



**KINGDOM OF CAMBODIA**  
**Nation- Religion- King**

# **Economic Census of Cambodia 2011**

## **Analysis of the Census Results** **Report No.3** **Comparative Analysis by Scale**



**National Institute of Statistics, Ministry of Planning**  
**Phnom Penh, Cambodia**

**Supported by:**  
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## FOREWORD

It is our great pleasure to officially release the analysis of the census results of the 2011 Economic Census of Cambodia (EC2011) which was conducted from 1 to 31 March 2011 with 1 March 2011 as the reference date, covering the entire territory of the Kingdom of Cambodia. Historically, it was the first Economic Census in Cambodia as a complete count of all establishments.

Under the legal basis of the Statistics Law, the EC2011 aims at compiling basic statistics on establishments and enterprises in the whole Cambodia's territory. The analysis of the census results provide information on the current situation of establishments in Cambodia and serve for various users such as policy makers, government officials at both national and local levels, international organizations, NGOs, private sectors, researchers, and development partners. The analysis of the census results will contribute to achieving the socio-economic development goals of the Royal Government in supporting evidence-based planning. I am sure that the public will be very much benefitted to use the EC2011 results to the full extent possible.

We express our deep sense of gratitude to the Royal Government of Cambodia led by **Samdech Akka Moha Sena Padei Techo HUN SEN**, Prime Minister of the Kingdom of Cambodia for his constant support to the statistical activities, especially to the EC2011 which enabled very successful completion of the census. Our thanks are due to the Ministry of Planning (MOP), the National Institute of Statistics (NIS) and line ministries such as the Ministry of Economy and Finance, the Ministry of Industry, Mines and Energy, the Ministry of Commerce, the Ministry of Interior and other relevant government ministries and institutions which facilitated our activities and led to the success of the EC2011.

I gratefully acknowledge funding and technical assistance provided by the Government of Japan and Japan International Cooperation Agency (JICA). Our deep thanks are due to Mr. Fumihiko Nishi, Chief Adviser of the JICA Project on Improving Official Statistics in Cambodia, Mr. Akihiko Itoh, and other JICA experts of this project, who made all the best efforts in the complete success of the implementation of the EC2011.

We thank Governors of Phnom Penh Capital, provinces, and chiefs of districts as well as Chiefs of commune and village, who provided administrative facilitation for the implementation of the EC2011.

The EC2011 was one of the greatest statistical exercises, and its successful completion was possible with the total help and cooperation received from one and all. The major share of the credit for the success of the EC2011 should go to the entrepreneurs of small, medium and large enterprises who paid busy and valuable time of their daily business to provide information to the EC2011 Forms.

Deep thanks are also given to enumerators, supervisors, and the staff of the NIS and the MOP who were devoted, hard work, and loyal. H.E. San Sy Than, Director General of the NIS ably led the EC2011 operations, being assisted by Mr. Khin Sovorlak, Deputy Director General, personnel associated with this report by Mr. Mich Kanthul, Director Department, Mr. Sam Sok Sotheavuth, Deputy Director, Mr. Teav Rongsa, Deputy Director, Mr. Hisatsugu Furukawa, Senior Consultant of Japan Economic Research Institute Inc. and other NIS staff.

This report on the organization and administration on the 2011 Economic Census keeps a comprehensive set of records and documents compiled for various procedures, and lessons learned, from the planning stage to the data processing stage of EC2011.

It is hoped that this report will be utilized as a useful reference document when understanding the results of the 2011 Economic Census and undertaking future economic censuses and surveys.

Ministry of Planning  
Phnom Penh  
February 2013

**CHHAY THAN**  
Senior Minister  
Minister of Planning



## **Composition of the National Census Committee for the 2011 Economic Census of Cambodia (NCC)**

|                                                                                          |                            |
|------------------------------------------------------------------------------------------|----------------------------|
| 1. Minister of Planning                                                                  | Chairman                   |
| 2. Secretary of State, Ministry of Economy and Finance                                   | Vice chairman              |
| 3. Secretary of State, Ministry of Interior                                              | Vice chairman              |
| 4. Secretary of State, Ministry of Planning                                              | Permanent<br>vice chairman |
| 5. Secretary of State, Council of Ministers                                              | Member                     |
| 6. Secretary of State, Ministry of Industry, Mines and Energy                            | Member                     |
| 7. Secretary of State, Ministry of Commerce                                              | Member                     |
| 8. Secretary of State, Ministry of Education, Youth and Sports                           | Member                     |
| 9. Secretary of State, Ministry of Health                                                | Member                     |
| 10. Secretary of State, Ministry of Labor and Vocational Training                        | Member                     |
| 11. Secretary of State, Ministry of Land Management, Urbanization<br>and Construction    | Member                     |
| 12. Secretary of State, Ministry of Post and Telecommunication                           | Member                     |
| 13. Secretary of State, Ministry of Information                                          | Member                     |
| 14. Secretary of State, Ministry of Public Works and Transports                          | Member                     |
| 15. Secretary of State, Ministry of Tourism                                              | Member                     |
| 16. Secretary of State, Ministry of Social Affairs, Veterans<br>and Youth Rehabilitation | Member                     |
| 17. Secretary of State, Ministry of Culture and Fine Arts                                | Member                     |
| 18. Secretary of State, Ministry of Women's Affairs                                      | Member                     |
| 19. Secretary of State, Secretariat of Civil Aviation                                    | Member                     |
| 20. Secretary General, Council for Development of Cambodia                               | Member                     |
| 21. Vice Governor, National Bank of Cambodia                                             | Member                     |
| 22. Director General, National Institute of Statistics,<br>Ministry of Planning          | Secretary                  |

## **Composition of the Census Technical Committee for the 2011 Economic Census of Cambodia (CTC)**

|                                                                                     |               |
|-------------------------------------------------------------------------------------|---------------|
| 1. Secretary of State, Ministry of Planning                                         | Chairman      |
| 2. Under Secretary of State, Ministry of Planning                                   | Vice chairman |
| 3. Director General, NIS, Ministry of Planning Permanent                            | Member        |
| 4. Chief of Cabinet, Ministry of Planning                                           | Member        |
| 5. Deputy Director General, Taxation Department,<br>Ministry of Economy and Finance | Member        |
| 6. Director of Department, Ministry of Industry, Mines and Energy                   | Member        |
| 7. Director of Department, Ministry of Commerce                                     | Member        |
| 8. Deputy Director General, Ministry of Tourism                                     | Member        |
| 9. Director of Department, Cambodia Development Council                             | Member        |
| 10. Deputy Director General, NIS, Ministry of Planning                              | Member        |
| 11. Director, Economic Statistics Department, NIS                                   | Secretary     |

## **Composition of the Provincial Census Committee for the 2011 Economic Census of Cambodia (PCC)**

|                                                                                                                        |               |
|------------------------------------------------------------------------------------------------------------------------|---------------|
| 1. Governor of Capital/Province                                                                                        | Chairman      |
| 2. Deputy Governor of Capital/Province                                                                                 | Vice-Chairman |
| 3. Director of Planning Office of Capital/Province Permanent                                                           | Member        |
| 4. Director of Economy and Finance Office of Capital/Province                                                          | Member        |
| 5. Police Commissioner of Capital/Province                                                                             | Member        |
| 6. Director of Industry, Mines and Energy Office of Capital/Province                                                   | Member        |
| 7. Director of Tourism Office of Capital/Province                                                                      | Member        |
| 8. Director of Commerce Office of Capital/Province                                                                     | Member        |
| 9. Director of Tax Office of Province                                                                                  | Member        |
| 10. Chief Cabinet of Capital/Provincial Hall                                                                           | Member        |
| 11. One Representative from NIS                                                                                        | Member        |
| 12. Deputy Director of Capital/Provincial Planning Office,<br>responsible for Statistics or Bureau Chief of Statistics | Secretary     |

## **Composition of the National Steering Committee for Census Information and Education Campaign (NSC)**

|                                                                                     |                     |
|-------------------------------------------------------------------------------------|---------------------|
| 1. Secretary of State, Ministry of Planning                                         | Chairman            |
| 2. Secretary of State, Ministry of Information                                      | Vice Chairman       |
| 3. Director General, TVK                                                            | Vice Chairman       |
| 4. Director General, National Radio                                                 | Vice Chairman       |
| 5. Director General, Cambodian Press Agency                                         | Vice Chairman       |
| 6. Director General, NIS, MoP                                                       | Permanent<br>Member |
| 7. Representative, Ministry of Interior                                             | Member              |
| 8. Representative, Ministry of Economy and Finance                                  | Member              |
| 9. Representative, Ministry of Commerce                                             | Member              |
| 10. Representative, Ministry of Industry, Mines, and Energy                         | Member              |
| 11. Representative, Ministry of Tourism                                             | Member              |
| 12. Representative, Ministry of Education, Youth and Sports                         | Member              |
| 13. Representative, Ministry of Labor and Vocational Training                       | Member              |
| 14. Representative, Ministry of Social Affairs, Veteran and<br>Youth Rehabilitation | Member              |
| 15. Representative of Ministry of Religions and Culture                             | Member              |
| 16. Representative of Ministry of Culture and Fine Arts                             | Member              |
| 17. Deputy Director General, NIS, MOP Secretary                                     |                     |



## Index Map : Provinces in Cambodia



### Legend

- National Boundary
- Provincial / Municipal Boundary
- Coast Line
- Water Area
- 00 Provincial / Municipal Code

\* Codes and boundaries are as of 18 May 2011.



## Figures at a Glance

|                                                                   |         |
|-------------------------------------------------------------------|---------|
| Number of Establishments by Scale: Total number of establishments | 505,134 |
| Large                                                             | 781     |
| M & S                                                             | 10,809  |
| Micro                                                             | 493,544 |

|                                                     |        |
|-----------------------------------------------------|--------|
| Number of Establishments Registered by Scale: Total | 39,212 |
| Large                                               | 744    |
| M & S                                               | 7,688  |
| Micro                                               | 30,780 |

|                                                        |       |
|--------------------------------------------------------|-------|
| Number of Establishments by Year of Starting Business: |       |
| During 2000-2004                                       | 16.8% |
| During 2005-2010                                       | 58.3% |

Number of Establishments by Business Hour and by Scale (share %):

|                    | Total | Large | M&S  | Micro |
|--------------------|-------|-------|------|-------|
| Less than 9 hours  | 15.9  | 2.2   | 9.5  | 16.1  |
| 9-12 hours         | 65.5  | 75.9  | 69.2 | 65.4  |
| More than 13 hours | 18.6  | 21.9  | 21.3 | 18.5  |

Number of Establishments by Province and by Scale: Top 3 provinces (share %)

|              | Total | Large | M&S  | Micro |
|--------------|-------|-------|------|-------|
| Phnom Penh   | 19.0  | 59.8  | 35.1 | 18.6  |
| Kampong Cham | 11.1  | 4.4   | 8.0  | 11.2  |
| Kandal       | 8.0   | 9.0   | 7.1  | 8.0   |

|                                           |           |
|-------------------------------------------|-----------|
| Number of Persons Engaged by Scale: Total | 1,673,390 |
| Large                                     | 451,739   |
| M & S                                     | 245,671   |
| Micro                                     | 975,980   |

Number of Persons Engaged by Nationality of Owner and by Scale:

|           |         |         |         |
|-----------|---------|---------|---------|
| Cambodian | Large   | M&S     | Micro   |
| 1,381,254 | 193,295 | 224,792 | 963,167 |
| Foreigner | Large   | M&S     | Micro   |
| 292,136   | 258,444 | 20,879  | 12,813  |

|                                                             |       |
|-------------------------------------------------------------|-------|
| Average Number of Persons Engaged per Establishments: Total | 3.3   |
| Large                                                       | 578.4 |
| M & S                                                       | 22.7  |
| Micro                                                       | 2.0   |

|                                                 |     |
|-------------------------------------------------|-----|
| Number of Entities that keep B/S and I/S: Total | 920 |
| Large                                           | 316 |
| M & S                                           | 431 |
| Micro                                           | 173 |

|                                                 |           |
|-------------------------------------------------|-----------|
| Annual Sales per Entities by Scale (USD): Total | 25,548    |
| Large                                           | 8,786,657 |
| M & S                                           | 180,596   |
| Micro                                           | 11,884    |

|                                                  |         |
|--------------------------------------------------|---------|
| Annual Profit per Entities by Scale (USD): Total | 3,424   |
| Large                                            | 351,600 |
| M & S                                            | 25,083  |
| Micro                                            | 2,599   |

Profit Rate of Enterprises by Scale (%):

|                                 |       |       |      |       |
|---------------------------------|-------|-------|------|-------|
|                                 | Total | Large | M&S  | Micro |
| Operating profit to sales ratio | 26.6  | 26.7  | 26.7 | 7.6   |
| Profit after tax to sales ratio | 1.6   | 0.6   | 8.8  | -19.6 |

Salaries and Wages of Enterprises by Scale (USD):

|                    |         |           |        |        |
|--------------------|---------|-----------|--------|--------|
|                    | Total   | Large     | M&S    | Micro  |
| Per enterprises    | 381,435 | 1,112,800 | 85,138 | 10,751 |
| Per person engaged | 1,356   | 1,289     | 2,420  | 1,701  |



# **Outline of the 2011 Economic Census of Cambodia**

## **1. Purpose of the Census**

The Census aimed:

- a) to provide the fundamental statistics on the current status of the business activities of the establishments and enterprises including the financial aspects, which central and local governments require for profiling the nation, policy-making, calculating national accounts etc., and which academic researchers and other users need for their own study,
- b) to provide the directories of establishments and enterprises as the master sampling frame of various sample surveys on businesses.

## **2. Reference date of the Census**

The Census was taken as of 1<sup>st</sup> March 2011.

## **3. Period of the Census enumeration**

The census enumeration was conducted within one month period from 1<sup>st</sup> March to 31 March 2011.

## **4. Legal basis of the Census**

The Census was taken on the basis of the following legislation:

- a) Statistics Law, Article 6 and 7
- b) Sub-Decree on 2011 Establishment Census of the Kingdom of Cambodia

## **5. Coverage of the Census**

The Census covered all establishments which existed at the reference date in the territory of the Kingdom of Cambodia.

The following establishments, however, were excluded:

- a) Establishments classified into “Section A, Agriculture, forestry and fishing” specified in the United Nations International Standard Industrial Classification of Economic Activities, Revision 4 (hereinafter, quoted as the ISIC);
- b) Establishments classified into “Section O, Public administration and defense; compulsory social security” specified in the ISIC;
- c) Establishments classified into “Section T, Activities of households as employers; undifferentiated goods-and services-producing activities of households for own use” specified in the ISIC;
- d) Establishments classified into “Section U, Activities of extraterritorial organizations and bodies” specified in the ISIC.

## **6. Enumeration unit**

The establishment as an enumeration unit for the Census is defined as follows, according to UN definition:

The establishment can be defined as an economic unit that engages, under a single ownership or control - that is, under a single legal entity - in one, or predominantly one, kind of economic activity at a single physical location – for example, a mine, factory or workshop.

## **7. Organization**

### **1) Chain of Command**

[Administrative line]

Director General of the National Institute of Statistics, the Ministry of Planning (Director General of GECC) → Senior Census Officer → Provincial Director (Provincial Census Officer) → District Chief (District Census Officer) → Commune Chief (Commune Census Officer)

[Census Line]

Director General of the National Institute of Statistics, the Ministry of Planning (Director General of GECC) → Senior Census Officers (6 persons) → Regional Officers (24 persons) → Assistant Regional Officers (84 persons) → Supervisors (484 persons) → Enumerators (4,030 persons)

### **2) ROs and AROs**

RO (Regional Officer) and ARO (Assistant Regional Officer), which were appointed from among the staff of the NIS, were allocated to each province.

### **3) Main Duties of ROs and AROs**

- a) coordinating Census work with NIS and Provincial government;
- b) ensuring exact implementation of training sessions held in every stage;
- c) guiding or assisting Provincial Directors, District and Commune Census Officers regarding implementation of the Census.

## **8. Method of the Census enumeration**

- 1) The Census enumeration was carried out through a method in which an enumerator visited each establishment within a certain enumeration area, interviewed the owner or manager of the establishment or his/her substitute who was entitled to represent the establishment, and filled in the Census Form.
- 2) In addition to this, a self-enumeration method was applied to the establishment, which requested to fill in the form by themselves.
- 3) In case that the enumeration did not finish due to reasons of establishments until 20<sup>th</sup> March 2011, “Special Survey Team” carried out the enumeration.

## **9. Enumerator**

4,030 enumerators were employed temporarily for the Census. Each enumerator was assigned to one or two more villages, or one enumeration area which had been demarcated to accomplish their duties which were described in Enumerator's Manual.

## **10. Supervisor**

484 supervisors were employed temporarily for the Census. Each supervisor was assigned several enumerators to accomplish their duties which were described in Supervisor's Manual.

## **11. Training of local staff, supervisors and enumerators**

- 1) The training of provincial staff was done twice in the NIS: the first one was for two days on 14 and 15 December 2010; the second one was for five days from 17 to 21 January 2011.
- 2) The training of district and commune chiefs was done for a half day on 18 or 25 February 2011 in each province.
- 3) The training of supervisors and enumerators was done for five days between 14 and 25 February 2011 in each province.
- 4) Core Staff of NIS and the trainers of trainees (hereinafter, it refer to as TOT), which were assigned from among the staff of NIS were charged with the training of the above-mentioned seminars.
- 5) TOTs carried out the duties as ROs and AROs at the stage of the Census-conducting.

## **12. Submission of documents to the superior organizations**

- 1) The enumerators submitted the documents including the Census Forms which were scrutinized completely to their supervisors by 1<sup>st</sup> April 2011.
- 2) Finally, the Provincial Census Officers submitted the documents to NIS Census officer by the prescribed date of April 2011 after checking them.

## **13. Topics Studied**

- 1) Name of establishment, Address of establishment and Telephone number of establishment, Contact person
- 2) Sex of representative of establishment and Nationality of owner of establishment
- 3) Registration at Ministry of Commerce or Provincial Department of Commerce
- 4) Names of ministries or agencies which have issued a license or an approval for operating the businesses
- 5) Ownership of establishment (Legal status)
- 6) Single unit, head or branch office

- 7) Tenure, Kind and Area of business place
- 8) Business hours
- 9) Year of starting the business
- 10) Number of persons engaged by sex, employment status and nationality during one week before 1<sup>st</sup> March 2011
- 11) Kind of main business activities (Industrial classification)

*[Topics 12) to 14) relate with the following establishments only.]*

Response of the topic 6) is Head office.

- 12) Number of branch offices
- 13) Total number of entire regular employees at the end of December 2010
- 14) Kind of main and second main business activities as the entire enterprise

*[Topics 15) to 21) relate with the following establishments only.]*

Response of the topic 6) is Single unit or Head office.

- 15) Does this establishment or this enterprise keep Balance Sheet or Income Statement?  
*[In the following case: Establishments whose response to the topic 15) is “No”]*
- 16) Total amount of sales, operating expenses, and employee’s salaries and wages per day or per month, and number of working days in February 2011 or past recent month  
*[In the following case: Establishments whose response to the topic 15) is “Yes”]*
- 17) Total amount of assets at the end of December 2010
- 18) Total amount of equity held at the end of December 2010
- 19) Total amount of non-current liabilities at the end of December 2010
- 20) Total amount of current liabilities at the end of December 2010
- 21) Total amount of revenues and expenses during 2010, under “Accrual basis accounting” which records revenues and related expenses during 2010.

#### **14. Tabulation and Data Processing**

##### 1) Preliminary Results

The data of the Establishment Lists and Summary Sheets were checked and tapped in the computer in NIS, and were tabulated as the Preliminary Results.

##### 2) Final Results

- a) Manual editing and coding work was done at NIS by province one after the other immediately after NIS received the Census Forms and related documents and kept them systematically in the storage in NIS building.
- b) Data entry was done manually at NIS by province one after the other followed by computer editing, and clean data were produced.

##### 3) Analysis of the Results

The results were analyzed from various viewpoints.

##### 4) Census Atlas

Statistical maps for the whole country and for each province were drawn.

#### 5) Directory of Establishments

An ACCESS database containing establishments, entities, administrative area codes, etc. was constructed as the sampling frame for various economic sample surveys, and for other various uses.

### **15. Dissemination**

The results of the Census were released through various media such as publications, CD, Internet on the following schedule.

- 1) Preliminary results were released on 8 August 2011
- 2) Final Results were released in March 2012
- 3) National and Provincial Profiles will be released in March 2013
- 4) Results of analysis will be released in March 2013
- 5) Census Atlas was published in November 2012
- 6) Use of Directory of Establishments will be released in March 2013.

### **16. Statistical Tables Produced**

The following statistics were produced by national, province, district, commune and village:

- 1) Distributional statistics cross-tabulated for various topics
- 2) Average number of persons engaged per establishment, average amount of sales, expenses etc. per entity or enterprise classified for selected topics.

### **17. Safekeeping of the Census Forms and Other Related Documents**

The Census Forms and other related documents were kept in an appropriate way at every stage of enumerators, supervisors, local government offices and NIS so that the Statistics Law, Article 22 may not be violated.

### **18. Mapping**

Village Boundary Maps were drawn on the basis of Village Maps of 2008 Population Census in order to instruct enumeration areas to enumerators. Villages with a large number of establishments were divided into Enumeration Areas. The Enumeration Area Maps were drawn in order to instruct enumeration area to enumerators.

### **19. Pretest and Pilot Surveys**

#### **1) Pretest**

- a) A pretest was carried out in around 15 Villages in Phnom Penh City as of 15 December

2009 for two weeks.

- b) The pretest aimed to test form-designing, enumeration methods, instructions to be included in the enumerators' manual and so on, and the results were utilized for making appropriate plans for the 2011 Economic Census.

## **2) Pilot Survey**

- a) A survey was carried out as of 1<sup>st</sup> March 2010 (one year before the Census date) during one month of March 2010 in around 200 Villages/Enumeration Areas selected based on sampling theory from among all provinces.
- b) In addition to this, all large-scaled establishments with 100 persons engaged and more were enumerated.
- c) The Pilot Survey aimed:
  - (a) to test the final draft of the Census Form and other documents;
  - (b) to test work procedures of every stage of enumerators, supervisors, local government offices and NIS;
  - (c) to test tabulation methods to be adopted, and
  - (d) to gain statistical data on large-scaled enterprises and others.
- d) The results were released in October 2010.

## **20. Post-census stage Work**

- 1) A Post Enumeration Survey was carried out in July 2011 in 60 Villages/Enumeration Areas based on sampling theory in order to analyze coverage errors and content errors of the Census.
- 2) The Cambodia Inter-censal Economic Survey (CIES) is planned to be carried out in March 2014 on the basis of the Directory of Establishments constructed from the Census data in order to provide updated statistics on economic activities of establishments and enterprises of the country, and to maintain capability of conducting economic censuses and surveys.

## **Explanation of Terms**

*Numbers in parentheses are those of related questions in the Census Form.*

### **Establishment**

An establishment refers to a unit of the place where economic activities are performed and fulfill the following conditions in principle:

- (1) An establishment is a unit of place which occupies a certain space (1 plot) and in which economic activities are performed under a single management.
- (2) An establishment has (a) person(s) engaged and equipment, and produces and/or sells goods, or provides services on a continuous basis.

### **Entity**

An entity is a generic name to express a single unit establishment (**Single unit Entity**) or a group of establishments which consists of a head office in Cambodia and its branch offices within or outside Cambodia (**Multi-unit Entity**).

### **Enterprise**

An enterprise is a single unit establishment or a group of establishments whose Ownership of Establishment (Legal Status; Q5) is one of the following categories:

3. General Partnership, 4. Limited Partnership, 5. Private Limited Company, 6. Public Limited Company or 7. Subsidiary of a Foreign Company.

**Single unit Enterprise** and **Multi-unit Enterprise** are defined in a similar way as for the entity.

### **Sex of Representative of Establishment (Q3-1)**

A person who actually manages its activities; not always its owner.

### **Nationality of Owner of Establishment (Q3-2)**

The owner of an establishment is a person who owns it.

In case of joint ownership, the nationality of the largest shareholder prevails; in case of equal shares between a Cambodian and a foreigner, the nationality is set to be Cambodian.

### **Whether Registered or not at Ministry of Commerce or Provincial Department of Commerce**

**(Q4-1):** Self-explanatory; based on the Law on Commercial Rules and Register.

### **Ministries or Agencies regarding Official License or Approval for the Business Operation of this Establishment (Q4-2):** Self-explanatory

### **Ownership of Establishment (Legal Status; Q5)**

#### **1. Individual proprietor (with no registration)**

This refers to individual proprietors other than “Sole proprietor” shown below.

#### **2. Sole Proprietor (with registration)**

This refers to an individual proprietor who has been registered at the Ministry of Commerce or Provincial Departments of Commerce in accordance with the Law on Taxation (or the Law on Commercial Rules and Register).

### **3. General Partnership**

This refers to an economic organization which is operated under a contract between two or more persons to combine their property, knowledge or activities in common to carry on business with a view to pursue profits as prescribed in Article 8 of the Law on Commercial Enterprise.

### **4. Limited Partnership**

This refers to an economic organization which is operated under a contract between one or more general partners who are authorized to administer and bind the partnership, as well as one or more limited partners who are bound to contribute capital to the partnership as prescribed in Article 64 of the Law on Commercial Enterprise.

### **5. Private Limited Company**

This is a form of a limited company that meets basically the following requirements as prescribed in Article 85 of the Law on Commercial Enterprise:

- a. The company has 2 to 30 shareholders. However, one person may form a company called a single member private limited company.
- b. The company may not offer its shares or other securities to the public generally, but may offer them to shareholders, family members and managers.

### **6. Public Limited Company**

This is a form of a limited company that is authorized to issue securities to the public by the Law on Commercial Enterprise as prescribed in Article 87.

### **7. Subsidiary of a Foreign Company**

- a. This is a company that is incorporated by a foreign company in the Kingdom of Cambodia with at least fifty-one (51) percent of its capital held by the foreign company.
- b. In addition, a subsidiary of a foreign company may be incorporated in the form of partnership or limited company.
- c. A subsidiary has a legal personality separate from its principal from the date of registration pursuant to the law on Commercial rules and Register.
- d. A subsidiary may regularly carry on business in the same way as local companies except for any acts that are prohibited for natural or legal foreign persons.
- e. These are prescribed in Articles 283 and 286 of the Law on Commercial Enterprise.

