាចប្រែប្រួលទៅតាមទំហំ និងសារជាតិរបស់អង្គភាព។



# Example Materiality Thresholds

## Stable Profits

Amounts more than 5% of profit before tax: Material

Amounts less than 5% of profit before tax: Not material

## Volatile Profits

Amounts more than 1% of revenue: Material

Amounts less than 1% of revenue: Not material

## Note:

- 1. Materiality can also be based on total assets, equity, gross profit, net profit, or blended methods.***
- 2. Materiality percent thresholds can change depending on the entity's size and nature.***

សូមអរគុណ