

# Technical update

July 2025

## Notification on the Cyber-Attack Preventative Measures

*(ACAR Notification, Dated 3 July 2025)*

The Accounting and Auditing Regulator (ACAR) has issued a notification on cyber-attack preventative measures as of July 3, 2025. This action is in response to recent cyber-attacks targeting websites and online platforms in Cambodia.

To safeguard the E-filing system and the Digital Financial Reporting Platform (DFR), ACAR has introduced preventative procedures to enhance security for user accounts and the platform, including the implementation of Two-Factor Authentication. The preventative measures are as follows:

- Change the passwords for the E-filing system and DFR accounts to more secure combinations, including numbers, letters, and symbols, by July 10, 2025.
- Carefully verify the ACAR URL (<https://www.acar.gov.kh/>) before clicking and avoid clicking on any unfamiliar messages or links.

If enterprises or entities need to change or have forgotten their user email addresses for logging into the E-filing system, they can submit a request to ACAR for assistance in enabling the Two-Factor Authentication function.

### Our comments

This is a critical issue that requires immediate and careful attention. Failure to address these security measures could expose enterprises and entities to risks such as hacking, loss of financial information, and non-compliance due to inaccessibility to the E-filing system.

As dedicated accounting advisors, we welcome the opportunity to discuss these concerns and assist you in contacting ACAR to regain account access, as well as change your username and password if you are unable to access the system or platform.

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