### **8. Branch of a Foreign Company**

- a. This is a branch office of a foreign company. The name should consist of the name of the company and "Branch".
- b. The branch may perform not only the following activities but also regularly buy, sell or provide goods and services and engage in manufacturing, processing and construction in the same way as local companies except for those prohibited for natural or legal foreign persons as prescribed in Articles 278 and 282 of the Law on Commercial Enterprise.
  - a) Contact customers for the purpose of introducing customers to its principals;
  - b) Research



commercial information and provide the information to its principal office; c) Conduct market research; d) Market goods at trade fairs, and exhibit samples and goods in its office or at trade fairs, etc.; e) Purchase and keep a quantity of goods for the purpose of trade fairs; f) Rent an office and employ local staff; g) Enter into contracts with local customers on behalf of its principal.

#### **9. Commercial Representative Office of a Foreign Company**

- a. This category includes “Commercial relations offices” of foreign companies.
- b. The name should consist of the name of the foreign company and such a term as "Commercial Representative Office” or “Commercial Relations Office”.
- c. This office performs the following activities in the Kingdom of Cambodia, but may not regularly buy, sell or provide goods or services, or engage in manufacturing, processing or construction as prescribed Articles 274 and 277 of the Law on Commercial Enterprise:
  - a) Contact customers for the purpose of introducing customers to its principal; b) Research commercial information and provide the information to its principal office; c) Conduct market research; d) Market goods at trade fairs, and exhibit samples and goods in its office or at trade fairs, etc.; e) Purchase and keep a quantity of goods for the purpose of trade fairs; f) Rent an office and employ local staff; g) Enter into contracts with local customers on behalf of its principal.

#### **10. Cooperative**

This is a non-profit making business organization owned and operated by a group of individuals for their mutual benefit. It may also be defined as a business owned and controlled equally by the people who use its services or who work for it.

#### **11. State-owned Organization**

- (1) Public corporation owned and operated by the central government including financial institutions like the National Bank of Cambodia and all other State-controlled institutions such as CAMINTEL, Cambodian Pharmaceutical Company, Electricite du Cambodge, State rubber plantations, State construction enterprises, State fishery enterprises, State printing house, State utilities, State courier and mail enterprises, national hospitals, national schools, etc.
- (2) Such organizations as autonomy-owned organizations or local government-owned organizations whose fund is shared by the state are included in this category.
- (3) Public corporations such as provincial hospitals, district schools and so on which are owned and operated by local governments.

#### **12. NGO (Non-governmental Organization)**

This is a non-profit making business organization other than “10. Cooperative”, “11. State-owned organizations”.

This category includes all Cambodian and foreign NGOs providing goods and services free or at a nominal fee that are not controlled and financed by the government. Also included are

trade unions, professional associations, political parties, charities, pagodas and other religious institutions, and aid organizations financed by voluntary transfer.

### **13. Others**

#### **Whether Single unit, Head or Branch office (Q6)**

##### **1. Single unit**

This refers to a single establishment which has no head office or branch office under the same management in different places.

##### **2. Head office**

This refers to an establishment which controls all branch offices under the same management in other places.

##### **3. Branch office**

This refers to an establishment under supervision of the head office located in a different place.

#### **Tenure of Business Place (Q7-1)**

In accordance with the situation in which the establishment owns, rents or uses the business place with approval from an authority or another organization etc.

#### **Kind of Business Place (Q7-2)**

##### **1. Street business**

An establishment such as a stall, a booth etc. that runs at a fixed location on the sidewalk or the roadside, or around but outside a market.

##### **2. Home business**

An establishment that runs in a part of the residence where the owner resides actually.

##### **3. Business in apartment building**

An establishment that runs in a part of an apartment building, but the business place and the owner's residence are separate.

##### **4. Business in traditional market**

An establishment that runs in a corner or a block inside a so-called market, regardless of having an approval or a license from the superintendent of the market.

##### **5. Business in modern shopping mall**

A business that runs in a shopping mall of high-rise building where a number of establishments are operating

##### **6. Business that is occupying exclusively one block or one building**

A factory, a bank, a hospital, a school, a pagoda etc. occupying a block or a building.

##### **7. Others**

Shops, restaurants, massage rooms etc. under separate management in a premise or building of a hotel, factory or university etc.

#### **Area of Business Place (Q7-3): Self-explanatory**

## **Business Hours (Q8-1, 2)**

This refers to the time when the business is opened and closed daily.

### **Type of Business Hours**

1. Morning operation from 0am to 12am:

Is opened and closed between 0am to 12am; no matter how short the duration is

2. Afternoon operation from 0pm to 6pm:

Is opened and closed between 0pm to 6pm; no matter how short the duration is

3. Full day operation from 2am to 12pm: Is opened between 2am and noon, and closed between noon and 12pm; should be 8 hours or longer

4. Evening operation from 2pm to 12pm: Is opened between 2pm and 12pm, and closed between 6pm and 12pm; no matter how short the duration is

5. Night operation from 3pm to 3am: Is opened between 3pm and 12pm and closed between 0am and 3am; no matter how short the duration is

6. 24-hour operation: Is open 24 hours; never closed

7. Others

## **Year of Starting the Business (Q-9): Self-explanatory**

## **Number of Persons Engaged (Q10)**

Number of persons engaged in the establishment during one week before 1st March 2012. If the number changes daily, the average was taken.

Included are all the persons who are hired by this establishment and earn salaries or wages even if dispatched to other establishments.

Excluded are those persons who are dispatched from other establishments to work in this establishment. In case of a head office, persons engaged in branch offices are excluded.

Individual proprietors or sole proprietors themselves are counted as persons engaged, but chairmen or executives who are in a position of employing the workers are excluded.

### **(1) Self-employed Proprietors (Individual Proprietors) or Sole Proprietors (Q10-A1)**

The individual proprietor or sole proprietor, and the chief or director etc. who actually manages and owns the establishment concerned.

### **(2) Unpaid Family Workers (Q10-A2)**

This refers to a person who is a family member of the owner and helps the business of the establishment under no payment contract.

### **(3) Regular Employees (Q10-A3)**

This refers to those who are employed on a continuous basis with more than one month period.

### **(4) Other Employees than Regular Employees (Q10-A4) : Self-explanatory**

### **(5) Voluntarily-engaged Persons (Q10-B)**

This refers to persons engaged voluntarily in the establishment without any employment contract, and without any reward for work such as wage or salary. They include monks, clergymen, nuns, sisters and so on. They may receive a reward or a gratuity.

**Number of Entire Persons Engaged:** (Q10-A1+Q10-A2+Q10-A4) in the head office plus Q13 which is the number of the entire regular employees.

**Number of Entire Employees:** Q10-A4 in the head office plus Q13 which is the number of the entire regular employees.

**Kind of Main Business Activities (Q11)**

In case of plural activities, it is the main activity in terms of value added or manpower inputted.

In case of Head office, activities of its branch offices are not taken into account.

**Number of Branch Offices (Q12)**

Total number of branch offices that the head office supervises.

Warehouses or dormitories where the employees of the entity are stationed are included.

**Number of Entire Regular Employees (Q13)**

Total number of regular employees who are engaged both in the head office and in the branch office(s) at the end of December of 2010.

**Kind of Main Business Activities of the Entire Entity (Q14-1)**

In case of plural activities, it is the main activity in terms of value added or manpower inputted.

**Kind of Second Main Business Activities of the Entire Entity (Q14-2)**

The second main activity is determined in terms of the second largest value added or the second largest manpower inputted.

**Whether or not Keeping Balance Sheet or Income Statement (Q15):** Self-Explanatory

The information is obtained from single unit establishments (single unit entities) and head offices of multi-unit entities.

**Number of Working Days in February 2011 (Q16-3)**

Number of days the establishment opens for its business in February 2011.

The information is obtained from entities not having Balance Sheet or Income Statement.

**Annual Sales, Expenses, and Profit and Loss (Q16 and 21)**

The information is obtained from single unit establishments (single unit entities) and head offices of multi-unit entities.

**Annual Sales (Q16 and 21)**

(1) For entities having Balance Sheet or Income Statement:

The amount is for 2010, and is the sum of operating revenues (Q21-1) and other revenues (Q21-3) in the Census Form.

(2) For entities not having Balance Sheet or Income Statement:

The amount is estimated from a daily or monthly figure in February 2011, that is, the month preceding the Census month immediately, or the most recent month. The estimation method is multiplying the daily figure by 365 days or the monthly figure by 12 months, depending on the

response to the Census Form. The daily figure is the response answered as “per day” in Q16-1 (sales), while the monthly figure is the one answered as “per month”.

#### **Annual Expenses (Q16 and 21)**

(1) For entities having Balance Sheet or Income Statement:

The amount is for 2010, and is the sum of operating costs (Q21-2), operating expenses (Q21-4), interest expenses paid to residents (Q21-5), interest expenses paid to non-residents (Q21-6), and profit tax (Q21-7) in the Census Form.

(2) For entities not having Balance Sheet or Income Statement:

The amount is estimated from a daily or monthly figure in February 2011, that is, the month preceding the Census month immediately, or the most recent month. The estimation method is multiplying the daily figure by 365 days or the monthly figure by 12 months depending on the response to the Census Form. The daily figure is the response answered as “per day” in Q16-2 (expenses), while the monthly figure is the one answered as “per month”.

#### **Annual Employee’s Salaries and Wages (Q16 and 21)**

(1) For entities having Balance Sheet or Income Statement:

The amount is for 2010, and is the response to Q21-4-1(employee’s salaries and wages) in the Census Form.

However, Q21-4-1 excludes salaries and wages for managers and workers in the production section. Those salaries and wages are included in Q21-2-1.

(2) For entities not having Balance Sheet or Income Statement: The above description for “Annual Expenses” applies with Q16-2 (expenses) being replaced with Q16-2-1(employee’s salaries and wages).

#### **Annual Profit and Loss**

Annual Profit and Loss = Annual Sales - Annual Expenses

#### **Ratio of Labor Costs to Sales**

Ratio of Labor Cost = Annual Salaries and Wages / Annual Sales × 100;

#### **Gross Margin**

The gross margin is the difference between operating revenue (Q21-1) and operating costs (Q21-2).

#### **Non-current Assets (Fixed Assets; Q17-1)**

Total amount of the following items at the end of December 2010:

1) Freehold land, 2) Improvement and preparation of land, 3) Freehold building, 4) Freehold building on leasehold land, 5) Non-current assets in progress, 6) Plants and equipment, 7) Goodwill, 8) Preliminary formation expenses, 9) Leasehold assets and lease premiums, 10) Investment in other enterprises, 11) Other fixed assets.

#### **Current Assets (Q17-2)**

Sum of sock of raw materials and supplies, goods in storage for sale, stock of finished goods, and products in progress, plus the following items at the end of December 2010:

1) Trade debtors accounts receivable, 2) Other accounts receivable, 3) Prepaid expenses, 4) Cash on hand and at bank, 5) Prepayment of profit tax credit, 6) Value added tax credit, 7) Other taxes credit, 8) Other current assets, 9) Differences arising from exchanging currency

### **Equity (Q18)**

Total amount of the following items held at the end of December 2010:

1) Capital/share capital, 2) Share premium, 3) Legal capital reserved, 4) Reserves revaluation surplus of assets, 5) Other reserved capital, 6) Profit and loss brought forward, and 7) that for the period

### **Non-current Liabilities (Q19)**

Total amount of the following items at the end of December 2010:

1) Loan from related parties, 2) Loan from banks and other external parties, 3) Provision for charges and contingencies, 4) Other long-term liabilities.

### **Current Liabilities (Q20)**

Total amount of the following items at the end of December 2010:

1) Bank overdraft, 2) Short-term borrowing-current portion of interest bearing borrowing, 3) Account payable to related parties, 4) Other accounts payable, 5) Unearned revenue, accrual and other current liabilities, 6) Provision for charges and contingencies, 7) Profit tax payable, 8) Other taxes payable, 9) Differences arising from currency exchange in liabilities.

### **Revenues and Expenses in a year 2010 under “Accrual basis accounting” (Q21)**

#### **Operating Revenues (Q21-1):**

1) Sales of manufactured products, 2) Sales of goods, 3) Sales/provision of services.

**Operating Costs (Q21-2):** 1) Costs of products sold of production enterprises, 2) Costs of goods sold of non-production enterprises, 3) Costs of services provided.

**Other Revenues (Q21-3):** 1) Subsidy/grant, 2) Dividend received or receivable, 3) Interest received or receivable, 4) Royalty received or receivable, 5) Rental received or receivable, 6) Gain from disposal of fixed assets (capital gained), 7) Gain from disposal of securities, 8) Share of profit from joint venture, 9) Realized exchange gain, 10) Unrealized exchange gain, 11) Other revenues.

**Operating Expenses (Q21-4):** 1) Salaries and wages, 2) Fuel, gas, electricity and water expenses, 3) Travelling and accommodation expenses, 4) Transportation expenses, 5) Rents, 6) Repair and maintenance expenses, 7) Entertainment expenses, 8) Commission, advertising, and selling expenses, 9) Other tax expenses, 10) Donation expenses, 11) Management, consultant, other technical, and other similar services expenses, 12) Royalty expenses, 13) Bad debts written off expenses, 14) Amortization/depletion and depreciation expenses, 15) Increase/decrease in provisions, 16) Loss on disposal of fixed assets, 17) Realized exchange loss, 18) Unrealized exchange loss, 19) Other expenses.

Expenses incurred in the production section are not included in the above listed items if any, but included in Q21-2-1.

**Interest Expenses paid to residents (Q21-5) :** Self-Explanatory

**Interest Expenses paid to non-residents (Q21-6) :** Self-Explanatory

**Profit Tax (Q21-7) :** Self-Explanatory

**Industrial classification of establishments/entities (Q11/ Q14)**

The main industry of an establishment is determined based on the kind of its main business activities. Basically, the industrial classification is based on United Nations ISIC Rev.4 (International Standard Industrial Classification, Revision 4).

The main industry of an entity is determined based on the kind of its main economic activities basically according to ISIC Rev.4.

The second main industry of an entity is determined based on the kind of its second main economic activities basically according to ISIC Rev.4.





### Definition of scale of establishments

The definition of scale is in principle following the Cambodian Government criteria stated below. According to the SME Development Framework prepared by the SME Sub-committee of Cambodian government, for statistical purposes and policy development and implementation, the definition shall be based on full time employees and for other purposes where the number of full time employees is not appropriate total assets excluding land shall be used.

(Source: "Small and Medium Enterprise Development Framework", July 29, 2005, p13 Sentence 58 and 59)

Note: Definition for SMEs in brief

|        | Statistical Definition: | (cf. Financial Definition for Assets |
|--------|-------------------------|--------------------------------------|
|        | Employee number         | excluding land, in USD)              |
| Micro  | 10 and less             | (Less than 50,000)                   |
| Small  | 11 – 50                 | (50,000 – 250,000)                   |
| Medium | 51 – 100                | (250,000 – 500,000)                  |
| Large  | Over 100                | (Over 500,000)                       |

(Source: ADB and RGC's Sub-committee on SME Secretariat, 2005 and 2007)

The Analysis of the Report 3 and 4 are made in line with the Statistical Definition mentioned above unless otherwise defined although the size of establishments in EC2011 is not the size of Number of Employees but the size of Number of Persons Engaged.



**Abbreviations:**

|        |                                                      |
|--------|------------------------------------------------------|
| ADB    | Asian Development Bank                               |
| B/S    | Balance sheet                                        |
| CDC    | Council for Development of Cambodia                  |
| Dept.  | Department                                           |
| DOC    | Department of Commerce                               |
| EC2011 | Economic Census Survey 2011                          |
| FDI    | Foreign direct investment                            |
| GDP    | Gross Domestic Products                              |
| I/S    | Income statement                                     |
| ISIC   | International Standard for Industrial Classification |
| M & S  | Medium and Small                                     |
| MOC    | Ministry of Commerce                                 |
| MOI    | Ministry of Investment                               |
| NGO    | Non Government Organization                          |
| o/w    | of which                                             |
| Rev. 4 | Revised version 4                                    |
| RGC    | Royal Government Council                             |
| ROA    | Return on assets                                     |
| ROE    | Return on equity                                     |
| SME    | small and medium enterprises                         |
| SOO    | State-owned organization                             |
| US     | United States (of America)                           |
| USD    | United States dollar                                 |



Part 1:  
Summary of the Results



**Chapter 1 Establishments**

**1-1 Number of establishments by scale and section of industrial classification**

The results of 2011 Economic Census show that there are in total 505,134 establishments including entities and branches in the whole kingdom. Majority of establishments are Micro, the number of which is 493,544 establishments and the share in percentages is 97.7 % of total establishments. By scale of industry, Micro is 493,544 establishments with a share of 97.7%.

Among Micro, Wholesale and retail trade, repair of motor vehicles and motorcycles is the largest with 291,062 establishments and 57.6% share, followed by Manufacturing with 69,594 establishments and 14.1 % share, and Accommodation and food service activities with 67,575 establishments and 13.7 % share.

Among Large, Manufacturing sector is largest with 410 establishments and or more than half of the share as accounting for 52.5 % share, followed by Education with 101 establishments and 12.9 % share. It is noticed that among Medium & Small, Education sector is the largest with 3,400 establishments and 31.5 % share.

Among Medium & Small, second largest section of industry is Accommodation and food service activities with 2,038 establishments and 18.9 % share, and Manufacturing is the third with 1,412 establishments and 13.1 % share.

(Note)

1. “Establishments” include entities (single units and head offices) including such organizations as NGOs that supplied financial data to this Census survey, and branches.

Total number of establishments and entities are as follows:

|                          |                               |
|--------------------------|-------------------------------|
| Number of Establishments | 505,134 (Entities + Branches) |
| - Number of Entities     | 496,355                       |
| o/w,       Single Unit   | 495,969                       |
| Head office              | 386                           |
| - Number of Branches     | 8,779                         |

2. Establishments which belong to Section A, O, T and U of ISIC Rev.4 were not surveyed.

Figure 1. Percentage of establishments by scale of establishments

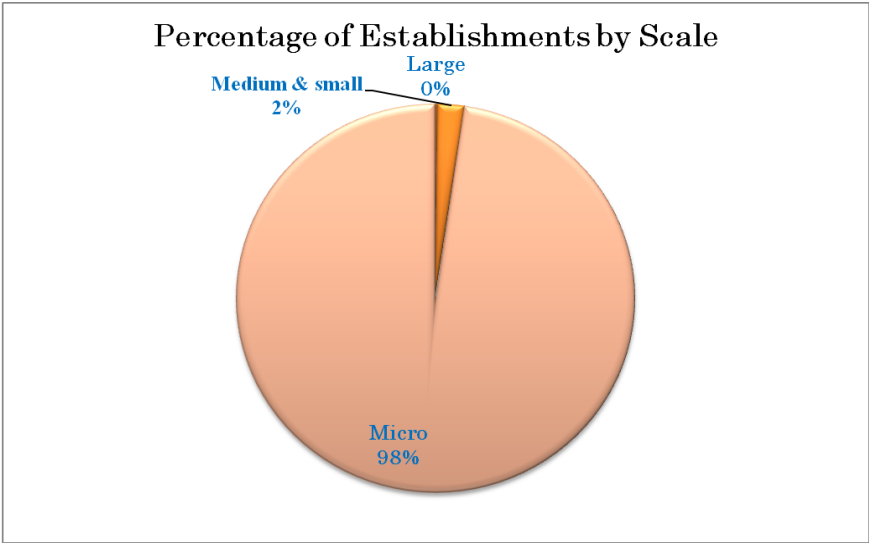




Table 1.1-1 Number of establishments by scale and section of industrial classification (number)

| Section of ISIC Rev.4           |                                                                      | Total   | Large | Medium & small | Micro   |
|---------------------------------|----------------------------------------------------------------------|---------|-------|----------------|---------|
| Number of establishments: Total |                                                                      | 505,134 | 781   | 10,809         | 493,544 |
| B                               | Mining and quarrying                                                 | 179     | 1     | 50             | 128     |
| C                               | Manufacturing                                                        | 71,416  | 410   | 1,412          | 69,594  |
| D                               | Electricity, gas, steam and air conditioning supply                  | 4,607   | 8     | 126            | 4,473   |
| E                               | Water supply; sewerage, waste management and remediation activities  | 461     | 4     | 40             | 417     |
| F                               | Construction                                                         | 188     | 3     | 40             | 145     |
| G                               | Wholesale and retail trade; repair of motor vehicles and motorcycles | 292,350 | 19    | 1,269          | 291,062 |
| H                               | Transportation and storage                                           | 1,557   | 12    | 168            | 1,377   |
| I                               | Accommodation and food service activities                            | 69,662  | 49    | 2,038          | 67,575  |
| J                               | Information and communication                                        | 4,711   | 20    | 132            | 4,559   |
| K                               | Financial and insurance activities                                   | 3,584   | 27    | 562            | 2,995   |
| L                               | Real estate activities                                               | 120     | 0     | 31             | 89      |
| M                               | Professional, scientific and technical activities                    | 957     | 1     | 62             | 894     |
| N                               | Administrative and support service activities                        | 6,023   | 22    | 267            | 5,734   |
| P                               | Education                                                            | 9,874   | 101   | 3,400          | 6,373   |
| Q                               | Human health and social work activities                              | 4,885   | 34    | 433            | 4,418   |
| R                               | Arts, entertainment and recreation                                   | 1,780   | 51    | 236            | 1,493   |
| S                               | Other service activities                                             | 32,780  | 19    | 543            | 32,218  |

Table 1.1-2 Number of establishments by scale and section of industrial classification (%)

| Section of ISIC Rev.4 |                                                                            | Total | Large | Medium &<br>small | Micro |
|-----------------------|----------------------------------------------------------------------------|-------|-------|-------------------|-------|
| Share                 |                                                                            | 100.0 | 0.2   | 2.1               | 97.7  |
| B                     | Mining and quarrying                                                       | 0.0   | 0.0   | 0.0               | 0.0   |
| C                     | Manufacturing                                                              | 14.1  | 0.1   | 0.3               | 13.8  |
| D                     | Electricity, gas, steam and<br>air conditioning supply                     | 0.9   | 0.0   | 0.0               | 0.9   |
| E                     | Water supply; sewerage,<br>waste management and<br>remediation activities  | 0.1   | 0.0   | 0.0               | 0.1   |
| F                     | Construction                                                               | 0.0   | 0.0   | 0.0               | 0.0   |
| G                     | Wholesale and retail trade;<br>repair of motor vehicles and<br>motorcycles | 57.9  | 0.0   | 0.3               | 57.6  |
| H                     | Transportation and storage                                                 | 0.3   | 0.0   | 0.0               | 0.3   |
| I                     | Accommodation and food<br>service activities                               | 13.8  | 0.0   | 0.4               | 13.4  |
| J                     | Information and<br>communication                                           | 0.9   | 0.0   | 0.0               | 0.9   |
| K                     | Financial and insurance<br>activities                                      | 0.7   | 0.0   | 0.1               | 0.6   |
| L                     | Real estate activities                                                     | 0.0   | 0.0   | 0.0               | 0.0   |
| M                     | Professional, scientific and<br>technical activities                       | 0.2   | 0.0   | 0.0               | 0.2   |
| N                     | Administrative and support<br>service activities                           | 1.2   | 0.0   | 0.1               | 1.1   |
| P                     | Education                                                                  | 2.0   | 0.0   | 0.7               | 1.3   |
| Q                     | Human health and social<br>work activities                                 | 1.0   | 0.0   | 0.1               | 0.9   |
| R                     | Arts, entertainment and<br>recreation                                      | 0.4   | 0.0   | 0.0               | 0.3   |
| S                     | Other service activities                                                   | 6.5   | 0.0   | 0.1               | 6.4   |

## 1-2 Number of establishments by scale and nationality of owner

98.9 % of establishments are owned by Cambodian. However, by scale of establishments, as for the Large establishments, 41.9% is owned by foreigners among whom Chinese has the largest share of 27.4 %.

Table 1.2 Number of establishments by scale and nationality of owner

|                 | Total   | Large | Medium &<br>Small | Micro   |
|-----------------|---------|-------|-------------------|---------|
| Total number    | 505,134 | 781   | 10,809            | 493,544 |
| Share (%)       | 100.0   | 0.2   | 2.1               | 97.7    |
| Cambodian       | 98.9    | 0.1   | 2.0               | 96.8    |
| Foreigner       | 1.1     | 0.1   | 0.1               | 0.9     |
| Composition (%) | 100.0   | 100.0 | 100.0             | 100.0   |
| Cambodian       | 98.9    | 58.1  | 93.7              | 99.1    |
| Foreigner       | 1.1     | 41.9  | 6.3               | 0.9     |
| Chinese         | 0.4     | 27.4  | 2.7               | 0.3     |
| Korean          | 0.0     | 3.3   | 0.5               | 0.0     |
| Vietnamese      | 0.5     | 0.4   | 0.5               | 0.5     |
| Other Asian     | 0.1     | 7.4   | 1.0               | 0.0     |
| US and Europe   | 0.1     | 2.7   | 1.4               | 0.0     |
| Others          | 0.0     | 0.6   | 0.1               | 0.0     |

### 1-3 Number of establishments by scale of establishments and sex of representative

Looking at establishments by scale and by sex of representative, 329,004 establishments are owned by female centering on the Micro establishments. The share of female owner is 65.1 % all over the Kingdom. Number of establishments owned by female is approximately twice larger than that by male.

By scale, majority of Large and Medium & Small are owned by male, the shares of which are 82.3 % and 76.1 % respectively.

Table 1.3 Number of establishments by sex of representative

| Sex             | Total   | Large | Medium &<br>Small | Micro   |
|-----------------|---------|-------|-------------------|---------|
| Total number    | 505,134 | 781   | 10,809            | 493,544 |
| Share (%)       | 100.0   | 0.2   | 2.1               | 97.7    |
| Male            | 34.9    | 0.1   | 1.6               | 33.1    |
| Female          | 65.1    | 0.0   | 0.5               | 64.6    |
| Composition (%) |         | 100.0 | 100.0             | 100.0   |
| Male            |         | 82.3  | 76.1              | 33.9    |
| Female          |         | 17.7  | 23.9              | 66.1    |

#### 1-4 Number of establishments registered at Ministry or Agency by scale of establishments

Majority of Cambodian establishments are not registered at any ministries or agencies: share of registered enterprises at MOC/DOC is only 3.4%. Even adding the number of registration at other ministries, total number of establishments registered is 39,212 and only 7.7% of total establishments.

By scale of enterprises, among Large enterprises, 4.7% of them are not registered. Among Medium and Small, 28.9% are not registered and among Micro, more than 90% (93.8%) are not registered.

Among registered establishments, the number of registration at the Ministry of Commerce/Provincial Department of Commerce is 17,378 and whose share is 35.3%, followed by Education sector with 7,806 establishments and 15.9 % share.

Comparing Table 1.4.1 (registered (a+b)) and Table 1.4.2 (total), it is noted that there are 10,033 establishments that registered both at MOC/DOC and at other ministries or agencies. The number of double registration is especially high among Micro (6,426).

Table1.4-1 Number of establishments registered and non-registered

|                                    | Total   | Large | Medium & Small | Micro   |
|------------------------------------|---------|-------|----------------|---------|
| Total number                       | 505,134 | 781   | 10,809         | 493,544 |
| Registered at MOC (a)              | 17,378  | 616   | 3,762          | 13,000  |
| Registered at other ministries (b) | 21,834  | 128   | 3,926          | 17,780  |
| Registered (a+b)                   | 39,212  | 744   | 7,688          | 30,780  |
| Non-registered                     | 465,922 | 37    | 3,121          | 462,764 |
| Composition (%)                    | 100.0   | 100.0 | 100.0          | 100.0   |
| Registered at MOC                  | 3.4     | 78.9  | 34.8           | 2.6     |
| Registered at other ministries     | 4.3     | 16.4  | 36.3           | 3.6     |
| Registered                         | 7.8     | 95.3  | 71.1           | 6.2     |
| Non-registered                     | 92.2    | 4.7   | 28.9           | 93.8    |

Table 1.4-2 Number of establishments registered by registered agencies (%)

|                                            | Total  | Large | Medium &<br>Small | Micro  |
|--------------------------------------------|--------|-------|-------------------|--------|
| Total number                               | 49,245 | 1,429 | 10,610            | 37,206 |
| Share (%)                                  | 100.0  | 2.9   | 21.5              | 75.6   |
| Commerce / Provincial<br>Dept. of Commerce | 35.3   | 1.3   | 7.6               | 26.4   |
| Economy and Finance                        | 5.3    | 0.2   | 1.1               | 3.9    |
| Interior                                   | 2.0    | 0.1   | 0.7               | 1.2    |
| Health                                     | 8.7    | 0.1   | 0.8               | 7.8    |
| Labor                                      | 0.7    | 0.1   | 0.3               | 0.2    |
| Posts and<br>Telecommunication.            | 3.7    | 0.0   | 0.1               | 3.6    |
| Tourism                                    | 4.0    | 0.1   | 1.4               | 2.5    |
| Social Affair                              | 0.2    | 0.0   | 0.1               | 0.1    |
| Women's Affair                             | 0.0    | 0.0   | 0.0               | 0.0    |
| National Bank                              | 1.4    | 0.0   | 0.6               | 0.7    |
| CDC                                        | 0.2    | 0.1   | 0.0               | 0.0    |
| Industry                                   | 8.4    | 0.4   | 1.5               | 6.5    |
| Water Resource                             | 0.0    | 0.0   | 0.0               | 0.0    |
| Public Work                                | 0.6    | 0.0   | 0.1               | 0.5    |
| Culture and Religion                       | 8.5    | 0.0   | 0.1               | 8.4    |
| Environment                                | 0.9    | 0.2   | 0.3               | 0.4    |
| Education                                  | 15.9   | 0.2   | 5.8               | 9.9    |
| Culture and Fine Arts                      | 1.0    | 0.0   | 0.1               | 0.9    |
| Information                                | 0.5    | 0.0   | 0.1               | 0.4    |
| Justice                                    | 0.1    | 0.0   | 0.0               | 0.0    |
| Land Management                            | 0.2    | 0.0   | 0.1               | 0.1    |
| Civil Aviation                             | 0.0    | 0.0   | 0.0               | 0.0    |
| Others                                     | 2.3    | 0.1   | 0.5               | 1.7    |

(Note) Because there are establishments that are registered MOC as well as other ministries or organizations, total number is different from Table 1.4.1.

## **1-5 Ownership of establishments by scale of establishments**

Looking at the ownership of establishment by scale in the whole kingdom, most of them are the Individual proprietor (473,197 and 93.7 % share) reflecting the fact that majority of Micro establishments are Individual proprietor.

By scale of establishments, in case of Large establishment, Private limited company has the largest share of 41.4 % (323 establishments), followed by Sole proprietor (25.5 %, 199 establishments). As for Medium & Small, Individual proprietor accounts for the largest share of 35.5% (3,841 establishments), followed by State-owned organization with 28.2% share (3,052 establishments). The third largest one is Sole proprietor with 21.5% share (2,322 establishments).

Table 1.5-1 Number of establishments by ownership and scale (number)

|                                             | Total   | Large | Medium &<br>Small | Micro   |
|---------------------------------------------|---------|-------|-------------------|---------|
| Total number                                | 505,134 | 781   | 10,809            | 493,544 |
| Individual proprietor                       | 473,197 | 64    | 3,841             | 469,292 |
| Sole proprietor                             | 12,027  | 199   | 2,322             | 9,506   |
| General partnership                         | 204     | 28    | 81                | 95      |
| Limited partnership                         | 160     | 13    | 84                | 63      |
| Private limited company                     | 3,518   | 323   | 725               | 2,470   |
| Public limited company                      | 390     | 20    | 180               | 190     |
| Subsidiary of foreign company               | 8       | 2     | 5                 | 1       |
| Branch of a foreign company                 | 64      | 9     | 28                | 27      |
| Commercial rep. office of a foreign company | 20      | 0     | 4                 | 16      |
| Cooperative                                 | 41      | 0     | 2                 | 39      |
| State-owned organization                    | 9,119   | 104   | 3,052             | 5,963   |
| NGO                                         | 1,114   | 18    | 422               | 674     |
| Others                                      | 5,272   | 1     | 63                | 5,208   |



Table 1.5-2 Number of establishments by ownership and scale (%)

|                                                | Total | Large | Medium &<br>Small | Micro |
|------------------------------------------------|-------|-------|-------------------|-------|
| Composition                                    | 100.0 | 100.0 | 100.0             | 100.0 |
| Individual proprietor                          | 93.7  | 8.2   | 35.5              | 95.1  |
| Sole proprietor                                | 2.4   | 25.5  | 21.5              | 1.9   |
| General partnership                            | 0.0   | 3.6   | 0.7               | 0.0   |
| Limited partnership                            | 0.0   | 1.7   | 0.8               | 0.0   |
| Private limited<br>company                     | 0.7   | 41.4  | 6.7               | 0.5   |
| Public limited company                         | 0.1   | 2.6   | 1.7               | 0.0   |
| Subsidiary of foreign<br>company               | 0.0   | 0.3   | 0.0               | 0.0   |
| Branch of a foreign<br>company                 | 0.0   | 1.2   | 0.3               | 0.0   |
| Commercial rep. office<br>of a foreign company | 0.0   | 0     | 0.0               | 0.0   |
| Cooperative                                    | 0.0   | 0     | 0.0               | 0.0   |
| State-owned<br>organization                    | 1.8   | 13.3  | 28.2              | 1.2   |
| NGO                                            | 0.2   | 2.3   | 3.9               | 0.1   |
| Others                                         | 1.0   | 0.1   | 0.6               | 1.1   |

## 1-6 Type of establishments by scale of establishments

By type of establishments by scale, majority is the Single unit reflecting the huge number of Single unit in Micro establishments (the share of which is 98.6%). However, in case of Large and Medium & Small, the share of branches is fairly high about 30% and 18% respectively.

Table 1.6 Number of establishments by type of establishments

|                 | Total   | Large | Medium & Small | Micro   |
|-----------------|---------|-------|----------------|---------|
| Total number    | 505,134 | 781   | 10,809         | 493,544 |
| Composition (%) | 100.0   | 100.0 | 100.0          | 100.0   |
| Single unit     | 98.2    | 60.8  | 80.3           | 98.6    |
| Head office     | 0.1     | 9.6   | 1.8            | 0.0     |
| Branch office   | 1.7     | 29.6  | 17.8           | 1.3     |

## Chapter 2 Business

### 2-1 Tenure of business place by scale of establishments

By tenure of business place by scale of establishments in the whole Kingdom, 68.7% of establishments own their business place: in case of Large 39.2%, Medium & Small 59.0% and Micro 69.0%. However, among Large establishments, more than half of them are rented (56.7%). Among Medium & Small, about 1/3 (36.3%) is also rented.

Table 2.1 Number of establishments by tenure of business place

|                 | Total   | Large | Medium & Small | Micro   |
|-----------------|---------|-------|----------------|---------|
| Total (number)  | 505,134 | 781   | 10,809         | 493,544 |
| Composition (%) | 100.0   | 100.0 | 100.0          | 100.0   |
| Owned           | 68.7    | 39.2  | 59.0           | 69.0    |
| Rented          | 24.1    | 56.7  | 36.3           | 23.8    |
| Others          | 7.1     | 4.1   | 4.7            | 7.2     |

## 2.2 Kind of business place by scale of establishments

In the whole Kingdom, more than half of establishments are classified as Home Business (64.7%) as the majority if Micro that has the largest number of establishments is Home business (65.4%).

But looking at Large establishments, the majority (78.7%) and in case of Medium & Small, about half (46.3%) are Business that is occupying exclusive one block or one building. Among Micro second largest are establishments that are running business in traditional market (18.9%).

Table 2.2 Establishments by kind of business place

|                                                                | Total   | Large | Medium &<br>Small | Micro   |
|----------------------------------------------------------------|---------|-------|-------------------|---------|
| Total number                                                   | 505,134 | 781   | 10,809            | 493,544 |
| Composition (%)                                                | 100.0   | 100.0 | 100.0             | 100.0   |
| Street business                                                | 8.3     | 0.0   | 0.0               | 8.5     |
| Home business                                                  | 64.7    | 6.3   | 38.1              | 65.4    |
| Business in apartment building                                 | 2.7     | 14.0  | 13.0              | 2.5     |
| Business in traditional market                                 | 18.4    | 0.0   | 0.8               | 18.9    |
| Business in modern shopping mall                               | 0.2     | 0.3   | 0.6               | 0.2     |
| Business that is occupying exclusive one block or one building | 4.2     | 78.7  | 46.3              | 3.2     |
| Others                                                         | 1.5     | 0.8   | 1.2               | 1.5     |

### 2.3 Area of business place by scale of establishments

Looking at the area of business place, more than 2/3 (76.5%) are running business in a limited place, smaller than 30 m<sup>2</sup>. Micro establishments in particular are running stores, in local market with small area.

However, looking at Large establishments, 68% has business place over 1000 m<sup>2</sup>. In case of Medium & Small establishments, the area is dispersed between 30 m<sup>2</sup> and 500 m<sup>2</sup> and about 1/3 (32.5%) have business place over 1000 m<sup>2</sup>, too. Establishments such as clay factories, disco club are the typical examples of such cases that have large area of business.

Table 2.3 Establishments by area of business place

| Area of business places (m <sup>2</sup> ) | Total   | Large | Medium & Small | Micro   |
|-------------------------------------------|---------|-------|----------------|---------|
| Total number                              | 505,134 | 781   | 10,809         | 493,544 |
| Composition (%)                           | 100.0   | 100.0 | 100.0          | 100.0   |
| Under 5 m <sup>2</sup>                    | 26.1    | 0.0   | 0.0            | 26.7    |
| 5-9                                       | 26.4    | 0.0   | 0.0            | 27.0    |
| 10-29                                     | 24.0    | 0.1   | 5.5            | 24.4    |
| 30-49                                     | 10.7    | 1.8   | 14.5           | 10.6    |
| 50-99                                     | 5.7     | 3.1   | 12.9           | 5.6     |
| 100-199                                   | 3.2     | 6.9   | 18.2           | 2.9     |
| 200-499                                   | 0.9     | 15.2  | 12.1           | 0.7     |
| 500-999                                   | 0.4     | 4.9   | 4.3            | 0.3     |
| Over 1,000                                | 2.7     | 68.0  | 32.5           | 1.9     |

**2.4 Year of starting business by scale of establishments**

Number of establishments starting business shows a steady increase year by year in line with the stabilization of political situation in early 1990s.

But, the opening rate of business (percentage of establishments that newly started business during the year) is dramatically increased in 2000 and showed a steady increasing trend from 2000 to 2010. From 2005 to 2010 the increase was especially high with two digits. It is noted that the increase of Micro establishments was remarkable high supported by the implementation of the new investment law. (refer to Figure 4 on p 32)

Figure 2. Number of establishments by year of starting business by scale

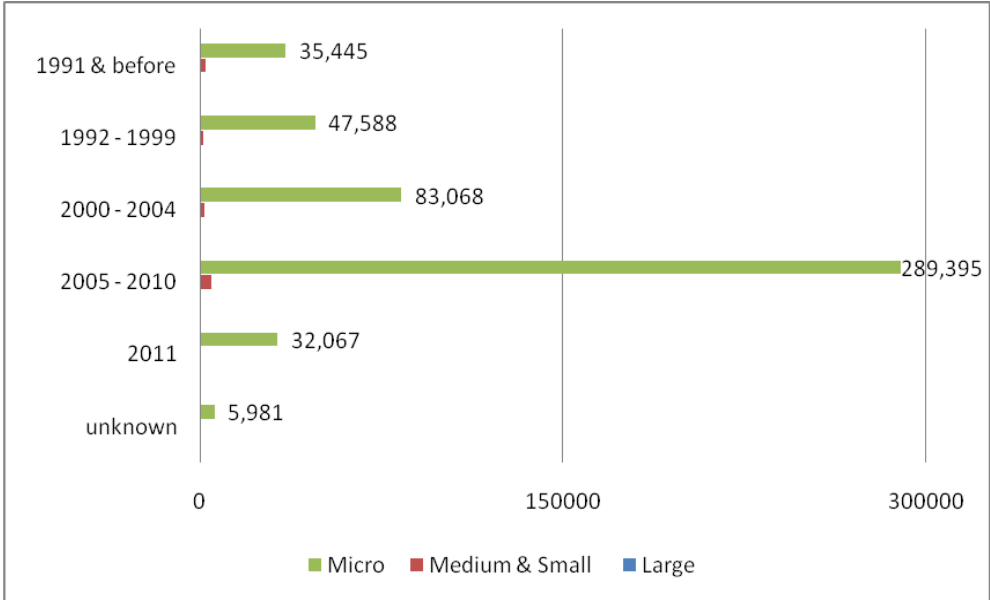


Table 2.4-1 Establishments by year of starting business

|                   | Total   | Large | Medium & Small | Micro   |
|-------------------|---------|-------|----------------|---------|
| Total number      | 505,134 | 781   | 10,809         | 493,544 |
| Composition (%)   | 100.0   | 100.0 | 100.0          | 100.0   |
| In or before 1991 | 7.5     | 11.0  | 20.9           | 7.2     |
| 1992-1999         | 9.7     | 17.9  | 13.1           | 9.6     |
| 2000-2004         | 16.8    | 17.4  | 16.4           | 16.8    |
| 2005-2010         | 58.3    | 48.7  | 44.9           | 58.6    |
| 2011              | 6.4     | 3.7   | 3.2            | 6.5     |
| Unknown           | 1.2     | 1.3   | 1.5            | 1.2     |

Table 2.4-2 Establishments by year of starting business (number)

|                   | Total   | Large | Medium &<br>Small | Micro   |
|-------------------|---------|-------|-------------------|---------|
| Total number      | 505,134 | 781   | 10,809            | 493,544 |
| In or before 1991 | 37,784  | 86    | 2,253             | 35,445  |
| 1992              | 3,030   | 8     | 102               | 2,920   |
| 1993              | 6,198   | 15    | 176               | 6,007   |
| 1994              | 3,267   | 9     | 117               | 3,141   |
| 1995              | 8,606   | 16    | 172               | 8,418   |
| 1996              | 5,315   | 19    | 208               | 5,088   |
| 1997              | 6,117   | 31    | 227               | 5,859   |
| 1998              | 8,966   | 21    | 230               | 8,715   |
| 1999              | 7,648   | 21    | 187               | 7,440   |
| 2000              | 32,559  | 36    | 496               | 32,027  |
| 2001              | 15,374  | 21    | 261               | 15,092  |
| 2002              | 10,867  | 25    | 285               | 10,557  |
| 2003              | 12,364  | 26    | 350               | 11,988  |
| 2004              | 13,817  | 28    | 385               | 13,404  |
| 2005              | 30,488  | 48    | 592               | 29,848  |
| 2006              | 28,159  | 48    | 581               | 27,530  |
| 2007              | 35,022  | 55    | 748               | 34,219  |
| 2008              | 50,961  | 61    | 921               | 49,979  |
| 2009              | 62,855  | 71    | 899               | 61,885  |
| 2010              | 87,138  | 97    | 1,107             | 85,934  |
| 2011              | 32,446  | 29    | 350               | 32,067  |
| Unknown           | 6,153   | 10    | 162               | 5,981   |

Table 2.4-3 Opening rate of establishment by scale of establishments (%)

|                   | Total | Large | Medium & Small | Micro |
|-------------------|-------|-------|----------------|-------|
| In or before 1991 | -     | -     | -              | -     |
| 1992 <sup>1</sup> | 9.6   | 10.5  | 4.9            | 9.9   |
| 1993 <sup>2</sup> | 17.9  | 17.9  | 8.0            | 18.5  |
| 1994              | 8.0   | 9.1   | 4.9            | 8.2   |
| 1995              | 19.5  | 14.8  | 6.9            | 20.3  |
| 1996              | 10.1  | 15.3  | 7.8            | 10.2  |
| 1997              | 10.5  | 21.7  | 7.9            | 10.6  |
| 1998              | 14.0  | 12.1  | 7.4            | 14.3  |
| 1999              | 10.5  | 10.8  | 5.6            | 10.7  |
| 2000              | 40.3  | 16.7  | 14.1           | 41.6  |
| 2001              | 13.6  | 8.3   | 6.5            | 13.8  |
| 2002              | 8.4   | 9.2   | 6.7            | 8.5   |
| 2003              | 8.9   | 8.7   | 7.7            | 8.9   |
| 2004              | 9.1   | 8.6   | 7.9            | 9.1   |
| 2005              | 18.4  | 13.6  | 11.2           | 18.6  |
| 2006              | 14.3  | 12.0  | 9.9            | 14.5  |
| 2007              | 15.6  | 12.3  | 11.6           | 15.7  |
| 2008              | 19.6  | 12.1  | 12.8           | 19.9  |
| 2009              | 20.3  | 12.6  | 11.1           | 20.5  |
| 2010              | 23.3  | 15.3  | 12.3           | 23.6  |
| 2011              | 7.0   | 4.0   | 3.5            | 7.1   |

(Note)

Opening rate ( $R_t$ ) of establishment = Number of establishment starting business in the year “t” ( $N_t$ ) / Number of establishments that started business up to the end of the year before ( $\Sigma(N_{t-n})$ )- number of “unknown”:

$$R_t = N_t / (N_{t-1} + N_{t-2} + N_{t-3} + \dots + N_{t-n} - \text{unknown}) * 100$$

<sup>1</sup> (Total number of establishments of 1992) / (Total number of establishments of “1991 and before” – number of “unknown”)

<sup>2</sup> (Total number of establishments of 1993) / (Total number of establishments of “1991 and before”+”that of 1992” – number of “unknown”): as for the years after 1994, the same way of calculation



## **2.5 Number of establishments by business hours**

Majority of establishments is starting business before 7 o'clock (89.0%), especially in case of Micro establishments. Most of establishments terminate business after 16 o'clock (81.6%), In case of Large establishments, they generally terminates business before 16 o'clock.

Looking at business hours per day, majority of establishments in Cambodia (84.1%) are running business more than 9 hours a day and 18.6% are running more than 13 hours. 6.6% are establishments that continue business even after 21 o'clock. They are mainly Micro establishments (6.3%). But even among Large and Medium & Small, more than 20% (21.9% and 21.3% each) are running business longer than 13 hours a day. However, within the scale of establishments, the percentage of Micro establishments that are requiring long time work is smaller than Large and Medium & Small establishments.

Table 2.5-1 Establishments by operating time

| Start time | Total   | Before 6  | 7       | 8      | 9     | 10     | 11      | 12      | 13     | 14     | 15 and after |
|------------|---------|-----------|---------|--------|-------|--------|---------|---------|--------|--------|--------------|
| No.        | 505,134 | 218,163   | 231,208 | 29,738 | 7,023 | 3,578  | 2,190   | 874     | 1,935  | 3,037  | 7,388        |
| (%)        | 100     | 43.2      | 45.8    | 5.9    | 1.4   | 0.7    | 0.4     | 0.2     | 0.4    | 0.6    | 1.5          |
| Large      | 100     | 20        | 69.7    | 8.1    | 0.5   | 0.3    | 0.4     | 0.3     | 0.3    | 0.3    | 0.4          |
| M&S        | 100     | 22.3      | 59.6    | 10.1   | 1.4   | 1.3    | 1       | 0.2     | 0.4    | 0.5    | 3.3          |
| Micro      | 100     | 43.7      | 45.4    | 5.8    | 1.4   | 0.7    | 0.4     | 0.2     | 0.4    | 0.6    | 1.4          |
| Close time | Total   | Before 12 | 13      | 14     | 15    | 16     | 17      | 18      | 19     | 20     | 21 and after |
| No.        | 505,134 | 46,889    | 3,986   | 3,994  | 7,197 | 30,981 | 186,464 | 109,501 | 53,034 | 29,556 | 33,532       |
| (%)        | 100     | 9.3       | 0.8     | 0.8    | 1.4   | 6.1    | 36.9    | 21.7    | 10.5   | 5.9    | 6.6          |
| Large      | 100     | 9.1       | 0.3     | 0.3    | 1.5   | 35.5   | 28.4    | 8.2     | 2.7    | 3.7    | 10.4         |
| M&S        | 100     | 8.3       | 0.4     | 0.5    | 1.1   | 6.6    | 49.2    | 6.9     | 5.8    | 4.3    | 16.7         |
| Micro      | 100     | 9.3       | 0.8     | 0.8    | 1.4   | 6.1    | 36.7    | 22      | 10.6   | 5.9    | 6.4          |

(Note) No. stands for the number of establishments

Table 2.5-2 Establishments by business hours (%)

|                       | Total | Large | Medium &<br>Small | Micro |
|-----------------------|-------|-------|-------------------|-------|
| Composition           | 100.0 | 100.0 | 100.0             | 100.0 |
| Less than 5 hours     | 9.1   | 0.4   | 4.1               | 9.2   |
| 6-8 hours             | 6.8   | 1.8   | 5.4               | 6.9   |
| 9-12hours             | 65.5  | 75.9  | 69.2              | 65.4  |
| More than 13<br>hours | 18.6  | 21.9  | 21.3              | 18.5  |



### Chapter 3 Employment

#### 3.1 Average number of persons engaged by scale of establishments

Looking at the average number of persons engaged by scale of establishments, Micro is running business in average with 2 persons, whereas Large are doing by 578.4 persons and Medium & Small is running by 22.7 persons.

The percentage of regular employees is high with Large (52.3%), but less than 1/3 with Medium & Small (29.0%) and far lower with Micro establishments (18.7%).

Figure 3. Percentage of number of persons engaged by scale of establishments

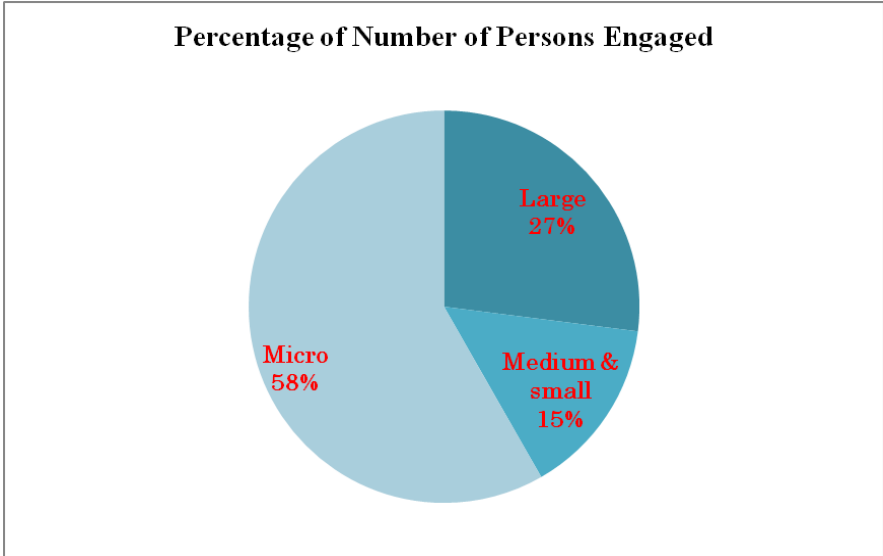


Table 3.1-1 Number of persons engaged

|                                                        | Total     | Large   | Medium & Small | Micro   |
|--------------------------------------------------------|-----------|---------|----------------|---------|
| Number of person engaged (a)                           | 1,673,390 | 451,739 | 245,671        | 975,980 |
| (share %)                                              | 100.0     | 27.0    | 14.7           | 58.3    |
| o/w Regular employees (b)                              | 755,780   | 395,392 | 219,205        | 141,183 |
| (b/a, %)                                               | 45.2      | 87.5    | 89.2           | 14.5    |
| Average number of person engaged per establishments    | 3.3       | 578.4   | 22.7           | 2.0     |
| Average number of regular employees per establishments | 1.5       | 506.3   | 20.3           | 0.3     |

**(Number of persons engaged by sex)**

In the whole Kingdom, by sex of persons engaged, the share of male labor is larger than female labor (56.6% vs 43.4%).

By scale of establishments, Large and Medium & Small are highly depending on male labor (80.2% and 77.8%), whereas Micro depend more on female labor (59.6%).

Table 3.1-2 Persons engaged by sex

|                 | Total     | Large   | Medium & Small | Micro   |
|-----------------|-----------|---------|----------------|---------|
| Total number    | 1,673,390 | 451,739 | 245,671        | 975,980 |
| Composition (%) | 100.0     | 100.0   | 100.0          | 100.0   |
| Male            | 56.6      | 80.2    | 77.8           | 40.4    |
| Female          | 43.4      | 19.8    | 22.2           | 59.6    |

### 3-2 Number of persons engaged by scale of establishments and nationality of owner

The share of number of persons engaged under Cambodian ownership is 82.5%. But looking at Large establishments only the number of persons engaged in Foreign establishments is bigger than Cambodian establishments.

Looking at the average number of persons engaged by nationality of owner, it shall be noted that Foreign establishments employ about 19 times bigger number of person than Cambodian establishments (average number of person engaged are 51.8 persons in foreign establishments whereas in Cambodian establishments the number is only 2.8 persons).

Moreover, among foreign large establishments, establishments of Chinese (809.1 persons) and other Asian (889.8 persons) employ large number of person (Labor intensive factories such as: garments factories are the examples).

Table 3.2-1 Persons engaged by nationality of owner

| Number of person engaged | Total     | Large   | Medium & Small | Micro   |
|--------------------------|-----------|---------|----------------|---------|
| Total number             | 1,673,390 | 451,739 | 245,671        | 975,980 |
| Composition (%)          | 100.0     | 100.0   | 100.0          | 100.0   |
| Cambodian                | 82.5      | 42.8    | 91.5           | 98.7    |
| Foreigner                | 17.5      | 57.2    | 8.5            | 1.3     |
| o/w Chinese              | 11.2      | 38.3    | 4.2            | 0.5     |
| Korean                   | 1.2       | 3.9     | 0.5            | 0.1     |
| Vietnamese               | 0.5       | 0.2     | 0.5            | 0.6     |
| Other Asian              | 3.3       | 11.4    | 1.3            | 0.1     |
| US and Europe            | 1.1       | 2.9     | 1.7            | 0.1     |
| Others                   | 0.1       | 0.4     | 0.2            | 0.0     |

Table 3.2-2 Average number of persons engaged by nationality of owner (number)

| Number of person engaged | Total | Large | Medium & Small | Micro |
|--------------------------|-------|-------|----------------|-------|
| Total                    | 3.3   | 578.4 | 22.7           | 2.0   |
| Cambodian                | 2.8   | 425.8 | 22.2           | 2.0   |
| Foreigner                | 51.8  | 790.3 | 30.7           | 2.8   |
| o/w Chinese              | 88.1  | 809.1 | 34.9           | 2.7   |
| Korean                   | 111.1 | 680.4 | 22.3           | 5.4   |
| Vietnamese               | 3.2   | 355.3 | 25.8           | 2.3   |
| Other Asian              | 149.0 | 889.8 | 28.3           | 4.8   |
| US and Europe            | 49.3  | 633.4 | 28.3           | 5.3   |
| Others                   | 43.1  | 326.6 | 36.1           | 5.3   |



### 3-3 Number of persons engaged by scale and ownership of establishments

Looking at the number of persons engaged by scale and ownership of establishments, individual proprietor employs about 60% of persons engaged, and majority of which is Micro (53.1%).

By scale of establishments, among Large, Private limited company has the largest share (15.4%) followed by Sole proprietor (6.4%). Among Medium & Small, the share of Individual proprietor is 4.4% and that of State Owned Organization (SOO) is 4.2%. SOO are mainly engaging such services as Customs services, Airlines, Water supply, and telecommunication.

Table 3.3-1 Persons engaged by ownership of establishments

| Ownership                                   | Total     | Large   | Medium & Small | Micro   |
|---------------------------------------------|-----------|---------|----------------|---------|
| Total number                                | 1,673,390 | 451,739 | 245,671        | 975,980 |
| Share (%)                                   | 100.0     | 27.0    | 14.7           | 58.3    |
| Individual proprietor                       | 58.4      | 0.9     | 4.4            | 53.1    |
| Sole proprietor                             | 11.9      | 6.4     | 3.3            | 2.1     |
| General partnership                         | 1.1       | 0.9     | 0.2            | 0.0     |
| Limited partnership                         | 0.7       | 0.5     | 0.2            | 0.0     |
| Private limited company                     | 17.1      | 15.4    | 1.4            | 0.4     |
| Public limited company                      | 0.8       | 0.4     | 0.3            | 0.1     |
| Subsidiary of foreign company               | 0.0       | 0.0     | 0.0            | 0.0     |
| Branch of a foreign company                 | 0.6       | 0.5     | 0.1            | 0.0     |
| Commercial rep. office of a foreign company | 0.0       | 0       | 0.0            | 0.0     |
| Cooperative                                 | 0.0       | 0       | 0.0            | 0.0     |
| State-owned organization                    | 7.6       | 1.5     | 4.2            | 2.0     |
| NGO                                         | 1.1       | 0.3     | 0.6            | 0.2     |
| Others                                      | 0.5       | 0.0     | 0.1            | 0.4     |

Table 3.3-2 Persons engaged by ownership of establishments (%)

| Ownership                                   | Total | Large | Medium & Small | Micro |
|---------------------------------------------|-------|-------|----------------|-------|
| Composition                                 | 100.0 | 100.0 | 100.0          | 100.0 |
| Individual proprietor                       | 58.4  | 3.3   | 30.1           | 91.1  |
| Sole proprietor                             | 11.9  | 23.9  | 22.5           | 3.7   |
| General partnership                         | 1.1   | 3.5   | 1.0            | 0.0   |
| Limited partnership                         | 0.7   | 1.9   | 1.1            | 0.0   |
| Private limited company                     | 17.1  | 57.1  | 9.2            | 0.6   |
| Public limited company                      | 0.8   | 1.6   | 2.2            | 0.1   |
| Subsidiary of foreign company               | 0.0   | 0.1   | 0.1            | 0.0   |
| Branch of a foreign company                 | 0.6   | 2.0   | 0.4            | 0.0   |
| Commercial rep. office of a foreign company | 0.0   | 0     | 0.0            | 0.0   |
| Cooperative                                 | 0.0   | 0     | 0.0            | 0.0   |
| State-owned organization                    | 7.6   | 5.4   | 28.5           | 3.4   |
| NGO                                         | 1.1   | 1.2   | 4.4            | 0.3   |
| Others                                      | 0.5   | 0.0   | 0.5            | 0.7   |

### 3-4 Number of persons engaged by scale of establishments and year of starting business

More than half of persons engaged (59.4%) is employed after 2005. Not only Large and Medium & Small establishments but also Micro has recorded a rapid annual increase with two digits during 2008 – 2010. (refer to Table 3.4.1 and Table 3.4.2 in Part 2)

Table 3.4 Persons engaged by year of starting business

|                   | Total     | Large   | Medium &<br>Small | Micro   |
|-------------------|-----------|---------|-------------------|---------|
| Total number      | 1,673,390 | 451,739 | 245,671           | 975,980 |
| Composition (%)   | 100.0     | 100.0   | 100.0             | 100.0   |
| In or before 1991 | 8.9       | 4.6     | 21.3              | 7.8     |
| 1992-1999         | 14.7      | 24.4    | 13.7              | 10.3    |
| 2000-2004         | 17.1      | 17.3    | 16.3              | 17.1    |
| 2005-2010         | 53.8      | 50.8    | 44.1              | 57.7    |
| 2011              | 4.3       | 1.5     | 3.0               | 5.9     |
| Unknown           | 1.3       | 1.4     | 1.6               | 1.2     |

Figure 4 Percentage of number of establishments by year of starting business

(%)

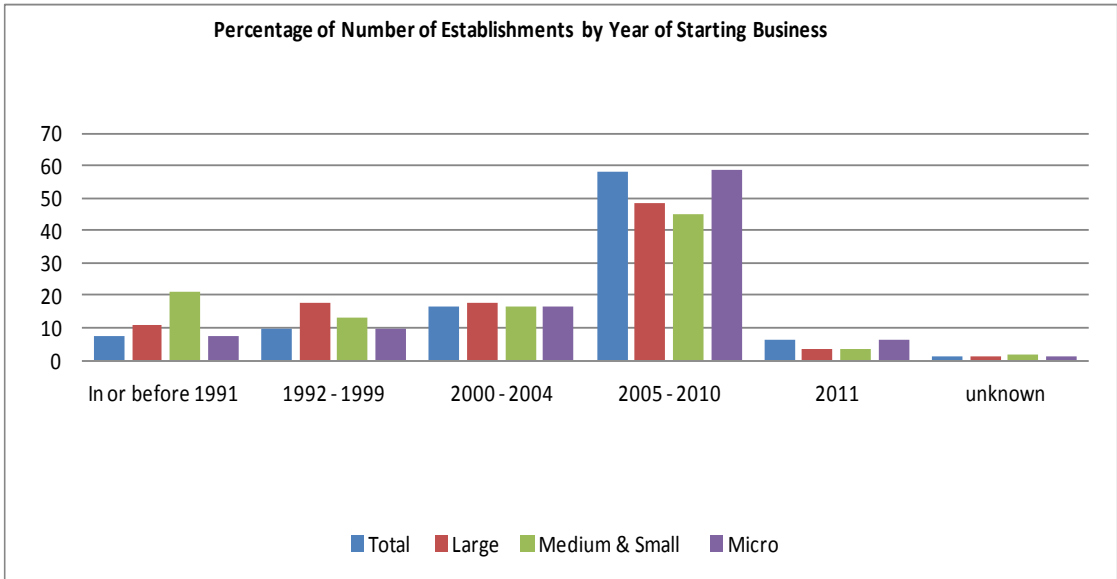


Figure 5 Percentage of number of persons engaged by year of starting business

(%)

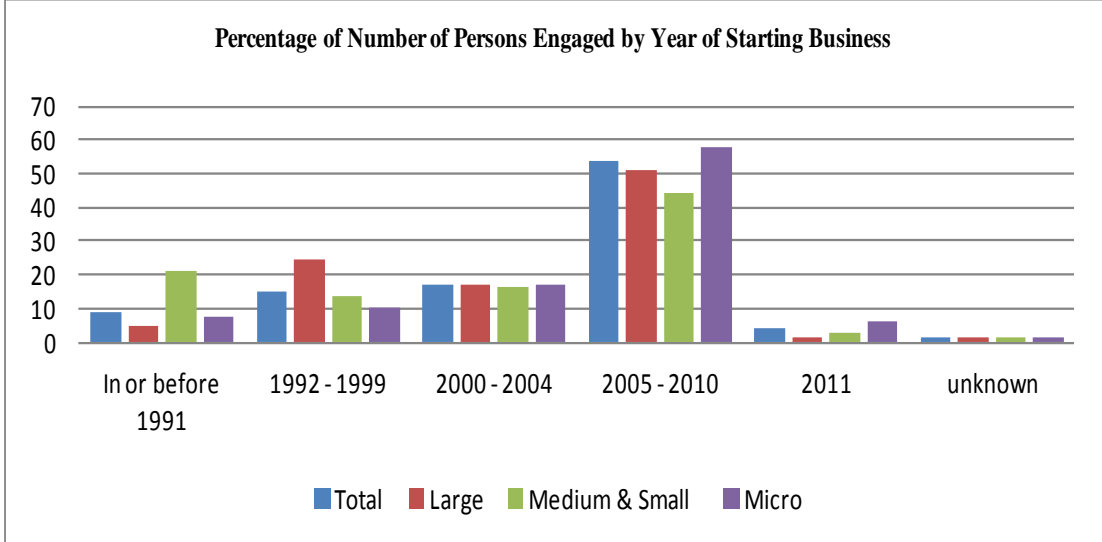
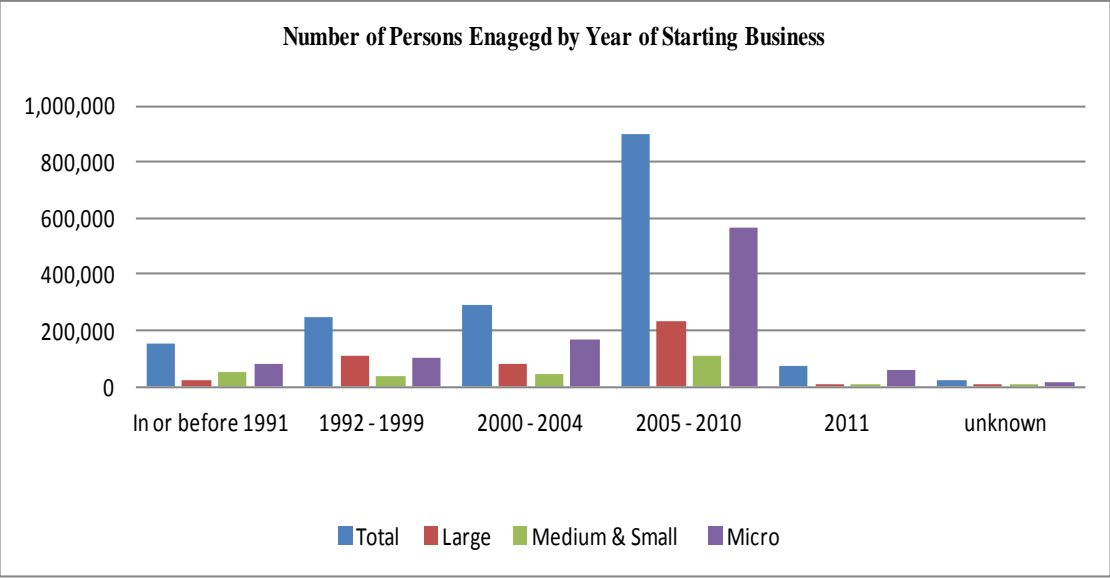


Figure 6 Number of persons engaged by year of starting business



### 3.5 Number of persons engaged by size of persons engaged

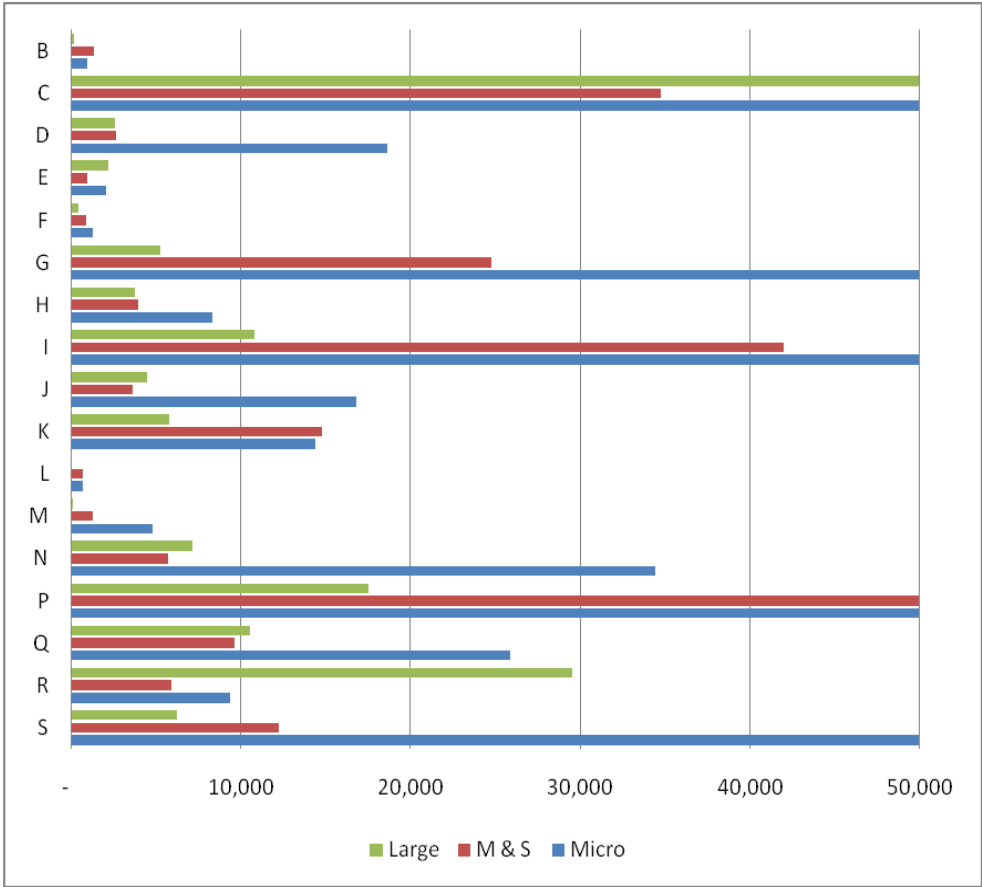
More than half (56.2%) of Large establishments employ over 1,000 persons. In case of Medium & small, large variance can be seen from 11 up to 50 persons whereas Micro, majority has 2 and less person engaged.

Looking at section of industry, in case of Large, Manufacturing with over 1,000 persons (13.6%) and in case of Micro,-Wholesale and retail trade, repair of motor vehicles and motorcycles, with 2 persons (12.9%) are the two eminent sections that employ large number of person engaged.

Table 3.5 Persons engaged by size of persons engaged

| Number of persons engaged | Total     | Large   | Medium & Small | Micro   |
|---------------------------|-----------|---------|----------------|---------|
| Total number              | 1,673,390 | 451,739 | 245,671        | 975,980 |
| Share (%)                 | 100.0     | 27.0    | 14.7           | 58.3    |
| Composition (%)           | 100.0     | 100.0   | 100.0          | 100.0   |
| 1                         | 13.3      | 0.0     | 0.0            | 22.8    |
| 2                         | 21.1      | 0.0     | 0.0            | 36.1    |
| 3                         | 8.3       | 0.0     | 0.0            | 14.3    |
| 4                         | 5.0       | 0.0     | 0.0            | 8.6     |
| 5-10                      | 10.7      | 0.0     | 0.0            | 18.3    |
| 11-20                     | 5.8       | 0.0     | 39.3           | 0.0     |
| 21-50                     | 5.7       | 0.0     | 38.7           | 0.0     |
| 51-100                    | 3.2       | 0.0     | 21.9           | 0.0     |
| 101-500                   | 6.6       | 24.3    | 0.0            | 0.0     |
| 501-1,000                 | 5.3       | 19.5    | 0.0            | 0.0     |
| Over 1,000                | 15.2      | 56.2    | 0.0            | 0.0     |

Figure 7 Number of persons engaged by section of industry  
 (refer to Table 3.5.3 in Part 2)



(Note) B, C, D.....S indicate section of ISIC Rev.4 (refer to Table 1.1-1).





## **Chapter 4 Province**

### **4-1 Number of establishments by province and scale of establishments**

All over the country, Phnom Penh has the largest share of establishments with the share of 59.8%, followed by Kampong Cham (11.1%) and Kandal Provinces (8.0%).

In Phnom Penh and in Kandal, Manufacturing industry such as garments factories are the typical establishments in the region and in Kampong Cham Province, Agricultural processing industry such as rubber and foods processing are the examples of establishments with largest share.

Large establishments concentrate in Phnom Penh area (59.8%), but as for Medium & Small, the percentage of concentration into Phnom Penh area is lowered to 35.1% and in case of Micro establishments are more dispersed nation widely (share of Phnom Penh is only 18.6%).

Looking at the percentage of composition of scales of establishments, such provinces as Kandal, Siem Reap, Svay Rieng and Preah Sihanouk shows fairly balanced share than other provinces.

Table 4.1 Number of establishments by province and scale

| Provinces                   | Total   | Large | Medium & Small | Micro   |
|-----------------------------|---------|-------|----------------|---------|
| Whole country: Total number | 505,134 | 781   | 10,809         | 493,544 |
| Composition (%)             | 100.0   | 100.0 | 100.0          | 100.0   |
| 01 Banteay Meanchey         | 4.3     | 2.4   | 4.5            | 4.3     |
| 02 Battambang               | 6.8     | 2.2   | 6.9            | 6.8     |
| 03 Kampong Cham             | 11.1    | 4.4   | 8.0            | 11.2    |
| 04 Kampong Chhnang          | 3.9     | 1.4   | 2.1            | 3.9     |
| 05 Kampong Speu             | 4.5     | 1.9   | 2.8            | 4.5     |
| 06 Kampong Thom             | 4.4     | 0.8   | 2.3            | 4.5     |
| 07 Kampot                   | 3.4     | 1.0   | 2.9            | 3.4     |
| 08 Kandal                   | 8.0     | 9.0   | 7.1            | 8.0     |
| 09 Koh Kong                 | 1.0     | 0.3   | 0.6            | 1.0     |
| 10 Kratie                   | 2.2     | 0.3   | 1.5            | 2.2     |
| 11 Mondul Kiri              | 0.4     | 0.1   | 0.3            | 0.4     |
| 12 Phnom Penh               | 19.0    | 59.8  | 35.1           | 18.6    |
| 13 Preah Vihear             | 1.1     | 0.0   | 0.5            | 1.1     |
| 14 Prey Veng                | 5.9     | 0.9   | 3.6            | 6.0     |
| 15 Pursat                   | 2.4     | 0.4   | 1.7            | 2.4     |
| 16 Ratanak Kiri             | 1.1     | 0.1   | 0.7            | 1.1     |
| 17 Siem Reap                | 6.4     | 5.8   | 8.2            | 6.3     |
| 18 Preah Sihanouk           | 2.1     | 3.2   | 2.6            | 2.1     |
| 19 Stung Treng              | 0.9     | 0.0   | 0.6            | 0.9     |
| 20 Svay Rieng               | 3.0     | 3.8   | 2.2            | 3.0     |
| 21 Takeo                    | 6.3     | 1.4   | 3.9            | 6.4     |
| 22 Otdar Meanchey           | 1.0     | 0.3   | 0.6            | 1.0     |
| 23 Kep                      | 0.3     | 0.0   | 0.4            | 0.3     |
| 24 Pailin                   | 0.6     | 0.6   | 0.5            | 0.6     |

#### **4-2 Number of persons engaged by province and scale of establishments**

Phnom Penh employs 1/3 of persons engaged of the Kingdom and Large and Medium & Small establishments' shows high percentage of shares (59.7% and 37.2% respectively).

The share of persons engaged in each Province is not always in line with the share of establishments (refer to Tables 4.2.1 and 4.1.1). For instant, looking at Kampong Cham Province, the share of number of establishments (11.1%) is larger than that of persons engaged (8.5%). This indicates that in Kampong Cham, average number of persons engaged per establishments is smaller than the average number of persons engaged in the Kingdom as a whole whereas in Kandal Province, the average size of person engaged per establishments is bigger than nation's average thanks to garments factories located in the province.

Table 4.2 Persons engaged by province and scale

| Provinces                   | Total     | Large   | Medium & Small | Micro   |
|-----------------------------|-----------|---------|----------------|---------|
| Whole country: Total number | 1,673,390 | 451,739 | 245,671        | 975,980 |
| Composition (%)             | 100.0     | 100.0   | 100.0          | 100.0   |
| 01 Banteay Meanchey         | 4.0       | 3.0     | 4.0            | 4.5     |
| 02 Battambang               | 5.1       | 0.7     | 6.6            | 6.7     |
| 03 Kampong Cham             | 8.5       | 4.2     | 7.7            | 10.8    |
| 04 Kampomg Chhnang          | 3.4       | 3.3     | 2.0            | 3.9     |
| 05 Kampong Speu             | 4.3       | 3.8     | 2.6            | 5.0     |
| 06 Kampong Thom             | 2.9       | 0.2     | 2.2            | 4.3     |
| 07 Kampot                   | 2.5       | 0.7     | 2.7            | 3.3     |
| 08 Kandal                   | 9.0       | 13.8    | 7.7            | 7.2     |
| 09 Koh Kong                 | 0.8       | 0.3     | 0.6            | 1.1     |
| 10 Kratie                   | 1.4       | 0.2     | 1.3            | 1.9     |
| 11 Mondul Kiri              | 0.4       | 0.0     | 0.3            | 0.5     |
| 12 Phnom Penh               | 33.3      | 59.7    | 37.3           | 20.1    |
| 13 Preah Vihear             | 0.6       | 0.0     | 0.4            | 1.0     |
| 14 Prey Veng                | 3.8       | 0.3     | 3.3            | 5.6     |
| 15 Pursat                   | 1.6       | 0.1     | 1.5            | 2.3     |
| 16 Ratanak Kiri             | 0.8       | 0.0     | 0.7            | 1.1     |
| 17 Siem Reap                | 5.6       | 2.2     | 8.4            | 6.5     |
| 18 Preah Sihanouk           | 2.4       | 2.7     | 2.8            | 2.1     |
| 19 Stung Treng              | 0.7       | 0.0     | 0.6            | 1.0     |
| 20 Svay Rieng               | 3.2       | 3.4     | 2.2            | 3.3     |
| 21 Takeo                    | 4.2       | 0.8     | 3.8            | 6.0     |
| 22 Otdar Meanchey           | 0.8       | 0.3     | 0.5            | 1.1     |
| 23 Kep                      | 0.2       | 0.0     | 0.4            | 0.3     |
| 24 Pailin                   | 0.5       | 0.3     | 0.5            | 0.6     |

### **4-3 Average number of persons engaged per establishments**

Looking at the average number of persons engaged per establishments, the Census shows that in average 3.3 persons are engaging per establishments. But by scale, big difference can be seen. Large scale of establishments employs 578.4 persons, while Medium & Small employs 22.7 persons, about 1/25 and Micro employs only 2 persons per establishments.

By provinces, Kampong Chhnang and Kampong Speu, average number of persons engaged are particularly large, more than 2 times larger than national average of Large thanks to the garments factories and beer factory located there.

Table 4.3 Average number of persons engaged per establishments by province and scale (number)

| Provinces           | Total | Large   | Medium & Small | Micro |
|---------------------|-------|---------|----------------|-------|
| Whole country       | 3.3   | 578.4   | 22.7           | 2.0   |
| 01 Banteay Meanchey | 3.1   | 724.0   | 20.3           | 2.1   |
| 02 Battambang       | 2.5   | 187.4   | 21.7           | 2.0   |
| 03 Kampong Cham     | 2.5   | 563.3   | 21.9           | 1.9   |
| 04 Kampomg Chhnang  | 2.9   | 1,336.4 | 20.9           | 2.0   |
| 05 Kampong Speu     | 3.2   | 1,148.9 | 21.2           | 2.2   |
| 06 Kampong Thom     | 2.2   | 131.0   | 21.4           | 1.9   |
| 07 Kampot           | 2.4   | 392.5   | 21.5           | 1.9   |
| 08 Kandal           | 3.7   | 887.5   | 24.6           | 1.8   |
| 09 Koh Kong         | 2.6   | 643.0   | 20.0           | 2.1   |
| 10 Kratie           | 2.1   | 383.5   | 19.8           | 1.7   |
| 11 Mondul Kiri      | 2.7   | 186.0   | 19.4           | 2.3   |
| 12 Phnom Penh       | 5.8   | 577.4   | 24.1           | 2.1   |
| 13 Preah Vihear     | 2.0   | 0       | 21.1           | 1.8   |
| 14 Prey Veng        | 2.1   | 191.1   | 20.4           | 1.9   |
| 15 Pursat           | 2.2   | 111.3   | 20.1           | 1.9   |
| 16 Ratanak Kiri     | 2.3   | 201.0   | 20.2           | 2.0   |
| 17 Siem Reap        | 2.9   | 222.2   | 23.3           | 2.0   |
| 18 Preah Sihanouk   | 3.7   | 496.7   | 24.5           | 1.9   |
| 19 Stung Treng      | 2.4   | 0       | 23.8           | 2.1   |
| 20 Svay Rieng       | 3.5   | 518.4   | 22.2           | 2.2   |
| 21 Takeo            | 2.2   | 313.6   | 21.9           | 1.8   |
| 22 Otdar Meanchey   | 2.7   | 584.5   | 17.9           | 2.3   |
| 23 Kep              | 2.4   | 0       | 19.1           | 1.9   |
| 24 Pailin           | 2.9   | 266.0   | 20.1           | 2.0   |

## **Chapter 5 Financial statements**

### **5.1 Number of establishments that keep Balance Sheet (B/S) and Income Statements (I/S)**

1) The number of establishments that keep B/S and I/S among establishments surveyed is 920 and only 0.2% of all the establishments surveyed. Even looking at Large establishments only, the number is about one third of large establishments (283 among 786, 36%). Among establishments that keep B/S and I/S, the share of Large establishments is 30.8% only. Medium & Small has the share of about 50% (49.2%). The share of Micro establishments is 20%.

By section of ISIC, Manufacturing that keep B/S and I/S has the largest share (25.4%, 234 establishments out of 920), followed by Whole sale and retail trade; repair of motor vehicles and motorcycles (21.1%, 194 out of 920) and Accommodation and food service activities (14.5%, 133 out of 920).

Among Large, Manufacturing has the largest share (19.7%) but among Medium and Small and Micro, it is Wholesale and retail trade; repair of motor vehicles and motorcycles that has the largest share (12.1% and 8.2% for each).

Table 5.1-1 Entities that keep Balance Sheet and Income Statements<sup>3</sup> (number)

|        |                                                                      | Total | Large | Medium & Small | Micro |
|--------|----------------------------------------------------------------------|-------|-------|----------------|-------|
| Number |                                                                      | 920   | 316   | 431            | 173   |
| o/w    | Section of ISIC Rev.4                                                |       |       |                |       |
| B      | Mining and quarrying                                                 | 5     | 0     | 3              | 2     |
| C      | Manufacturing                                                        | 234   | 182   | 46             | 6     |
| D      | Electricity, gas, steam and air conditioning supply                  | 10    | 2     | 7              | 1     |
| E      | Water supply; sewerage, waste management and remediation activities  | 10    | 3     | 7              | 0     |
| F      | Construction                                                         | 20    | 2     | 12             | 6     |
| G      | Wholesale and retail trade; repair of motor vehicles and motorcycles | 194   | 16    | 106            | 72    |
| H      | Transportation and storage                                           | 65    | 6     | 40             | 19    |
| I      | Accommodation and food service activities                            | 133   | 28    | 89             | 16    |
| J      | Information and communication                                        | 37    | 14    | 18             | 5     |
| K      | Financial and insurance activities                                   | 55    | 20    | 28             | 7     |
| L      | Real estate activities                                               | 15    | 0     | 8              | 7     |
| M      | Professional, scientific and technical activities                    | 20    | 3     | 11             | 6     |
| N      | Administrative and support service activities                        | 47    | 8     | 16             | 23    |
| P      | Education                                                            | 28    | 11    | 15             | 2     |
| Q      | Human health and social work activities                              | 11    | 2     | 9              | 0     |
| R      | Arts, entertainment and recreation                                   | 22    | 15    | 7              | 0     |
| S      | Other service activities                                             | 14    | 4     | 9              | 1     |

<sup>3</sup> Table 5.1-1 and 5.1-2 shall cover only the number of those who keep Balance Sheet and Income Statements only.



Table 5.1-2 Entities that keep Balance Sheet and Income Statements (%)

|       |                                                                      | Total | Large | Medium &<br>Small | Micro |
|-------|----------------------------------------------------------------------|-------|-------|-------------------|-------|
| Share |                                                                      | 100.0 | 34.3  | 46.8              | 18.8  |
| o/w   | Section of ISIC Rev.4                                                |       |       |                   |       |
| B     | Mining and quarrying                                                 | 0.5   | 0.0   | 0.3               | 0.2   |
| C     | Manufacturing                                                        | 25.4  | 19.8  | 5.0               | 0.7   |
| D     | Electricity, gas, steam and air conditioning supply                  | 1.1   | 0.2   | 0.8               | 0.1   |
| E     | Water supply; sewerage, waste management and remediation activities  | 1.1   | 0.3   | 0.8               | 0.0   |
| F     | Construction                                                         | 2.2   | 0.2   | 1.3               | 0.7   |
| G     | Wholesale and retail trade; repair of motor vehicles and motorcycles | 21.1  | 1.7   | 11.5              | 7.8   |
| H     | Transportation and storage                                           | 7.1   | 0.7   | 4.3               | 2.1   |
| I     | Accommodation and food service activities                            | 14.5  | 3.0   | 9.7               | 1.7   |
| J     | Information and communication                                        | 4.0   | 1.5   | 2.0               | 0.5   |
| K     | Financial and insurance activities                                   | 6.0   | 2.2   | 3.0               | 0.8   |
| L     | Real estate activities                                               | 1.6   | 0.0   | 0.9               | 0.8   |
| M     | Professional, scientific and technical activities                    | 2.2   | 0.3   | 1.2               | 0.7   |
| N     | Administrative and support service activities                        | 5.1   | 0.9   | 1.7               | 2.5   |
| P     | Education                                                            | 3.0   | 1.2   | 1.6               | 0.2   |
| Q     | Human health and social work activities                              | 1.2   | 0.2   | 1.0               | 0.0   |
| R     | Arts, entertainment and recreation                                   | 2.4   | 1.6   | 0.8               | 0.0   |
| S     | Other service activities                                             | 1.5   | 0.4   | 1.0               | 0.1   |

2) As for the number of person engaged, the share of Large is 1/4 and that of Medium & Small is 12.7% and majority is Micro (62.1%).

Among entire person engaged, those who are employed in entities with B/S and I/S is 19.2% and majority is in Large establishments (18.2%). 62.0% of person engaged are working in Micro establishments that do not keep B/S and I/S.

Table 5.1-3 Number of entities and persons engaged of entities that answered Q16 and Q21

(number, share %)

|                                                                  | Whole Industry       | Large             | M&S               | Micro             |
|------------------------------------------------------------------|----------------------|-------------------|-------------------|-------------------|
| Number of entities                                               | 496,355              | 602               | 8,876             | 486,877           |
| o/w number of entities with B/S                                  | 920                  | 316               | 431               | 173               |
| number of entities without B/S                                   | 495,435              | 286               | 8,445             | 486,704           |
| Number of entire person engaged (share)                          | 1,535,903<br>(100.0) | 387,273<br>(25.2) | 194,705<br>(12.7) | 953,925<br>(62.1) |
| o/w number of entire person engaged of entities with B/S (share) | 295,592<br>(19.2)    | 278,843<br>(18.2) | 15,583<br>(1.0)   | 1,166<br>(0.1)    |
| number of entire person engaged of entities without B/S (share)  | 1,240,311<br>(80.6)  | 108,430<br>(7.1)  | 179,122<br>(11.6) | 952,759<br>(62.0) |

(Note) In the table above, “entities with B/S” means entities that keep Balance Sheet and Income Statements and which answered to Q15 as “1-Yes” (refer to Attachments 2; Form of Questionnaire).

## 5.2 Sales

1) Looking at the whole industry, the size of total annual sales of entities that keep B/S and I/S (hereafter without B/S) is about 65% of those that do not keep (hereafter without B/S). But looking at the Large entities only, the former record 4.1 times larger sales amount than the latter. It is Micro entities that reported that the total amount of sales without B/S is remarkably larger than that of without B/S (147 times larger).

But looking at average amount of sales per entities with B/S is 5.4 million USD and 349 times larger than those without B/S. By scale, Large is 15 million USD, 5 times larger than those without B/S, Medium & Small record 1.5 million USD and about 14 times larger than those without B/S, and Micro is 0.2 million USD and about 18 times larger than those without B/S.

Average annual sales per person engaged of whole industry, too, is 16,851USD and 2.7 times larger than that of without B/S; Large 15,267USD and 1.6 times, Medium & Small 43,956USD and 8.6 times, and Micro 33,448USD and 5.5 times larger than that of without B/S.

Table 5.2-1 Annual sales by scale of entities

|                                                                           | Whole industry | Large         | Medium & Small | Micro         |
|---------------------------------------------------------------------------|----------------|---------------|----------------|---------------|
| Total annual sales (USD)                                                  | 12,678,385,624 | 5,289,567,787 | 1,602,970,661  | 5,785,847,176 |
| (Share %)                                                                 | -100           | -37.6         | -16.7          | -45.7         |
| o/w annual sales of entities that keep B/S and Income Statements (USD)    | 4,980,987,199  | 4,257,024,080 | 684,963,247    | 38,999,872    |
| annual sales of entities that do not keep B/S and Income Statements (USD) | 7,697,398,425  | 1,032,543,707 | 918,007,414    | 5,746,847,304 |
| Annual sales per entities (USD)                                           | 25,543         | 8,786,657     | 180,596        | 11,884        |
| o/w entities that keep B/S and Income Statements (USD)                    | 5,414,117      | 13,471,595    | 1,589,242      | 225,433       |
| entities that do not keep B/S and Income Statements (USD)                 | 15,537         | 3,610,293     | 108,704        | 11,808        |
| Annual sales of entities per entire person engaged (USD)                  | 8,255          | 13,658        | 8,233          | 6,065         |
| o/w entities that keep B/S and Income Statements (USD)                    | 16,851         | 15,267        | 43,956         | 33,448        |
| entities that do not keep B/S and Income Statements (USD)                 | 6,206          | 9,523         | 5,125          | 6,032         |

(Note) Data on “Annual sales of entities per entire person engaged” above covers Single unit and Head office of establishments that answered to Q16 and Q21.

2) Looking at enterprises, total annual sales of whole industry is about 1/3 of that of entities (4.1 billion USD vs. 12.7 billion USD: refer to Table 5.2.2 and 5.2.1). Annual sales per enterprises are also smaller than that of entities: about 3/4 of entities (4.1million vs. 5.4 million).

But amount of annual sales per entire person engaged of enterprises is larger than that of entities (14,552 USD vs. 8,255 USD). By scale, annual sales per entire person engaged of Large is nearly the same as that of entities but both Medium & Small and Micro establishments, the amounts are far larger than those of entities (about 4 times and 2 times larger than that of entities).

Table 5.2-2 Annual sales by scale of enterprises

|                                                | Whole industry | Large         | Medium & Small | Micro      |
|------------------------------------------------|----------------|---------------|----------------|------------|
| Total annual sales (USD)                       | 4,126,482,859  | 3,557,335,022 | 548,931,194    | 20,216,643 |
| Share (%)                                      | (100.0)        | (86.2)        | (13.3)         | ( 0.5)     |
| Annual sales per enterprises (USD)             | 4,093,733      | 11,549,789    | 1,193,329      | 84,236     |
| Annual sales per entire person engaged (USD)   | 14,552         | 13,380        | 33,920         | 13,327     |
| <Reference>                                    |                |               |                |            |
| Number of enterprises                          | 1,008          | 308           | 460            | 240        |
| o/w with B/S                                   | 659            | 256           | 291            | 112        |
| Number of entire person engaged of enterprises | 283,570        | 265,870       | 16,183         | 1,517      |
| o/w with B/S                                   | 248,441        | 236,704       | 10,978         | 759        |

(Note) This table covers enterprises both those who keep B/S and I/S and those who do not keep B/S and I/S.

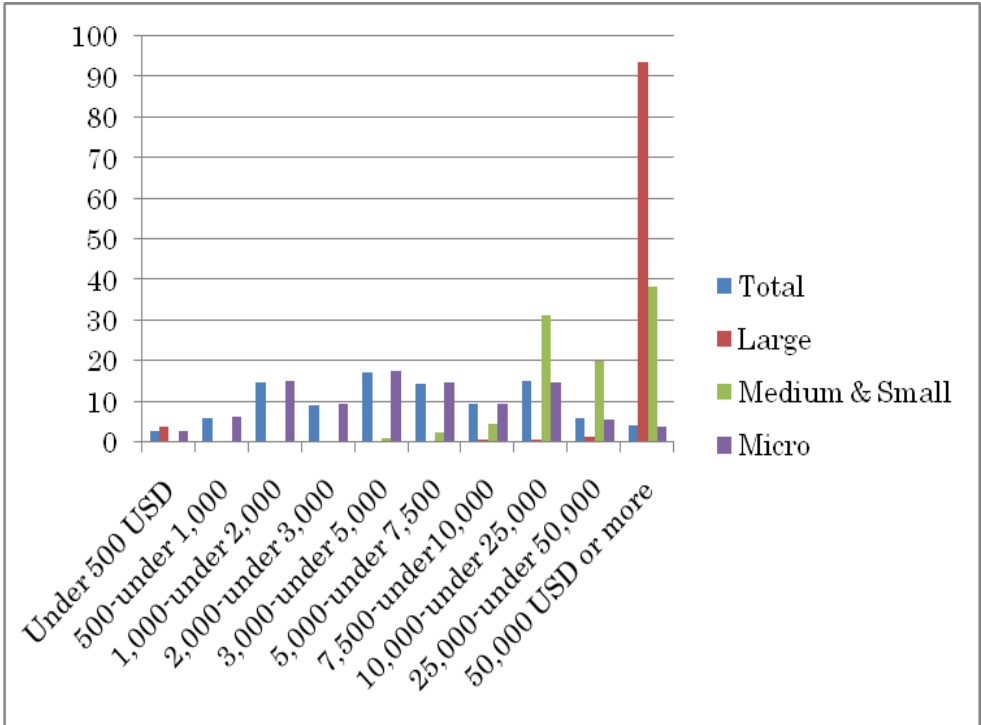
3) Looking at the distribution of amount of sales, largest share is between 3,000 and 5,000 USD (16.5%). Among Large more than 90% is 50,000 or more. Medium & Small, 50,000 or more has the largest share (38.6%). Among Micro it is 3,000-under 5,000 that has the largest share (16.8%). It is noticed that even in Micro, there are establishments that records sales larger than 10,000 USD per year.

Table 5.2-3 Distribution of sales by scale of entities

| Size of Sales (USD)              | Total number of establishments | Large | Medium & Small | Micro   |
|----------------------------------|--------------------------------|-------|----------------|---------|
| Total (number of establishments) | 496,355                        | 602   | 8,876          | 486,877 |
| Composition (%)                  | 100.0                          | 100.0 | 100.0          | 100.0   |
| Under 500 USD                    | 2.9                            | 3.8   | 0.5            | 2.9     |
| 500-under 1,000                  | 6.1                            | 0.0   | 0.1            | 6.2     |
| 1,000-under 2,000                | 14.8                           | 0.0   | 0.3            | 15.1    |
| 2,000-under 3,000                | 10.2                           | 0.0   | 0.6            | 9.5     |
| 3,000-under 5,000                | 16.5                           | 0.2   | 1.2            | 16.8    |
| 5,000-under 7,500                | 14.7                           | 0.0   | 2.7            | 15.0    |
| 7,500-under 10,000               | 9.3                            | 0.5   | 4.5            | 9.4     |
| 10,000-under 25,000              | 15.0                           | 0.7   | 31.5           | 14.7    |
| 25,000-under 50,000              | 6.1                            | 1.2   | 20.1           | 5.8     |
| 50,000 USD or more               | 4.4                            | 93.7  | 38.6           | 3.7     |

Figure 8 Distribution of sales by scale of entities

(share, %)



### 5.3 Profit

1) Looking at the total annual profit amount of entities of whole industry, the size of profit of entities with B/S is only 7% of that of entities without B/S (95 million USD vs. 1,604 million USD). In particular, among Micro, entities with B/S reported loss whereas those without B/S reported huge profit (loss of about 4 million vs. 1,269 million profit). About 94% of total profit reported in Cambodia is recorded by entities without B/S.

As for the annual profit per entities, amount of profit of Large is 135 times larger than that of Micro because Micro entities with B/S records loss. By scale, in case of Large entities without B/S reported 3.9 times larger profit than those with B/S but in case of Medium & Small, entities with B/S reported 6 times larger profit than those without B/S.

Looking at the annual profit per person engaged of entities, the size of Large is only 41% of that of Micro (547 vs.1,326 USD). But taking entities without B/S only, the size of profit is 4 times larger than that of entities with B/S (323 vs. 1,293 USD) and Large without B/S reported 14% more profit than Micro without B/S (1,518 vs. 1,332 USD).

The size of profit per entire person engaged reported by Large and Micro entities without B/S is far larger than that of entities with B/S. Only in case of Medium & Small, annual profit per entities as well as annual profit per person engaged is larger than those of entities without B/S. Thus clear difference of profitability can be observed among scale of establishments.



Table 5.3-1 Annual profit by scale of entities (USD)

|                                                      | Whole industry | Large       | Medium & Small | Micro         |
|------------------------------------------------------|----------------|-------------|----------------|---------------|
| Total annual profit                                  | 1,699,473,752  | 211,663,010 | 222,634,501    | 1,265,176,241 |
| o/w entities that keep B/S and Income Statements     | 95,454,683     | 47,099,008  | 52,134,722     | -3,739,046    |
| entities that do not keep B/S and Income Statements  | 1,604,019,069  | 164,564,002 | 170,499,779    | 1,268,915,287 |
| Annual profit per entities                           | 3,424          | 351,600     | 25,083         | 2,599         |
| o/w entities that keep B/S and Income Statements     | 103,799        | 149,047     | 120,962        | -21,613       |
| entities that do not keep B/S and Income Statements  | 3,238          | 575,399     | 20,189         | 2,607         |
| Annual profit per entire persons engaged of entities | 1,106          | 547         | 1,143          | 1,326         |
| o/w entities that keep B/S and Income Statements     | 323            | 169         | 3,346          | -3,207        |
| entities that do not keep B/S and Income Statements  | 1,293          | 1,518       | 952            | 1,332         |

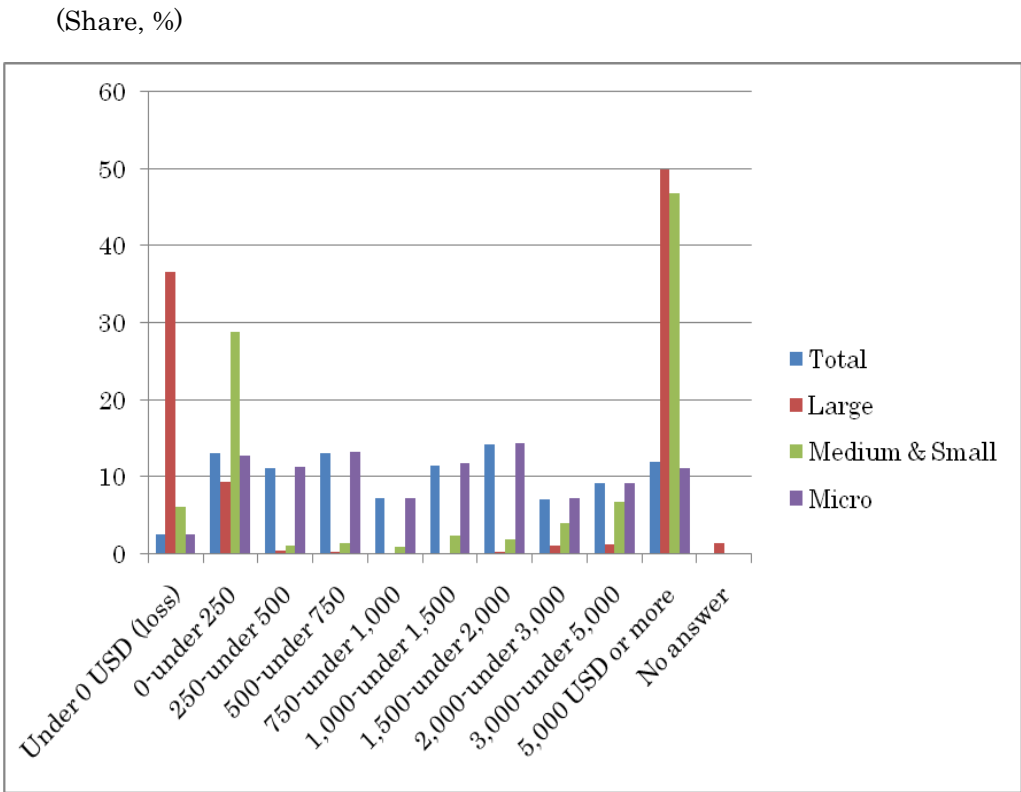
(Note) Data on “entities that keep B/S and Income Statements” above covers Single unit and Head office of establishments that answered to Q16 and Q21.

2) In total only 2.5% of entities reported loss. But among Large, the percentage of entities that reported loss was as high as 36.5%. This high percentage of loss entities might imply that in case of Large the percentage of entities that are established recently is higher (start up period) and they are not yet at the stage of full operation and . Those industrial sector are mostly involved with garment factories because during 2007 – 2008, all most factories are closed and early 2010 some of them are re-opening again. Moreover, construction is also increase sharply reflecting the construction of new buildings as apartment and villa in 2008.

Table 5.3-2 Entities by size of profit

| Size of profit in USD | Total number of entities | Large | Medium & Small | Micro   |
|-----------------------|--------------------------|-------|----------------|---------|
| Total number          | 496,355                  | 602   | 8,876          | 486,877 |
| Share (%)             | 100.0                    | 0.1   | 1.8            | 98.1    |
| Composition (%)       | 100.0                    | 100.0 | 100.0          | 100.0   |
| Under 0 USD (loss)    | 2.5                      | 36.5  | 6.1            | 2.4     |
| 0-under 250           | 13.0                     | 9.3   | 28.8           | 12.7    |
| 250-under 500         | 11.0                     | 0.3   | 1.0            | 11.2    |
| 500-under 750         | 13.0                     | 0.2   | 1.4            | 13.2    |
| 750-under 1,000       | 7.1                      | 0.0   | 0.9            | 7.2     |
| 1,000-under 1,500     | 11.5                     | 0.0   | 2.4            | 11.6    |
| 1,500-under 2,000     | 14.1                     | 0.2   | 1.8            | 14.3    |
| 2,000-under 3,000     | 7.0                      | 1.0   | 4.0            | 7.1     |
| 3,000-under 5,000     | 9.1                      | 1.2   | 6.6            | 9.1     |
| 5,000 USD or more     | 11.8                     | 50.0  | 46.8           | 11.1    |
| No answer             | 0.0                      | 1.3   | 0.1            | 0.0     |

Figure 9 Distribution of profit by scale of entities



3) Looking at the profit & loss by section of ISIC, among Micro that reported huge loss, entities that are engaging in the Real estate activities reported the largest loss amount (43.8% of the loss of Micro), followed by Construction, and Finance and insurance activities etc. while among Large, Manufacturing reported the largest loss, followed by Information and communication. Among Medium & Small, Wholesale and retail trade; repair of motor vehicles and motorcycles reported the largest loss (-9.6 million USD).

Table 5.3-3 Annual profit and loss of entities by industry and scale

(number of entities, amount of profit and loss in USD)

|     |                                                                      | Total  |             | Large  |             | Medium & Small |            | Micro  |            |
|-----|----------------------------------------------------------------------|--------|-------------|--------|-------------|----------------|------------|--------|------------|
|     |                                                                      | number | amount      | number | amount      | number         | amount     | number | amount     |
| o/w | Section of ISIC Rev.4                                                | 920    | 95,494,683  | 316    | 47,099,008  | 431            | 52,134,722 | 173    | -3,739,046 |
| B   | Mining and quarrying                                                 | 5      | -2,134,868  | 0      | .           | 3              | -1,846,557 | 2      | -288,311   |
| C   | Manufacturing                                                        | 234    | -49,583,451 | 182    | -46,427,952 | 46             | -2,985,601 | 6      | -169,898   |
| D   | Electricity, gas, steam and air conditioning supply                  | 10     | 59,330,888  | 2      | 56,714,726  | 7              | 2,616,348  | 1      | -186       |
| E   | Water supply; sewerage, waste management and remediation activities  | 10     | 8,062,416   | 3      | 7,320,361   | 7              | 742,056    | 0      | .          |
| F   | Construction                                                         | 20     | -2,092,676  | 2      | 37,282      | 12             | -1,448,902 | 6      | -681,056   |
| G   | Wholesale and retail trade; repair of motor vehicles and motorcycles | 194    | -23,907,548 | 16     | -14,641,879 | 106            | -9,565,793 | 72     | 300,123    |
| H   | Transportation and storage                                           | 65     | 10,230,991  | 6      | 13,453,780  | 40             | -2,733,623 | 19     | -489,165   |
| I   | Accommodation and food service activities                            | 133    | 50,398,560  | 28     | -9,054,064  | 89             | 59,891,222 | 16     | -438,598   |
| J   | Information and communication                                        | 37     | -25,347,408 | 14     | -33,732,537 | 18             | 8,656,303  | 5      | -271,173   |
| K   | Financial and insurance activities                                   | 55     | 68,536,679  | 20     | 69,600,217  | 28             | -405,297   | 7      | -658,241   |
| L   | Real estate activities                                               | 15     | -1,927,485  | 0      | .           | 8              | -290,702   | 7      | -1,636,783 |
| M   | Professional, scientific and technical activities                    | 20     | 342,876     | 3      | -1,259,639  | 11             | 1,465,248  | 6      | 137,267    |
| N   | Administrative and support service activities                        | 47     | 3,058,204   | 8      | 908,474     | 16             | 1,692,306  | 23     | 457,424    |
| P   | Education                                                            | 28     | 3,354,515   | 11     | 3,312,764   | 15             | 32,973     | 2      | 8,778      |
| Q   | Human health and social work activities                              | 11     | -2,575,552  | 2      | 637,349     | 9              | -3,212,901 | 0      | .          |
| R   | Arts, entertainment and recreation                                   | 22     | -766,095    | 15     | -52,667     | 7              | -713,429   | 0      | .          |
| S   | Other service activities                                             | 14     | 514,637     | 4      | 282,792     | 9              | 241,070    | 1      | -9,225     |

### (Profit ratio by scale of enterprises)

1) Medium & Small enterprises reported the largest amount of annual profit while Micro reported loss as a whole. Looking at the annual profit per enterprises, largest is Medium & Small which is about 1.7 times larger than Large.

Looking at the annual profit per persons engaged of enterprises, Medium & Small reported about 49 times larger profit than Large. Comparing enterprises with B/S and without B/S clear differences can be seen: that of Large with B/S is about 1/3 of that of without B/S; that of Micro with B/S is negative while that of without B/S is positive, far larger than the former, while among Medium & Small, the difference between that of with B/S and without B/S is not large, the latter is 15% larger than the former.

Table 5.3-4 Annual profit and loss by scale of enterprises (USD)

|                                                               | Whole industry | Large      | Medium & Small | Micro      |
|---------------------------------------------------------------|----------------|------------|----------------|------------|
| Total annual profit                                           | 102,368,185    | 30,107,473 | 74,438,976     | -2,178,264 |
| o/w enterprises that keep B/S and Income Statements           | 66,503,513     | 22,265,561 | 48,194,070     | -3,956,118 |
| enterprises that do not keep B/S and Income Statements        | 35,864,672     | 7,841,912  | 26,244,906     | 1,777,854  |
| Annual profit per enterprises                                 | 101,556        | 97,752     | 161,824        | -9,076     |
| o/w enterprises that keep B/S and Income Statements           | 100,916        | 86,975     | 165,615        | -35,322    |
| enterprises that do not keep B/S and Income Statements        | 102,764        | 150,806    | 155,295        | 13,889     |
| Annual profit per entire persons engaged of enterprises (USD) | 361            | 113        | 4,600          | -1,436     |
| o/w enterprises that keep B/S and Income Statements           | 268            | 94         | 4,390          | -5,212     |
| enterprises that do not keep B/S and Income Statements        | 1,021          | 269        | 5,042          | 2,345      |

2) Although the operating profit to sales of whole establishments is 26.6%, profit after tax to sales ratio is only 1.6%: Large 0.6% and Medium & Small reported 8.8% while Micro reported loss of -19.6 %.

Profit before tax to sales ratio of enterprises is slightly higher than the profit after tax ratio except for Large: whole industry is 2.9%, Large is 2.1%, Medium & Small is 9.1% and Micro is -14.6%.

Both ROA and ROE of industry as a whole are also low (0.7% and 2.4% for whole industry), far lower than the market interest rate (currently about 6-7%) and economic growth rate of Cambodia (nominal rate about 10-11%).

When looking at the Profit after tax to sales ratio of entities of all industries, the ratios of all scale are higher than those of enterprises: whole industry 13.4%, especially Micro reported high profit ratio (21.9%).

Table 5.3-5 Profit rate of enterprises by scale (%)

|                                  | Whole industry | Large | Medium & Small | Micro |
|----------------------------------|----------------|-------|----------------|-------|
| Operating profit to sales ratio  | 26.6           | 26.7  | 26.7           | 7.6   |
| Profit after tax to sales ratio  | 1.6            | 0.6   | 8.8            | -19.6 |
| Profit before tax to sales ratio | 2.9            | 2.1   | 9.1            | -14.6 |
| Return on Assets (ROA) ratio     | 0.7            | 0.3   | 3.2            | -3.7  |
| Return on equity (ROE) ratio     | 2.4            | 1.0   | 8.3            | -24.7 |

(Note) Table 5.3.5 and Reference below is calculated only for enterprises (Single Unit and Head Office (Q6)) that keep B/S and I/S (Q15=1). Operating profit is equal to the gross margin (Q21\_GM: refer to “Explanation of Terms” and “Attachment 1”).

**(Reference)**

Profit after tax to sales ratio of all industries, including entities that do not keep balance sheet and income statements is as follows.

| Profit of entities                                                | Whole industry | Large | Medium & Small | Micro |
|-------------------------------------------------------------------|----------------|-------|----------------|-------|
| Profit after tax to sales ratio of entities of all industries (%) | 13.4           | 4.0   | 13.9           | 21.9  |

### **(Salaries and wages per person engaged of enterprises)**

Average salaries and wages of entities of whole industry are 1,654 USD: there is a big difference between Large and Micro: in case of Large average annual salaries paid by entities are 814,903 USD, whereas reported amount of Micro is very low (240 USD only).

But comparing the average salaries and wages of enterprises with that of Large entities, the former is paying 1.4 times larger than the amount of the latter.

Looking at average salaries and wages per person engaged of enterprises, Medium & Small is paying the highest amount (2,420 USD) especially those that keep B/S (2,779 USD) and Large pays lower than other two scales (Large 1,289 USD, whereas Micro 1,701 USD).

Reported Labor cost to sales of entities is 6.5% as a whole; Medium & Small reported the highest rate (13.3%) among all scale of industry. Micro is the lowest with 2.0%. But looking at enterprises only, Large reported the highest with 9.1%, then Micro (8.5%) and Medium & small (5.8%). Labor cost to sales of Micro entities and Micro enterprises show a clear difference: former is only 1/4 of latter because of inclusion of NGO and other non-profit organizations in entities surveyed.

Table 5.3-6 Salaries and wages per person engaged of entities (USD)

|                                                              | Whole Industry | Large       | Medium & Small | Micro       |
|--------------------------------------------------------------|----------------|-------------|----------------|-------------|
| Total Salaries & Wages of entities                           | 820,728,604    | 490,571,756 | 213,478,394    | 116,678,454 |
| Average salaries and wages of entities                       | 1,654          | 814,903     | 24,051         | 240         |
| Total Salaries & Wges of enterprises                         | 384,486,003    | 342,742,448 | 39,163,260     | 2,580,295   |
| o/w: enterprises that keep B/S & Income Statements           | 328,631,306    | 296,707,537 | 30,503,278     | 1,420,491   |
| enterprises that do not keep B/S & Income Statements         | 55,854,697     | 46,034,911  | 8,659,982      | 1,159,804   |
| Average salaries and wages of enterprises                    | 381,435        | 1,112,800   | 85,138         | 10,751      |
| o/w: enterprises that keep B/S & Income Statements           | 498,682        | 1,159,014   | 104,822        | 12,683      |
| enterprises that do not keep B/S & Income Statements         | 160,042        | 885,287     | 51,242         | 9,061       |
| Average salaries and wages per person engaged of enterprises | 1,356          | 1,289       | 2,420          | 1,701       |
| o/w: enterprises that keep B/S & Income Statements           | 1,323          | 1,253       | 2,779          | 1,872       |
| enterprises that do not keep B/S & Income Statements         | 1,590          | 1,578       | 1,664          | 1,530       |
| Labor Cost to Sales of entities (%)                          | 6.5            | 9.3         | 13.3           | 2           |
| Labor Cost to Sales of enterprises (%)                       | 8.6            | 9.1         | 5.8            | 8.5         |

(Note) Labor Cost to Sales in this table is calculated by dividing “annual employee’s salaries and wages” by “annual sales excluding entities whose data of salaries & wages or sales is zero”.



**(Ratio of transportation expenses)**

Share of transportation expenses to sales of enterprises with B/S is 1.3% and slightly smaller than the profit after tax to sales ratio.

**(Ratio of repair and maintenance expenses)**

Percentage of repair and maintenance expenses to sales of enterprises with B/S is only 1.0%.

**(Ratio of amortization/depletion and depreciation expenses)**

Share of Amortization/depletion and depreciation expenses to sales ratio is 4.5%.

Comparing with the fixed asset per establishments, the weight of the amount of amortization/depletion and depreciation expenses is 9.4%. This implies that if Cambodian enterprises are accumulating amortization annually with this percentage, they might recover the investment capital in about 8 years.

Table 5.3-7 Ratio of major costs to sales of enterprises

|       |                                           | Transportation expenses | Repair and maintenance expenses | Amortization/ depletion and depreciation expenses |
|-------|-------------------------------------------|-------------------------|---------------------------------|---------------------------------------------------|
| Large | Amount per enterprises (USD)              | 666,802                 | 698,841                         | 2,387,604                                         |
|       | Share to sales amount per enterprises (%) | 1.3                     | 1.4                             | 4.8                                               |
| M&S   | Amount per enterprises (USD)              | 86,379                  | 55,267                          | 325,344                                           |
|       | Share to sales amount per enterprises (%) | 1.1                     | 0.7                             | 4.1                                               |
| Micro | Amount per enterprises (USD)              | 7,584                   | 32,152                          | 26,440                                            |
|       | Share to sales amount per enterprises (%) | 1.5                     | 6.4                             | 5.3                                               |

(Note) The criteria of scale in this table is slightly different from the other tables (number of employees are as follows: Micro=1-9, Medium & Small=10-99, Large=100 and over.)

**(Taxation: percentage of establishments that paid profit tax)**

As for the profit tax, Large enterprises with B/S as a whole contributed 85 times bigger amount of tax than Micro. Looking at the profit tax paid per establishments, Large paid the biggest amount of 201,562USD, Medium & small 6,395 USD, and Micro 8,707USD.

Average tax ratio of whole enterprises is 45.0% but Large reported as high as 69.9%, but Medium & small 3.9% and Micro -31.4%.

Table 5.3-8 Profit tax paid by enterprises

|                                           | Total      | Large      | Medium & Small | Micro   |
|-------------------------------------------|------------|------------|----------------|---------|
| Amount of profit tax (USD)                | 54,413,000 | 51,599,968 | 1,899,524      | 913,508 |
| (share, %)                                | (100.0)    | (94.8)     | (3.5)          | (1.7)   |
| Amount of profit tax per enterprise (USD) | 82,569     | 201,562    | 6,528          | 8,156   |
| Average tax ratio (%)                     | 34.7       | 63.2       | 2.5            | -72.2   |

**(Share of enterprises with Subsidies/Grant)**

In total, Large entities received 56.6% of Subsidy/Grant from the Government and Medium & Small entities received the remaining 43.4%, but Micro received none.

Looking at enterprises with B/S only, it is Medium & small that received majority of Subsidy/Grant (62.8%) whereas Large receives 37.2%.

Subsidy/Grant ratios to profit after tax are 2.8% in case of large establishments and 2.2% in case of Medium & Small.

Comparing with the amount of reported profit of enterprises, Large received subsidy/grant about 1/4 of their profit amount (8.6% vs. 2.8%: refer to Table 5.3.4 and 5.3.8) whereas in case of Medium & Small the amount of subsidy/grant received is only 1/4 of the profit (8.8% vs. 2.2%). Thus in addition to Micro, the contribution of large establishments in terms of government revenue with profit tax payment is negative. This means that among enterprises that keep B/S and I/S, only Medium & Small are contributing positively to the Government revenue from profit tax.

Table 5.3-9 Number of entities/enterprises that receive Subsidy/Grant

|                                                            | Whole industry | Large     | Medium & Small | Micro   |
|------------------------------------------------------------|----------------|-----------|----------------|---------|
| Total amount of Subsidy/Grant of entities (USD)            | 10,405,596     | 5,885,258 | 4,520,337      | 0       |
| (share, %)                                                 | (100.0)        | (56.6)    | (43.4)         | (0)     |
| Subsidy/Grant ratio to profit after tax of entities (%)    | 1.6            | 2.1       | 1.4            | 0       |
| Total amount of Subsidy/Grant of enterprises (USD)         | 1,679,426      | 624,546   | 1,054,880      | 0       |
| (share, %)                                                 | (100.0)        | ( 37.2)   | (62.8)         | ( 0.0 ) |
| Amount of Subsidy/Grant per enterprise (USD)               | 7,548          | 2,440     | 3,505          | 0       |
| Subsidy/Grant ratio to profit after tax of enterprises (%) | 2.5            | 2.8       | 2.2            | 0       |

## 5.4 Capital and assets

### (Capital)

1) Looking at the size of capital by scale, the size of capital of Cambodian enterprises is rather small as about 1/3 is under 10,000 including insolvency (negative capital): even in case of large, 1/5 is under 10,000, in case of Medium & Small 1/3 and in case of Micro 55% are less than 10,000USD or reported loss (insolvency).

Table 5.4-1 Enterprises by size of capital and scale (number)

| Size of Capital (USD)      | Total | Large | Medium & Small | Micro |
|----------------------------|-------|-------|----------------|-------|
| Total number               | 659   | 256   | 301            | 102   |
| Under 0 (insolvency)       | 76    | 31    | 32             | 13    |
| Under 10,000*              | 147   | 32    | 72             | 43    |
| 10,000-under 50,000        | 62    | 8     | 30             | 24    |
| 50,000-under 100,000       | 29    | 4     | 17             | 8     |
| 100,000-under 250,000      | 43    | 5     | 28             | 10    |
| 250,000-under 500,000      | 43    | 13    | 26             | 4     |
| 500,000-under 1,000,000    | 50    | 22    | 22             | 6     |
| 1,000,000-under 2,500,000  | 68    | 44    | 22             | 2     |
| 2,500,000-under 5,000,000  | 44    | 25    | 18             | 1     |
| 5,000,000 under 10,000,000 | 31    | 22    | 8              | 1     |
| 10,000,000 or more         | 66    | 50    | 16             | 0     |

(Note) \* includes enterprises that reported as 0.

2) Equity ratio of enterprises is 29.0% as a whole, while Large is 27.4%, Medium & Small is 38.0% and Micro is 16.0%. Looking at Debt ratio of enterprises, Large shows the highest ratio of 299.9%, then Medium & Small of 165.8% and the lowest is Micro with 123.8%. These figures may imply that smaller scale enterprises may be having bigger difficulties than larger enterprises in terms of borrowing from financial institutions.

Current ratio of Micro is high comparing with other scale of industry. This indicates together with Debt ratio, that Large and Medium & Small are in weaker position of debt repayment capacity than Micro.

Turnover of total assets is only 0.41 times, especially that in Micro is only 0.20 times: low Turnover indicates low efficiency of management of Cambodian enterprises.

Turnover of fixed asset which is an indicator of profitability of an enterprise is 1.61 times for whole industry, but very low with Micro: only 0.26, about 1/6 of Large.

Comparing with other country, for example average of Japanese enterprises, Turnover period of Inventories is longer than Japanese enterprise<sup>4</sup> (2.4 months reported by the survey vs. 1.41 months in case of Japanese enterprises) which indicates that Cambodian enterprises are keeping much more materials, parts and processing goods than Japanese enterprises. It may be because Cambodian enterprises may have difficulties in buying raw materials, parts with Just-in-time manner, and worry about big instability of price and inflation in Cambodia, or feel the necessity to keep larger stocks to meet unpredictable demands of customers in daily business, etc. The Especially long turnover period of inventories (7.9 months) is reported by Medium & Small.

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<sup>4</sup> Handbook of Industrial Financial data 2009, edited by Development Bank of Japan Inc.

Table 5.4-2 Enterprises by capital, assets and scale

|                                         | Whole industry | Large         | Medium & Small | Micro       |
|-----------------------------------------|----------------|---------------|----------------|-------------|
| Amount of capital (USD)                 | 2,727,135,911  | 2,132,407,917 | 578,469,445    | 16,258,550  |
| Amount of capital per enterprises (USD) | 4,138,294      | 8,329,718     | 1,987,868      | 145,166     |
| Amount of Assets (USD)                  | 9,392,472,138  | 7,769,451,126 | 1,521,447,749  | 101,573,263 |
| Amount of assets per enterprises (USD)  | 14,252,613     | 30,349,418    | 5,228,343      | 906,904     |
| Turnover of total assets (times)        | 0.41           | 0.43          | 0.34           | 0.20        |
| Turnover of fixed assets (times)        | 1.61           | 1.75          | 1.23           | 0.26        |
| Debt ratio (%)                          | 270.5          | 299.9         | 165.8          | 123.8       |
| Current ratio (%)                       | 122.8          | 117.0         | 162.9          | 321.7       |
| Equity ratio (%)                        | 29.0           | 27.4          | 38.0           | 16.0        |
| Turnover period of Inventories (months) | 2.4            | 1.6           | 7.9            | 4.9         |

**(Assets)**

Asset size of enterprises looks being rather diversified: 16.5% under 10,000, 13.7% 100,000,000 or more, and 11.8% 1,000,000 to under 2,500,000 USD. By scale, majority of Micro is under 50,000 USD. About 30% of Medium & Small is lower than 50,000 USD whereas Large, more than 70% is larger than 1,000,000 USD.

**Table 5.4-3 Enterprises by size of assets and scale**

| Size of assets (USD)       | Total | Large | Medium & Small | Micro |
|----------------------------|-------|-------|----------------|-------|
| Total (number)             | 659   | 256   | 301            | 102   |
| Composition (%)            | 100.0 | 100.0 | 100.0          | 100.0 |
| Under 10,000 USD           | 16.5  | 5.9   | 19.9           | 33.3  |
| 10,000-under 50,000        | 10.8  | 3.9   | 10.6           | 28.4  |
| 50,000-under 100,000       | 5.6   | 3.1   | 6.3            | 9.8   |
| 100,000-under 250,000      | 7.3   | 2.7   | 10.6           | 8.8   |
| 250,000-under 500,000      | 8.3   | 7.0   | 10.3           | 5.9   |
| 500,000-under 1,000,000    | 8.8   | 6.3   | 12.0           | 5.9   |
| 1,000,000-under 2,500,000  | 11.8  | 16.8  | 11.0           | 2.0   |
| 2,500,000-under 5,000,000  | 8.8   | 12.1  | 7.6            | 3.9   |
| 5,000,000-under 10,000,000 | 8.3   | 15.6  | 4.7            | 1.0   |
| 10,000,000 or more         | 13.7  | 26.6  | 7.0            | 1.0   |



Part 2:  
Statistical Tables



Table 1.1.1 Number of establishments by scale and section of industrial classification (number)

| Section of ISIC Rev.4              |                                                                      | Total   | Large | Medium & small | Micro   |
|------------------------------------|----------------------------------------------------------------------|---------|-------|----------------|---------|
| Number of establishments:<br>Total |                                                                      | 505,134 | 781   | 10,809         | 493,544 |
| B                                  | Mining and quarrying                                                 | 179     | 1     | 50             | 128     |
| C                                  | Manufacturing                                                        | 71,416  | 410   | 1,412          | 69,594  |
| D                                  | Electricity, gas, steam and air conditioning supply                  | 4,607   | 8     | 126            | 4,473   |
| E                                  | Water supply; sewerage, waste management and remediation activities  | 461     | 4     | 40             | 417     |
| F                                  | Construction                                                         | 188     | 3     | 40             | 145     |
| G                                  | Wholesale and retail trade; repair of motor vehicles and motorcycles | 292,350 | 19    | 1,269          | 291,062 |
| H                                  | Transportation and storage                                           | 1,557   | 12    | 168            | 1,377   |
| I                                  | Accommodation and food service activities                            | 69,662  | 49    | 2,038          | 67,575  |
| J                                  | Information and communication                                        | 4,711   | 20    | 132            | 4,559   |
| K                                  | Financial and insurance activities                                   | 3,584   | 27    | 562            | 2,995   |
| L                                  | Real estate activities                                               | 120     | 0     | 31             | 89      |
| M                                  | Professional, scientific and technical activities                    | 957     | 1     | 62             | 894     |
| N                                  | Administrative and support service activities                        | 6,023   | 22    | 267            | 5,734   |
| P                                  | Education                                                            | 9,874   | 101   | 3,400          | 6,373   |
| Q                                  | Human health and social work activities                              | 4,885   | 34    | 433            | 4,418   |
| R                                  | Arts, entertainment and recreation                                   | 1,780   | 51    | 236            | 1,493   |
| S                                  | Other service activities                                             | 32,780  | 19    | 543            | 32,218  |

Table 1.1.2 Number of establishments by scale and section of industrial classification (%)

| Section of ISIC Rev.4 |                                                                      | Total | Large | Medium & small | Micro |
|-----------------------|----------------------------------------------------------------------|-------|-------|----------------|-------|
| Share                 |                                                                      | 100.0 | 0.2   | 2.1            | 97.7  |
| B                     | Mining and quarrying                                                 | 0.0   | 0.0   | 0.0            | 0.0   |
| C                     | Manufacturing                                                        | 14.1  | 0.1   | 0.3            | 13.8  |
| D                     | Electricity, gas, steam and air conditioning supply                  | 0.9   | 0.0   | 0.0            | 0.9   |
| E                     | Water supply; sewerage, waste management and remediation activities  | 0.1   | 0.0   | 0.0            | 0.1   |
| F                     | Construction                                                         | 0.0   | 0.0   | 0.0            | 0.0   |
| G                     | Wholesale and retail trade; repair of motor vehicles and motorcycles | 57.9  | 0.0   | 0.3            | 57.6  |
| H                     | Transportation and storage                                           | 0.3   | 0.0   | 0.0            | 0.3   |
| I                     | Accommodation and food service activities                            | 13.8  | 0.0   | 0.4            | 13.4  |
| J                     | Information and communication                                        | 0.9   | 0.0   | 0.0            | 0.9   |
| K                     | Financial and insurance activities                                   | 0.7   | 0.0   | 0.1            | 0.6   |
| L                     | Real estate activities                                               | 0.0   | 0.0   | 0.0            | 0.0   |
| M                     | Professional, scientific and technical activities                    | 0.2   | 0.0   | 0.0            | 0.2   |
| N                     | Administrative and support service activities                        | 1.2   | 0.0   | 0.1            | 1.1   |
| P                     | Education                                                            | 2.0   | 0.0   | 0.7            | 1.3   |
| Q                     | Human health and social work activities                              | 1.0   | 0.0   | 0.1            | 0.9   |
| R                     | Arts, entertainment and recreation                                   | 0.4   | 0.0   | 0.0            | 0.3   |
| S                     | Other service activities                                             | 6.5   | 0.0   | 0.1            | 6.4   |

Table 1.1.3 Number of establishments by scale and section of industrial classification (%)

| Section of ISIC Rev.4 |                                                                      | Total | Large | Medium & small | Micro |
|-----------------------|----------------------------------------------------------------------|-------|-------|----------------|-------|
| Composition           |                                                                      | 100.0 | 100.0 | 100.0          | 100.0 |
| B                     | Mining and quarrying                                                 | 0.0   | 0.1   | 0.5            | 0.0   |
| C                     | Manufacturing                                                        | 14.1  | 52.5  | 13.1           | 14.1  |
| D                     | Electricity, gas, steam and air conditioning supply                  | 0.9   | 1.0   | 1.2            | 0.9   |
| E                     | Water supply; sewerage, waste management and remediation activities  | 0.1   | 0.5   | 0.4            | 0.1   |
| F                     | Construction                                                         | 0.0   | 0.4   | 0.4            | 0.0   |
| G                     | Wholesale and retail trade; repair of motor vehicles and motorcycles | 57.9  | 2.4   | 11.7           | 59.0  |
| H                     | Transportation and storage                                           | 0.3   | 1.5   | 1.6            | 0.3   |
| I                     | Accommodation and food service activities                            | 13.8  | 6.3   | 18.9           | 13.7  |
| J                     | Information and communication                                        | 0.9   | 2.6   | 1.2            | 0.9   |
| K                     | Financial and insurance activities                                   | 0.7   | 3.5   | 5.2            | 0.6   |
| L                     | Real estate activities                                               | 0.0   | 0.0   | 0.3            | 0.0   |
| M                     | Professional, scientific and technical activities                    | 0.2   | 0.1   | 0.6            | 0.2   |
| N                     | Administrative and support service activities                        | 1.2   | 2.8   | 2.5            | 1.2   |
| P                     | Education                                                            | 2.0   | 12.9  | 31.5           | 1.3   |
| Q                     | Human health and social work activities                              | 1.0   | 4.4   | 4.0            | 0.9   |
| R                     | Arts, entertainment and recreation                                   | 0.4   | 6.5   | 2.2            | 0.3   |
| S                     | Other service activities                                             | 6.5   | 2.4   | 5.0            | 6.5   |

Table 1.2.1 Number of establishments by scale and nationality of owner (number)

| Number of establishments | Total   | Large | Medium & Small | Micro   |
|--------------------------|---------|-------|----------------|---------|
| Total                    | 505,134 | 781   | 10,809         | 493,544 |
| Cambodian                | 499,497 | 454   | 10,128         | 488,915 |
| Foreigner                | 5,637   | 327   | 681            | 4,629   |
| Chinese                  | 2,134   | 214   | 297            | 1,623   |
| Korean                   | 175     | 26    | 56             | 93      |
| Vietnamese               | 2,521   | 3     | 51             | 2,467   |
| Other Asian              | 374     | 58    | 111            | 205     |
| US and Europe            | 379     | 21    | 152            | 206     |
| Others                   | 54      | 5     | 14             | 35      |

Table 1.2.2 Number of establishments by scale and nationality of owner (%)

| Number of establishments | Total | Large | Medium & Small | Micro |
|--------------------------|-------|-------|----------------|-------|
| Share                    | 100.0 | 0.2   | 2.1            | 97.7  |
| o/w Cambodian            | 98.9  | 0.1   | 2.0            | 96.8  |
| Foreigner                | 1.1   | 0.1   | 0.1            | 0.9   |
| Composition (%)          | 100.0 | 100.0 | 100.0          | 100.0 |
| Cambodian                | 98.9  | 58.1  | 93.7           | 99.1  |
| Foreigner                | 1.1   | 41.9  | 6.3            | 0.9   |
| Chinese                  | 0.4   | 27.4  | 2.7            | 0.3   |
| Korean                   | 0.0   | 3.3   | 0.5            | 0.0   |
| Vietnamese               | 0.5   | 0.4   | 0.5            | 0.5   |
| Other Asian              | 0.1   | 7.4   | 1.0            | 0.0   |
| US and Europe            | 0.1   | 2.7   | 1.4            | 0.0   |
| Others                   | 0.0   | 0.6   | 0.1            | 0.0   |

Table 1.3.1 Number of establishments by sex of representative (number)

| Sex    | Total   | Large | Medium & Small | Micro   |
|--------|---------|-------|----------------|---------|
| Total  | 505,134 | 781   | 10,809         | 493,544 |
| Male   | 176,130 | 643   | 8,228          | 167,259 |
| Female | 329,004 | 138   | 2,581          | 326,285 |

Table 1.3.2 Number of establishments by sex of representative (%)

| Sex         | Total | Large | Medium & Small | Micro |
|-------------|-------|-------|----------------|-------|
| Share       | 100.0 | 0.2   | 2.1            | 97.7  |
| Male        | 34.9  | 0.1   | 1.6            | 33.1  |
| Female      | 65.1  | 0.0   | 0.5            | 64.6  |
| Composition |       | 100.0 | 100.0          | 100.0 |
| Male        |       | 82.3  | 76.1           | 33.9  |
| Female      |       | 17.7  | 23.9           | 66.1  |

Table1.4.1 Number of establishments registered and non-registered (number)

|                                   | Total   | Large | Medium &<br>Small | Micro   |
|-----------------------------------|---------|-------|-------------------|---------|
| Total                             | 505,134 | 781   | 10,809            | 493,544 |
| Registered at MOC                 | 17,378  | 616   | 3,762             | 13,000  |
| Registered at other<br>ministries | 21,834  | 128   | 3,926             | 17,780  |
| Non-registered                    | 465,922 | 37    | 3,121             | 462,764 |

Table 1.4.2 Number of establishments registered and non-registered (%)

|                                   | Total | Large | Medium &<br>Small | Micro |
|-----------------------------------|-------|-------|-------------------|-------|
| Composition                       | 100.0 | 100.0 | 100.0             | 100.0 |
| Registered at MOC                 | 3.4   | 78.9  | 34.8              | 2.6   |
| Registered at other<br>ministries | 4.3   | 16.4  | 36.3              | 3.6   |
| Non-registered                    | 92.2  | 4.7   | 28.9              | 93.8  |



Table 1.4.3 Number of establishments registered by registered agencies (number)

|                                            | Total  | Large | Medium &<br>Small | Micro  |
|--------------------------------------------|--------|-------|-------------------|--------|
| Total                                      | 49,245 | 1,429 | 10,610            | 37,206 |
| Commerce / Provincial<br>Dept. of Commerce | 17,378 | 616   | 3,762             | 13,000 |
| Economy and Finance                        | 2,623  | 114   | 564               | 1,945  |
| Interior                                   | 981    | 33    | 353               | 595    |
| Health                                     | 4,300  | 36    | 417               | 3,847  |
| Labor                                      | 329    | 71    | 142               | 116    |
| Posts and<br>Telecommunication.            | 1,805  | 11    | 35                | 1,759  |
| Tourism                                    | 1,979  | 53    | 680               | 1,246  |
| Social Affair                              | 122    | 13    | 64                | 45     |
| Women's Affair                             | 13     | 1     | 5                 | 7      |
| National Bank                              | 676    | 17    | 304               | 355    |
| CDC                                        | 83     | 42    | 24                | 17     |
| Industry                                   | 4,157  | 183   | 754               | 3,220  |
| Water Resource                             | 18     | 1     | 2                 | 15     |
| Public Work                                | 311    | 9     | 49                | 253    |
| Culture and Religion                       | 4,192  | 0     | 35                | 4,157  |
| Environment                                | 424    | 88    | 153               | 183    |
| Education                                  | 7,806  | 87    | 2,856             | 4,863  |
| Culture and Fine Arts                      | 512    | 1     | 71                | 440    |
| Information                                | 261    | 5     | 62                | 194    |
| Justice                                    | 26     | 1     | 2                 | 23     |
| Land Management                            | 94     | 1     | 25                | 68     |
| Civil Aviation                             | 4      | 0     | 0                 | 4      |
| Others                                     | 1,151  | 46    | 251               | 854    |

(Note) As there are establishments that registered MOC as well as other ministries or organizations, total number is different from Table 1.4.1.

Table 1.4.4 Number of establishments registered by registered agencies (%)

|                                            | Total | Large | Medium &<br>Small | Micro |
|--------------------------------------------|-------|-------|-------------------|-------|
| Share                                      | 100.0 | 2.9   | 21.5              | 75.6  |
| Commerce / Provincial<br>Dept. of Commerce | 35.3  | 1.3   | 7.6               | 26.4  |
| Economy and Finance                        | 5.3   | 0.2   | 1.1               | 3.9   |
| Interior                                   | 2.0   | 0.1   | 0.7               | 1.2   |
| Health                                     | 8.7   | 0.1   | 0.8               | 7.8   |
| Labor                                      | 0.7   | 0.1   | 0.3               | 0.2   |
| Posts and<br>Telecommunication.            | 3.7   | 0.0   | 0.1               | 3.6   |
| Tourism                                    | 4.0   | 0.1   | 1.4               | 2.5   |
| Social Affair                              | 0.2   | 0.0   | 0.1               | 0.1   |
| Women's Affair                             | 0.0   | 0.0   | 0.0               | 0.0   |
| National Bank                              | 1.4   | 0.0   | 0.6               | 0.7   |
| CDC                                        | 0.2   | 0.1   | 0.0               | 0.0   |
| Industry                                   | 8.4   | 0.4   | 1.5               | 6.5   |
| Water Resource                             | 0.0   | 0.0   | 0.0               | 0.0   |
| Public Work                                | 0.6   | 0.0   | 0.1               | 0.5   |
| Culture and Religion                       | 8.5   | 0.0   | 0.1               | 8.4   |
| Environment                                | 0.9   | 0.2   | 0.3               | 0.4   |
| Education                                  | 15.9  | 0.2   | 5.8               | 9.9   |
| Culture and Fine Arts                      | 1.0   | 0.0   | 0.1               | 0.9   |
| Information                                | 0.5   | 0.0   | 0.1               | 0.4   |
| Justice                                    | 0.1   | 0.0   | 0.0               | 0.0   |
| Land Management                            | 0.2   | 0.0   | 0.1               | 0.1   |
| Civil Aviation                             | 0.0   | 0.0   | 0.0               | 0.0   |
| Others                                     | 2.3   | 0.1   | 0.5               | 1.7   |

Table 1.5.1 Number of establishments by ownership and scale (number)

|                                                | Total   | Large | Medium &<br>Small | Micro   |
|------------------------------------------------|---------|-------|-------------------|---------|
| Total                                          | 505,134 | 781   | 10,809            | 493,544 |
| Individual proprietor                          | 473,197 | 64    | 3,841             | 469,292 |
| Sole proprietor                                | 12,027  | 199   | 2,322             | 9,506   |
| General partnership                            | 204     | 28    | 81                | 95      |
| Limited partnership                            | 160     | 13    | 84                | 63      |
| Private limited<br>company                     | 3,518   | 323   | 725               | 2,470   |
| Public limited<br>company                      | 390     | 20    | 180               | 190     |
| Subsidiary of foreign<br>company               | 8       | 2     | 5                 | 1       |
| Branch of a foreign<br>company                 | 64      | 9     | 28                | 27      |
| Commercial rep. office<br>of a foreign company | 20      | 0     | 4                 | 16      |
| Cooperative                                    | 41      | 0     | 2                 | 39      |
| State-owned<br>organization                    | 9,119   | 104   | 3,052             | 5,963   |
| NGO                                            | 1,114   | 18    | 422               | 674     |
| Others                                         | 5,272   | 1     | 63                | 5,208   |

Table 1.5.2 Number of establishments by ownership and scale (%)

|                                                | Total | Large | Medium &<br>Small | Micro |
|------------------------------------------------|-------|-------|-------------------|-------|
| Composition                                    | 100.0 | 100.0 | 100.0             | 100.0 |
| Individual proprietor                          | 93.7  | 8.2   | 35.5              | 95.1  |
| Sole proprietor                                | 2.4   | 25.5  | 21.5              | 1.9   |
| General partnership                            | 0.0   | 3.6   | 0.7               | 0.0   |
| Limited partnership                            | 0.0   | 1.7   | 0.8               | 0.0   |
| Private limited<br>company                     | 0.7   | 41.4  | 6.7               | 0.5   |
| Public limited<br>company                      | 0.1   | 2.6   | 1.7               | 0.0   |
| Subsidiary of foreign<br>company               | 0.0   | 0.3   | 0.0               | 0.0   |
| Branch of a foreign<br>company                 | 0.0   | 1.2   | 0.3               | 0.0   |
| Commercial rep. office<br>of a foreign company | 0.0   | 0     | 0.0               | 0.0   |
| Cooperative                                    | 0.0   | 0     | 0.0               | 0.0   |
| State-owned<br>organization                    | 1.8   | 13.3  | 28.2              | 1.2   |
| NGO                                            | 0.2   | 2.3   | 3.9               | 0.1   |
| Others                                         | 1.0   | 0.1   | 0.6               | 1.1   |

Table 1.6.1 Number of establishments by type of establishments (number)

|               | Total   | Large | Medium & Small | Micro   |
|---------------|---------|-------|----------------|---------|
| Total         | 505,134 | 781   | 10,809         | 493,544 |
| Single unit   | 495,969 | 475   | 8,684          | 486,810 |
| Head office   | 386     | 75    | 196            | 115     |
| Branch office | 8,779   | 231   | 1,929          | 6,619   |

Table 1.6.2 Number of establishments by type of establishments (%)

|               | Total | Large | Medium & Small | Micro |
|---------------|-------|-------|----------------|-------|
| Composition   | 100.0 | 100.0 | 100.0          | 100.0 |
| Single unit   | 98.2  | 60.8  | 80.3           | 98.6  |
| Head office   | 0.1   | 9.6   | 1.8            | 0.0   |
| Branch office | 1.7   | 29.6  | 17.8           | 1.3   |

Table 2.1.1 Number of establishments by tenure of business place (number)

|        | Total   | Large | Medium & Small | Micro   |
|--------|---------|-------|----------------|---------|
| Total  | 505,134 | 781   | 10,809         | 493,544 |
| Owned  | 347,170 | 306   | 6,373          | 340,491 |
| Rented | 121,852 | 443   | 3,927          | 117,482 |
| Others | 36,112  | 32    | 509            | 35,571  |

Table 2.1.2 Number of establishments by tenure of business place (%)

|             | Total | Large | Medium & Small | Micro |
|-------------|-------|-------|----------------|-------|
| Composition | 100.0 | 100.0 | 100.0          | 100.0 |
| Owned       | 68.7  | 39.2  | 59.0           | 69.0  |
| Rented      | 24.1  | 56.7  | 36.3           | 23.8  |
| Others      | 7.1   | 4.1   | 4.7            | 7.2   |

Table 2.2.1 Establishments by kind of business place (number)

|                                                                | Total   | Large | Medium &<br>Small | Micro   |
|----------------------------------------------------------------|---------|-------|-------------------|---------|
| Total                                                          | 505,134 | 781   | 10,809            | 493,544 |
| Street business                                                | 41,771  | 0     | 0                 | 41,771  |
| Home business                                                  | 327,054 | 49    | 4,116             | 322,889 |
| Business in apartment building                                 | 13,688  | 109   | 1,406             | 12,173  |
| Business in traditional market                                 | 93,139  | 0     | 83                | 93,056  |
| Business in modern shopping mall                               | 815     | 2     | 69                | 744     |
| Business that is occupying exclusive one block or one building | 21,254  | 615   | 5,009             | 15,630  |
| Others                                                         | 7,413   | 6     | 126               | 7,281   |

Table 2.2.2 Establishments by kind of business place (%)

|                                                                         | Total | Large | Medium &<br>Small | Micro |
|-------------------------------------------------------------------------|-------|-------|-------------------|-------|
| Composition                                                             | 100.0 | 100.0 | 100.0             | 100.0 |
| Street business                                                         | 8.3   | 0.0   | 0.0               | 8.5   |
| Home business                                                           | 64.7  | 6.3   | 38.1              | 65.4  |
| Business in<br>apartment building                                       | 2.7   | 14.0  | 13.0              | 2.5   |
| Business in<br>traditional market                                       | 18.4  | 0.0   | 0.8               | 18.9  |
| Business in modern<br>shopping mall                                     | 0.2   | 0.3   | 0.6               | 0.2   |
| Business that is<br>occupying exclusive<br>one block or one<br>building | 4.2   | 78.7  | 46.3              | 3.2   |
| Others                                                                  | 1.5   | 0.8   | 1.2               | 1.5   |

Table 2.3.1 Establishments by area of business place (number)

| Area of business places | Total   | Large | Medium & Small | Micro   |
|-------------------------|---------|-------|----------------|---------|
| Total                   | 505,134 | 781   | 10,809         | 493,544 |
| Under 5 m2              | 131,758 | 0     | 0              | 131,758 |
| 5-9                     | 133,405 | 0     | 1              | 133,404 |
| 10-29                   | 121,055 | 1     | 591            | 120,463 |
| 30-49                   | 53,903  | 14    | 1,563          | 52,326  |
| 50-99                   | 28,877  | 24    | 1,399          | 27,454  |
| 100-199                 | 16,135  | 54    | 1,967          | 14,114  |
| 200-499                 | 4,649   | 119   | 1,309          | 3,221   |
| 500-999                 | 1,886   | 38    | 468            | 1,380   |
| Over 1,000 m2           | 13,466  | 531   | 3,511          | 9,424   |

Table 2.3.2 Establishments by area of business place (%)

| Area of business places | Total | Large | Medium & Small | Micro |
|-------------------------|-------|-------|----------------|-------|
| Composition             | 100.0 | 100.0 | 100.0          | 100.0 |
| Under 5 m2              | 26.1  | 0.0   | 0.0            | 26.7  |
| 5-9                     | 26.4  | 0.0   | 0.0            | 27.0  |
| 10-29                   | 24.0  | 0.1   | 5.5            | 24.4  |
| 30-49                   | 10.7  | 1.8   | 14.5           | 10.6  |
| 50-99                   | 5.7   | 3.1   | 12.9           | 5.6   |
| 100-199                 | 3.2   | 6.9   | 18.2           | 2.9   |
| 200-499                 | 0.9   | 15.2  | 12.1           | 0.7   |
| 500-999                 | 0.4   | 4.9   | 4.3            | 0.3   |
| Over 1,000 m2           | 2.7   | 68.0  | 32.5           | 1.9   |



Table 2.4.1 Establishments by year of starting business (number)

|                   | Total   | Large | Medium &<br>Small | Micro   |
|-------------------|---------|-------|-------------------|---------|
| Total             | 505,134 | 781   | 10,809            | 493,544 |
| In or before 1991 | 37,784  | 86    | 2,253             | 35,445  |
| 1992              | 3,030   | 8     | 102               | 2,920   |
| 1993              | 6,198   | 15    | 176               | 6,007   |
| 1994              | 3,267   | 9     | 117               | 3,141   |
| 1995              | 8,606   | 16    | 172               | 8,418   |
| 1996              | 5,315   | 19    | 208               | 5,088   |
| 1997              | 6,117   | 31    | 227               | 5,859   |
| 1998              | 8,966   | 21    | 230               | 8,715   |
| 1999              | 7,648   | 21    | 187               | 7,440   |
| 2000              | 32,559  | 36    | 496               | 32,027  |
| 2001              | 15,374  | 21    | 261               | 15,092  |
| 2002              | 10,867  | 25    | 285               | 10,557  |
| 2003              | 12,364  | 26    | 350               | 11,988  |
| 2004              | 13,817  | 28    | 385               | 13,404  |
| 2005              | 30,488  | 48    | 592               | 29,848  |
| 2006              | 28,159  | 48    | 581               | 27,530  |
| 2007              | 35,022  | 55    | 748               | 34,219  |
| 2008              | 50,961  | 61    | 921               | 49,979  |
| 2009              | 62,855  | 71    | 899               | 61,885  |
| 2010              | 87,138  | 97    | 1,107             | 85,934  |
| 2011              | 32,446  | 29    | 350               | 32,067  |
| Unknown           | 6,153   | 10    | 162               | 5,981   |

Table 2.4.2 Establishments by year of starting business (%)

|                   | Total | Large | Medium &<br>Small | Micro |
|-------------------|-------|-------|-------------------|-------|
| Composition       | 100.0 | 100.0 | 100.0             | 100.0 |
| In or before 1991 | 7.5   | 11.0  | 20.8              | 7.2   |
| 1992              | 0.6   | 1.0   | 0.9               | 0.6   |
| 1993              | 1.2   | 1.9   | 1.6               | 1.2   |
| 1994              | 0.6   | 1.2   | 1.1               | 0.6   |
| 1995              | 1.7   | 2.0   | 1.6               | 1.7   |
| 1996              | 1.1   | 2.4   | 1.9               | 1.0   |
| 1997              | 1.2   | 4.0   | 2.1               | 1.2   |
| 1998              | 1.8   | 2.7   | 2.1               | 1.8   |
| 1999              | 1.5   | 2.7   | 1.7               | 1.5   |
| 2000              | 6.4   | 4.6   | 4.6               | 6.5   |
| 2001              | 3.0   | 2.7   | 2.4               | 3.1   |
| 2002              | 2.2   | 3.2   | 2.6               | 2.1   |
| 2003              | 2.4   | 3.3   | 3.2               | 2.4   |
| 2004              | 2.7   | 3.6   | 3.6               | 2.7   |
| 2005              | 6.0   | 6.1   | 5.5               | 6.0   |
| 2006              | 5.6   | 6.1   | 5.4               | 5.6   |
| 2007              | 6.9   | 7.0   | 6.9               | 6.9   |
| 2008              | 10.1  | 7.8   | 8.5               | 10.1  |
| 2009              | 12.4  | 9.1   | 8.3               | 12.5  |
| 2010              | 17.3  | 12.4  | 10.2              | 17.4  |
| 2011              | 6.4   | 3.7   | 3.2               | 6.5   |
| Unknown           | 1.2   | 1.3   | 1.5               | 1.2   |

Table 2.4.3 Opening rate of establishment by scale of establishments (%)

|                   | Total | Large | Medium &<br>Small | Micro |
|-------------------|-------|-------|-------------------|-------|
| In or before 1991 | -     | -     | -                 | -     |
| 1992 <sup>5</sup> | 9.6   | 10.5  | 4.9               | 9.9   |
| 1993 <sup>6</sup> | 17.9  | 17.9  | 8.0               | 18.5  |
| 1994              | 8.0   | 9.1   | 4.9               | 8.2   |
| 1995              | 19.5  | 14.8  | 6.9               | 20.3  |
| 1996              | 10.1  | 15.3  | 7.8               | 10.2  |
| 1997              | 10.5  | 21.7  | 7.9               | 10.6  |
| 1998              | 14.0  | 12.1  | 7.4               | 14.3  |
| 1999              | 10.5  | 10.8  | 5.6               | 10.7  |
| 2000              | 40.3  | 16.7  | 14.1              | 41.6  |
| 2001              | 13.6  | 8.3   | 6.5               | 13.8  |
| 2002              | 8.4   | 9.2   | 6.7               | 8.5   |
| 2003              | 8.9   | 8.7   | 7.7               | 8.9   |
| 2004              | 9.1   | 8.6   | 7.9               | 9.1   |
| 2005              | 18.4  | 13.6  | 11.2              | 18.6  |
| 2006              | 14.3  | 12.0  | 9.9               | 14.5  |
| 2007              | 15.6  | 12.3  | 11.6              | 15.7  |
| 2008              | 19.6  | 12.1  | 12.8              | 19.9  |
| 2009              | 20.3  | 12.6  | 11.1              | 20.5  |
| 2010              | 23.3  | 15.3  | 12.3              | 23.6  |
| 2011              | 7.0   | 4.0   | 3.5               | 7.1   |

(Note)

Opening rate ( $R_t$ ) of establishment=Number of establishment starting business in the year “t” ( $N_t$ ) / Number of establishments that started business up to the end of the year before( $\Sigma(N_{t-n})$ )- number of “unknown”:

$$R_t = N_t / (N_{t-1} + N_{t-2} + N_{t-3} + \dots + N_{t-n} - \text{unknown}) * 100,$$

<sup>5</sup> (Total number of establishments of 1992) / (Total number of establishments of “1991 and before” — number of “unknown”)

<sup>6</sup> (Total number of establishments of 1993) / (Total number of establishments of “1991 and before”+”that of 1992” — number of “unknown”): as for the years after 1994, the same way of calculation (please refer to the Note below the Table 2.4.3)

Table 2.5.1 Establishments by operating time (number)

| Start time | Total   | Before 6  | 7       | 8      | 9     | 10     | 11      | 12      | 13     | 14     | 15 and after |
|------------|---------|-----------|---------|--------|-------|--------|---------|---------|--------|--------|--------------|
| No.        | 505,134 | 218,163   | 231,208 | 29,738 | 7,023 | 3,578  | 2,190   | 874     | 1,935  | 3,037  | 7,388        |
| (%)        | 100     | 43.2      | 45.8    | 5.9    | 1.4   | 0.7    | 0.4     | 0.2     | 0.4    | 0.6    | 1.5          |
| Large      | 100     | 20        | 69.7    | 8.1    | 0.5   | 0.3    | 0.4     | 0.3     | 0.3    | 0.3    | 0.4          |
| M&S        | 100     | 22.3      | 59.6    | 10.1   | 1.4   | 1.3    | 1       | 0.2     | 0.4    | 0.5    | 3.3          |
| Micro      | 100     | 43.7      | 45.4    | 5.8    | 1.4   | 0.7    | 0.4     | 0.2     | 0.4    | 0.6    | 1.4          |
| Close time | Total   | Before 12 | 13      | 14     | 15    | 16     | 17      | 18      | 19     | 20     | 21 and after |
| No.        | 505,134 | 46,889    | 3,986   | 3,994  | 7,197 | 30,981 | 186,464 | 109,501 | 53,034 | 29,556 | 33,532       |
| (%)        | 100     | 9.3       | 0.8     | 0.8    | 1.4   | 6.1    | 36.9    | 21.7    | 10.5   | 5.9    | 6.6          |
| Large      | 100     | 9.1       | 0.3     | 0.3    | 1.5   | 35.5   | 28.4    | 8.2     | 2.7    | 3.7    | 10.4         |
| M&S        | 100     | 8.3       | 0.4     | 0.5    | 1.1   | 6.6    | 49.2    | 6.9     | 5.8    | 4.3    | 16.7         |
| Micro      | 100     | 9.3       | 0.8     | 0.8    | 1.4   | 6.1    | 36.7    | 22      | 10.6   | 5.9    | 6.4          |

(Note) No. stands for the number of establishments.

Table 2.5.2 Establishments by operating time (composition, %)

|            | Total | Before 6  | 7    | 8    | 9   | 10   | 11   | 12   | 13   | 14  | 15 and after |
|------------|-------|-----------|------|------|-----|------|------|------|------|-----|--------------|
| Start time | 100   | 43.2      | 45.8 | 5.9  | 1.4 | 0.7  | 0.4  | 0.2  | 0.4  | 0.6 | 1.5          |
| Large      | 100   | 20        | 69.7 | 8.1  | 0.5 | 0.3  | 0.4  | 0.3  | 0.3  | 0.3 | 0.4          |
| M&S        | 100   | 22.3      | 59.6 | 10.1 | 1.4 | 1.3  | 1    | 0.2  | 0.4  | 0.5 | 3.3          |
| Micro      | 100   | 43.7      | 45.4 | 5.8  | 1.4 | 0.7  | 0.4  | 0.2  | 0.4  | 0.6 | 1.4          |
|            | Total | Before 12 | 13   | 14   | 15  | 16   | 17   | 18   | 19   | 20  | 21 and after |
| Close time | 100   | 9.3       | 0.8  | 0.8  | 1.4 | 6.1  | 36.9 | 21.7 | 10.5 | 5.9 | 6.6          |
| Large      | 100   | 9.1       | 0.3  | 0.3  | 1.5 | 35.5 | 28.4 | 8.2  | 2.7  | 3.7 | 10.4         |
| M&S        | 100   | 8.3       | 0.4  | 0.5  | 1.1 | 6.6  | 49.2 | 6.9  | 5.8  | 4.3 | 16.7         |
| Micro      | 100   | 9.3       | 0.8  | 0.8  | 1.4 | 6.1  | 36.7 | 22   | 10.6 | 5.9 | 6.4          |

Table 2.5.3 Establishments by business hours (number)

|                    | Total   | Large | Medium & Small | Micro   |
|--------------------|---------|-------|----------------|---------|
| Total              | 505,134 | 781   | 10,809         | 493,544 |
| Less than 5 hours  | 45,989  | 3     | 445            | 45,541  |
| 6-8 hours          | 34,543  | 14    | 580            | 33,949  |
| 9-12hours          | 330,636 | 593   | 7,483          | 322,560 |
| More than 13 hours | 93,966  | 171   | 2,301          | 91,494  |

Table 2.5.4 Establishments by business hours (%)

|                    | Total | Large | Medium & Small | Micro |
|--------------------|-------|-------|----------------|-------|
| Composition        | 100.0 | 100.0 | 100.0          | 100.0 |
| Less than 5 hours  | 9.1   | 0.4   | 4.1            | 9.2   |
| 6-8 hours          | 6.8   | 1.8   | 5.4            | 6.9   |
| 9-12hours          | 65.5  | 75.9  | 69.2           | 65.4  |
| More than 13 hours | 18.6  | 21.9  | 21.3           | 18.5  |

Table 3.1.1 Number of persons engaged

|                                                        | Total     | Large   | Medium & Small | Micro   |
|--------------------------------------------------------|-----------|---------|----------------|---------|
| Number of person engaged (a)                           | 1,673,390 | 451,739 | 245,671        | 975,980 |
| (share %)                                              | 100.0     | 27.0    | 14.7           | 58.3    |
| o/w Regular employees (b)                              | 755,780   | 395,392 | 219,205        | 141,183 |
| (b/a, %)                                               | 45.2      | 87.5    | 89.2           | 14.5    |
| Average number of person engaged per establishments    | 3.3       | 578.4   | 22.7           | 2.0     |
| Average number of regular employees per establishments | 1.5       | 506.3   | 20.3           | 0.3     |

Table 3.1.2 Persons engaged by sex (number)

|        | Total     | Large   | Medium &<br>Small | Micro   |
|--------|-----------|---------|-------------------|---------|
| Total  | 1,673,390 | 451,739 | 245,671           | 975,980 |
| Male   | 947,946   | 362,504 | 191,196           | 394,246 |
| Female | 725,444   | 89,235  | 54,475            | 581,734 |

Table 3.1.3 Persons engaged by sex (%)

|             | Total | Large | Medium &<br>Small | Micro |
|-------------|-------|-------|-------------------|-------|
| Composition | 100.0 | 100.0 | 100.0             | 100.0 |
| Male        | 56.6  | 80.2  | 77.8              | 40.4  |
| Female      | 43.4  | 19.8  | 22.2              | 59.6  |

Table 3.2.1 Persons engaged by nationality of owner (number)

| Number of person engaged | Total     | Large   | Medium & Small | Micro   |
|--------------------------|-----------|---------|----------------|---------|
| Total                    | 1,673,390 | 451,739 | 245,671        | 975,980 |
| Cambodian                | 1,381,254 | 193,295 | 224,792        | 963,167 |
| Foreigner                | 292,136   | 258,444 | 20,879         | 12,813  |
| o/w Chinese              | 187,926   | 173,144 | 10,362         | 4,420   |
| Korean                   | 19,444    | 17,690  | 1,249          | 505     |
| Vietnamese               | 8,014     | 1,066   | 1,318          | 5,630   |
| Other Asian              | 55,740    | 51,610  | 3,146          | 984     |
| US and Europe            | 18,687    | 13,301  | 4,299          | 1,087   |
| Others                   | 2,325     | 1,633   | 505            | 187     |

Table 3.2.2 Persons engaged by nationality of owner (%)

| Number of person engaged | Total | Large | Medium & Small | Micro |
|--------------------------|-------|-------|----------------|-------|
| Composition              | 100.0 | 100.0 | 100.0          | 100.0 |
| Cambodian                | 82.5  | 42.8  | 91.5           | 98.7  |
| Foreigner                | 17.5  | 57.2  | 8.5            | 1.3   |
| o/w Chinese              | 11.2  | 38.3  | 4.2            | 0.5   |
| Korean                   | 1.2   | 3.9   | 0.5            | 0.1   |
| Vietnamese               | 0.5   | 0.2   | 0.5            | 0.6   |
| Other Asian              | 3.3   | 11.4  | 1.3            | 0.1   |
| US and Europe            | 1.1   | 2.9   | 1.7            | 0.1   |
| Others                   | 0.1   | 0.4   | 0.2            | 0.0   |



Table 3.2.3 Average number of persons engaged by nationality of owner (number)

|               | Total | Large | Medium &<br>Small | Micro |
|---------------|-------|-------|-------------------|-------|
| Total         | 3.3   | 578.4 | 22.7              | 2.0   |
| Cambodian     | 2.8   | 425.8 | 22.2              | 2.0   |
| Foreigner     | 51.8  | 790.3 | 30.7              | 2.8   |
| o/w Chinese   | 88.1  | 809.1 | 34.9              | 2.7   |
| Korean        | 111.1 | 680.4 | 22.3              | 5.4   |
| Vietnamese    | 3.2   | 355.3 | 25.8              | 2.3   |
| Other Asian   | 149.0 | 889.8 | 28.3              | 4.8   |
| US and Europe | 49.3  | 633.4 | 28.3              | 5.3   |
| Others        | 43.1  | 326.6 | 36.1              | 5.3   |

Table 3.3.1 Persons engaged by ownership of establishments (number)

| Ownership                                   | Total     | Large   | Medium &<br>Small | Micro   |
|---------------------------------------------|-----------|---------|-------------------|---------|
| Total number                                | 1,673,390 | 451,739 | 245,671           | 975,980 |
| Individual proprietor                       | 977,977   | 14,788  | 73,830            | 889,359 |
| Sole proprietor                             | 198,919   | 107,780 | 55,197            | 35,942  |
| General partnership                         | 18,788    | 15,792  | 2,535             | 461     |
| Limited partnership                         | 11,530    | 8,392   | 2,798             | 340     |
| Private limited company                     | 286,528   | 257,854 | 22,647            | 6,027   |
| Public limited company                      | 13,868    | 7,452   | 5,388             | 1,028   |
| Subsidiary of foreign company               | 747       | 489     | 257               | 1       |
| Branch of a foreign company                 | 10,145    | 9,050   | 958               | 137     |
| Commercial rep. office of a foreign company | 160       | 0       | 82                | 78      |
| Cooperative                                 | 142       | 0       | 25                | 117     |
| State-owned organization                    | 127,466   | 24,606  | 69,934            | 32,926  |
| NGO                                         | 19,192    | 5,335   | 10,859            | 2,998   |
| Others                                      | 7,928     | 201     | 1,161             | 6,566   |

Table 3.3.2 Persons engaged by ownership of establishments (%)

| Ownership                                         | Total | Large | Medium &<br>Small | Micro |
|---------------------------------------------------|-------|-------|-------------------|-------|
| Share                                             | 100.0 | 27.0  | 14.7              | 58.3  |
| Individual proprietor                             | 58.4  | 0.9   | 4.4               | 53.1  |
| Sole proprietor                                   | 11.9  | 6.4   | 3.3               | 2.1   |
| General partnership                               | 1.1   | 0.9   | 0.2               | 0.0   |
| Limited partnership                               | 0.7   | 0.5   | 0.2               | 0.0   |
| Private limited<br>company                        | 17.1  | 15.4  | 1.4               | 0.4   |
| Public limited<br>company                         | 0.8   | 0.4   | 0.3               | 0.1   |
| Subsidiary of foreign<br>company                  | 0.0   | 0.0   | 0.0               | 0.0   |
| Branch of a foreign<br>company                    | 0.6   | 0.5   | 0.1               | 0.0   |
| Commercial rep.<br>office of a foreign<br>company | 0.0   | 0     | 0.0               | 0.0   |
| Cooperative                                       | 0.0   | 0     | 0.0               | 0.0   |
| State-owned<br>organization                       | 7.6   | 1.5   | 4.2               | 2.0   |
| NGO                                               | 1.1   | 0.3   | 0.6               | 0.2   |
| Others                                            | 0.5   | 0.0   | 0.1               | 0.4   |

Table 3.3.3 Persons engaged by ownership of establishments (%)

| Ownership                                   | Total | Large | Medium & Small | Micro |
|---------------------------------------------|-------|-------|----------------|-------|
| Composition                                 | 100.0 | 100.0 | 100.0          | 100.0 |
| Individual proprietor                       | 58.4  | 3.3   | 30.1           | 91.1  |
| Sole proprietor                             | 11.9  | 23.9  | 22.5           | 3.7   |
| General partnership                         | 1.1   | 3.5   | 1.0            | 0.0   |
| Limited partnership                         | 0.7   | 1.9   | 1.1            | 0.0   |
| Private limited company                     | 17.1  | 57.1  | 9.2            | 0.6   |
| Public limited company                      | 0.8   | 1.6   | 2.2            | 0.1   |
| Subsidiary of foreign company               | 0.0   | 0.1   | 0.1            | 0.0   |
| Branch of a foreign company                 | 0.6   | 2.0   | 0.4            | 0.0   |
| Commercial rep. office of a foreign company | 0.0   | 0     | 0.0            | 0.0   |
| Cooperative                                 | 0.0   | 0     | 0.0            | 0.0   |
| State-owned organization                    | 7.6   | 5.4   | 28.5           | 3.4   |
| NGO                                         | 1.1   | 1.2   | 4.4            | 0.3   |
| Others                                      | 0.5   | 0.0   | 0.5            | 0.7   |

Table 3.4.1 Persons engaged by year of starting business (number)

|                   | Total     | Large   | Medium &<br>Small | Micro   |
|-------------------|-----------|---------|-------------------|---------|
| Total             | 1,673,390 | 451,739 | 245,671           | 975,980 |
| In or before 1991 | 149,167   | 20,662  | 52,297            | 76,208  |
| 1992              | 13,528    | 5,199   | 2,287             | 6,042   |
| 1993              | 19,376    | 2,583   | 4,327             | 12,466  |
| 1994              | 16,066    | 6,334   | 3,178             | 6,554   |
| 1995              | 26,001    | 5,186   | 3,678             | 17,137  |
| 1996              | 26,117    | 10,054  | 5,426             | 10,637  |
| 1997              | 55,390    | 37,238  | 5,307             | 12,845  |
| 1998              | 45,130    | 21,507  | 5,345             | 18,278  |
| 1999              | 41,775    | 22,292  | 4,060             | 15,423  |
| 2000              | 96,764    | 22,129  | 10,753            | 63,882  |
| 2001              | 44,932    | 9,126   | 5,673             | 30,133  |
| 2002              | 40,427    | 12,260  | 6,458             | 21,709  |
| 2003              | 54,052    | 20,564  | 8,613             | 24,875  |
| 2004              | 50,193    | 13,825  | 8,664             | 27,704  |
| 2005              | 113,658   | 40,766  | 13,403            | 59,489  |
| 2006              | 112,891   | 44,495  | 13,154            | 55,242  |
| 2007              | 110,885   | 25,481  | 16,543            | 68,861  |
| 2008              | 158,934   | 40,627  | 20,095            | 98,212  |
| 2009              | 178,736   | 39,670  | 20,621            | 118,445 |
| 2010              | 225,572   | 38,726  | 24,612            | 162,234 |
| 2011              | 71,674    | 6,748   | 7,320             | 57,606  |
| Unknown           | 22,122    | 6,267   | 3,857             | 11,998  |

Table 3.4.2 Persons engaged by year of starting business (%)

|                   | Total | Large | Medium &<br>Small | Micro |
|-------------------|-------|-------|-------------------|-------|
| Composition       | 100.0 | 100.0 | 100.0             | 100.0 |
| In or before 1991 | 8.9   | 4.6   | 21.3              | 7.8   |
| 1992              | 0.8   | 1.2   | 0.9               | 0.6   |
| 1993              | 1.2   | 0.6   | 1.8               | 1.3   |
| 1994              | 1.0   | 1.4   | 1.3               | 0.7   |
| 1995              | 1.6   | 1.1   | 1.5               | 1.8   |
| 1996              | 1.6   | 2.2   | 2.2               | 1.1   |
| 1997              | 3.3   | 8.2   | 2.2               | 1.3   |
| 1998              | 2.7   | 4.8   | 2.2               | 1.9   |
| 1999              | 2.5   | 4.9   | 1.7               | 1.6   |
| 2000              | 5.8   | 4.9   | 4.4               | 6.5   |
| 2001              | 2.7   | 2.0   | 2.3               | 3.1   |
| 2002              | 2.4   | 2.7   | 2.6               | 2.2   |
| 2003              | 3.2   | 4.6   | 3.5               | 2.5   |
| 2004              | 3.0   | 3.1   | 3.5               | 2.8   |
| 2005              | 6.8   | 9.0   | 5.5               | 6.1   |
| 2006              | 6.7   | 9.8   | 5.4               | 5.7   |
| 2007              | 6.6   | 5.6   | 6.7               | 7.1   |
| 2008              | 9.5   | 9.0   | 8.2               | 10.1  |
| 2009              | 10.7  | 8.8   | 8.4               | 12.1  |
| 2010              | 13.5  | 8.6   | 10.0              | 16.6  |
| 2011              | 4.3   | 1.5   | 3.0               | 5.9   |
| Unknown           | 1.3   | 1.4   | 1.6               | 1.2   |

Table 3.5.1 Persons engaged by size of persons engaged<sup>7</sup> (number)

| Number of persons engaged | Total     | Large   | Medium & Small | Micro   |
|---------------------------|-----------|---------|----------------|---------|
| Total                     | 1,673,390 | 451,739 | 245,671        | 975,980 |
| 1                         | 222,167   | 0       | 0              | 222,167 |
| 2                         | 352,428   | 0       | 0              | 352,428 |
| 3                         | 139,140   | 0       | 0              | 139,140 |
| 4                         | 83,508    | 0       | 0              | 83,508  |
| 5-10                      | 178,737   | 0       | 0              | 178,737 |
| 11-20                     | 96,601    | 0       | 96,601         | 0       |
| 21-50                     | 95,191    | 0       | 95,191         | 0       |
| 51-100                    | 53,879    | 0       | 53,879         | 0       |
| 101-500                   | 109,738   | 109,738 | 0              | 0       |
| 501-1,000                 | 87,906    | 87,906  | 0              | 0       |
| Over 1,000                | 254,095   | 254,095 | 0              | 0       |

Table 3.5.2 Persons engaged by size of persons engaged (%)

| Number of persons engaged | Total | Large | Medium & Small | Micro |
|---------------------------|-------|-------|----------------|-------|
| Share                     | 100.0 | 27.0  | 14.7           | 58.3  |
| 1                         | 13.3  | 0.0   | 0.0            | 22.8  |
| 2                         | 21.1  | 0.0   | 0.0            | 36.1  |
| 3                         | 8.3   | 0.0   | 0.0            | 14.3  |
| 4                         | 5.0   | 0.0   | 0.0            | 8.6   |
| 5-10                      | 10.7  | 0.0   | 0.0            | 18.3  |
| 11-20                     | 5.8   | 0.0   | 39.3           | 0.0   |
| 21-50                     | 5.7   | 0.0   | 38.7           | 0.0   |
| 51-100                    | 3.2   | 0.0   | 21.9           | 0.0   |
| 101-500                   | 6.6   | 24.3  | 0.0            | 0.0   |
| 501-1,000                 | 5.3   | 19.5  | 0.0            | 0.0   |
| Over 1,000                | 15.2  | 56.2  | 0.0            | 0.0   |

<sup>7</sup> Persons engaged of establishments

Table 3.5.3 Persons engaged by section of industry (number)

| Section of ISIC Rev.4                                                  | Total     | Macro   |         |         |         |           | M&S     |        |           | Large   |           |            |           |
|------------------------------------------------------------------------|-----------|---------|---------|---------|---------|-----------|---------|--------|-----------|---------|-----------|------------|-----------|
|                                                                        |           | 1       | 2       | 3-4     | 5-10    | sub-total | 11-50   | 51-100 | sub-total | 101-500 | 501-1,000 | Over 1,000 | sub-total |
| Number of persons engaged: Total                                       | 1,673,390 | 222,167 | 352,428 | 222,648 | 178,737 | 975,980   | 191,792 | 53,879 | 245,671   | 109,738 | 87,906    | 254,095    | 451,739   |
| B Mining and quarrying                                                 | 2,040     | 9       | 80      | 119     | 295     | 503       | 932     | 419    | 1351      | 186     | 0         | 0          | 186       |
| C Manufacturing                                                        | 530,341   | 23,877  | 57,418  | 41,578  | 27,921  | 150,794   | 24,159  | 10,609 | 34,768    | 50,159  | 66,417    | 228,203    | 344,779   |
| D Electricity, gas, steam and air conditioning supply                  | 14,632    | 1,626   | 3,952   | 1,984   | 1,767   | 9,329     | 2,105   | 585    | 2,690     | 1,052   | 0         | 1,561      | 2,613     |
| E Water supply; sewerage, waste management and remediation activities  | 4,208     | 128     | 310     | 268     | 350     | 1056      | 839     | 106    | 945       | 505     | 503       | 1,199      | 2207      |
| F Construction                                                         | 2,029     | 9       | 52      | 156     | 436     | 653       | 671     | 230    | 901       | 475     | 0         | 0          | 475       |
| G Wholesale and retail trade; repair of motor vehicles and motorcycles | 553,493   | 139,772 | 215,624 | 112,709 | 55,322  | 523,427   | 21,306  | 3,505  | 24,811    | 3,221   | 501       | 1,533      | 5,255     |
| H Transportation and storage                                           | 11,945    | 328     | 798     | 1,282   | 1,766   | 4,174     | 2,910   | 1,074  | 3,984     | 1,482   | 1,260     | 1,045      | 3,787     |
| I Accommodation and food service activities                            | 195,287   | 28,796  | 47,226  | 33,657  | 32,736  | 142,415   | 35,847  | 6,181  | 42,028    | 8,488   | 1,101     | 1,255      | 10,844    |
| J Information and communication                                        | 16,589    | 2,709   | 2,232   | 1,389   | 2,103   | 8,433     | 2,169   | 1,491  | 3,660     | 3,221   | 1,275     | 0          | 4,496     |
| K Financial and insurance activities                                   | 27,832    | 1,367   | 1,876   | 862     | 3,111   | 7,216     | 10,504  | 4,286  | 14,790    | 4,013   | 1,813     | 0          | 5,826     |
| L Real estate activities                                               | 1,071     | 24      | 28      | 48      | 248     | 348       | 606     | 117    | 723       | 0       | 0         | 0          | 0         |
| M Professional, scientific and technical activities                    | 3,814     | 279     | 586     | 640     | 900     | 2405      | 1,113   | 185    | 1,298     | 111     | 0         | 0          | 111       |
| N Administrative and support service activities                        | 30,080    | 1,199   | 3,278   | 6,407   | 6,338   | 17,222    | 4,586   | 1,129  | 5,715     | 3,533   | 1,209     | 2,401      | 7,143     |
| P Education                                                            | 130,356   | 466     | 1,504   | 5,936   | 24,682  | 32,588    | 61,980  | 18,204 | 80,184    | 17,074  | 510       | 0          | 17,584    |
| Q Human health and social work activities                              | 33,176    | 1,612   | 2,652   | 1,717   | 6,968   | 12,949    | 7,825   | 1,824  | 9,649     | 5,656   | 3,026     | 1,896      | 10,578    |
| R Arts, entertainment and recreation                                   | 40,163    | 367     | 878     | 1,188   | 2,253   | 4,686     | 4,348   | 1,566  | 5,914     | 7,738   | 7,948     | 13,877     | 29,563    |
| S Other service activities                                             | 76,334    | 19,599  | 13,934  | 12,708  | 11,541  | 57,782    | 9,892   | 2,368  | 12,260    | 2,824   | 2,343     | 1,125      | 6,292     |



Table 3.5.4 Persons engaged by section of industry (%)

| Section of ISIC Rev.4                                      | Total | Macro |      |      |      |           | M&S   |        |           | Large   |           |            |           |
|------------------------------------------------------------|-------|-------|------|------|------|-----------|-------|--------|-----------|---------|-----------|------------|-----------|
|                                                            |       | 1     | 2    | 3-4  | 5-10 | sub-total | 11-50 | 51-100 | sub-total | 101-500 | 501-1,000 | Over 1,000 | sub-total |
| Number of persons engaged:                                 | 100.0 | 13.3  | 21.1 | 13.3 | 10.7 | 58.3      | 11.5  | 3.2    | 14.7      | 6.6     | 5.3       | 15.2       | 27.0      |
| B Mining and quarrying                                     | 0.1   | 0.0   | 0.0  | 0.0  | 0.0  | 0.0       | 0.1   | 0.0    | 0.1       | 0.0     | 0.0       | 0.0        | 0.0       |
| C Manufacturing                                            | 31.7  | 1.4   | 3.4  | 2.5  | 1.7  | 9.0       | 1.4   | 0.6    | 2.1       | 3.0     | 4.0       | 13.6       | 20.6      |
| D Electricity, gas, steam and air conditioning             | 0.9   | 0.1   | 0.2  | 0.1  | 0.1  | 0.6       | 0.1   | 0.0    | 0.2       | 0.1     | 0.0       | 0.1        | 0.2       |
| E Water supply; sewerage, waste management and             | 0.3   | 0.0   | 0.0  | 0.0  | 0.0  | 0.1       | 0.1   | 0.0    | 0.1       | 0.0     | 0.0       | 0.1        | 0.1       |
| F Construction                                             | 0.1   | 0.0   | 0.0  | 0.0  | 0.0  | 0.0       | 0.0   | 0.0    | 0.1       | 0.0     | 0.0       | 0.0        | 0.0       |
| G Wholesale and retail trade; repair of motor vehicles and | 33.1  | 8.4   | 12.9 | 6.7  | 3.3  | 31.3      | 1.3   | 0.2    | 1.5       | 0.2     | 0.0       | 0.1        | 0.3       |
| H Transportation and                                       | 0.7   | 0.0   | 0.0  | 0.1  | 0.1  | 0.2       | 0.2   | 0.1    | 0.2       | 0.1     | 0.1       | 0.1        | 0.2       |
| I Accommodation and food service activities                | 11.7  | 1.7   | 2.8  | 2.0  | 2.0  | 8.5       | 2.1   | 0.4    | 2.5       | 0.5     | 0.1       | 0.1        | 0.6       |
| J Information and communication                            | 1.0   | 0.2   | 0.1  | 0.1  | 0.1  | 0.5       | 0.1   | 0.1    | 0.2       | 0.2     | 0.1       | 0.0        | 0.3       |
| K Financial and insurance activities                       | 1.7   | 0.1   | 0.1  | 0.1  | 0.2  | 0.4       | 0.6   | 0.3    | 0.9       | 0.2     | 0.1       | 0.0        | 0.3       |
| L Real estate activities                                   | 0.1   | 0.0   | 0.0  | 0.0  | 0.0  | 0.0       | 0.0   | 0.0    | 0.0       | 0.0     | 0.0       | 0.0        | 0.0       |
| M Professional, scientific and technical activities        | 0.2   | 0.0   | 0.0  | 0.0  | 0.1  | 0.1       | 0.1   | 0.0    | 0.1       | 0.0     | 0.0       | 0.0        | 0.0       |
| N Administrative and support service                       | 1.8   | 0.1   | 0.2  | 0.4  | 0.4  | 1.0       | 0.3   | 0.1    | 0.3       | 0.2     | 0.1       | 0.1        | 0.4       |
| P Education                                                | 7.8   | 0.0   | 0.1  | 0.4  | 1.5  | 1.9       | 3.7   | 1.1    | 4.8       | 1.0     | 0.0       | 0.0        | 1.1       |
| Q Human health and social work activities                  | 2.0   | 0.1   | 0.2  | 0.1  | 0.4  | 0.8       | 0.5   | 0.1    | 0.6       | 0.3     | 0.2       | 0.1        | 0.6       |
| R Arts, entertainment and recreation                       | 2.4   | 0.0   | 0.1  | 0.1  | 0.1  | 0.3       | 0.3   | 0.1    | 0.4       | 0.5     | 0.5       | 0.8        | 1.8       |
| S Other service activities                                 | 4.6   | 1.2   | 0.8  | 0.8  | 0.7  | 3.5       | 0.6   | 0.1    | 0.7       | 0.2     | 0.1       | 0.1        | 0.4       |

Table 4.1.1 Number of establishments by province and scale (number)

| Provinces           | Total   | Large | Medium & Small | Micro   |
|---------------------|---------|-------|----------------|---------|
| Whole country       | 505,134 | 781   | 10,809         | 493,544 |
| 01 Banteay Meanchey | 21,541  | 19    | 486            | 21,036  |
| 02 Battambang       | 34,097  | 17    | 748            | 33,332  |
| 03 Kampong Cham     | 56,263  | 34    | 864            | 55,365  |
| 04 Kampomg Chhnang  | 19,690  | 11    | 231            | 19,448  |
| 05 Kampong Speu     | 22,541  | 15    | 301            | 22,225  |
| 06 Kampong Thom     | 22,284  | 6     | 253            | 22,025  |
| 07 Kampot           | 17,042  | 8     | 312            | 16,722  |
| 08 Kandal           | 40,531  | 70    | 768            | 39,693  |
| 09 Koh Kong         | 5,051   | 2     | 70             | 4,979   |
| 10 Kratie           | 11,046  | 2     | 161            | 10,883  |
| 11 Mondul Kiri      | 2,222   | 1     | 37             | 2,184   |
| 12 Phnom Penh       | 95,848  | 467   | 3,794          | 91,587  |
| 13 Preah Vihear     | 5,317   | 0     | 52             | 5,265   |
| 14 Prey Veng        | 29,933  | 7     | 394            | 29,532  |
| 15 Pursat           | 12,075  | 3     | 187            | 11,885  |
| 16 Ratanak Kiri     | 5,480   | 1     | 80             | 5,399   |
| 17 Siem Reap        | 32,120  | 45    | 886            | 31,189  |
| 18 Preah Sihanouk   | 10,728  | 25    | 285            | 10,418  |
| 19 Stung Treng      | 4,665   | 0     | 65             | 4,600   |
| 20 Svay Rieng       | 15,245  | 30    | 239            | 14,976  |
| 21 Takeo            | 31,997  | 11    | 423            | 31,563  |
| 22 Otdar Meanchey   | 4,912   | 2     | 69             | 4,841   |
| 23 Kep              | 1,635   | 0     | 46             | 1,589   |
| 24 Pailin           | 2,871   | 5     | 58             | 2,808   |

Table 4.1.2 Number of establishments by province and scale (%)

| Provinces                     | Total | Large | Medium & Small | Micro |
|-------------------------------|-------|-------|----------------|-------|
| Whole country:<br>Composition | 100.0 | 100.0 | 100.0          | 100.0 |
| 01 Banteay Meanchey           | 4.3   | 2.4   | 4.5            | 4.3   |
| 02 Battambang                 | 6.8   | 2.2   | 6.9            | 6.8   |
| 03 Kampong Cham               | 11.1  | 4.4   | 8.0            | 11.2  |
| 04 Kampomg Chhnang            | 3.9   | 1.4   | 2.1            | 3.9   |
| 05 Kampong Speu               | 4.5   | 1.9   | 2.8            | 4.5   |
| 06 Kampong Thom               | 4.4   | 0.8   | 2.3            | 4.5   |
| 07 Kampot                     | 3.4   | 1.0   | 2.9            | 3.4   |
| 08 Kandal                     | 8.0   | 9.0   | 7.1            | 8.0   |
| 09 Koh Kong                   | 1.0   | 0.3   | 0.6            | 1.0   |
| 10 Kratie                     | 2.2   | 0.3   | 1.5            | 2.2   |
| 11 Mondul Kiri                | 0.4   | 0.1   | 0.3            | 0.4   |
| 12 Phnom Penh                 | 19.0  | 59.8  | 35.1           | 18.6  |
| 13 Preah Vihear               | 1.1   | 0.0   | 0.5            | 1.1   |
| 14 Prey Veng                  | 5.9   | 0.9   | 3.6            | 6.0   |
| 15 Pursat                     | 2.4   | 0.4   | 1.7            | 2.4   |
| 16 Ratanak Kiri               | 1.1   | 0.1   | 0.7            | 1.1   |
| 17 Siem Reap                  | 6.4   | 5.8   | 8.2            | 6.3   |
| 18 Preah Sihanouk             | 2.1   | 3.2   | 2.6            | 2.1   |
| 19 Stung Treng                | 0.9   | 0.0   | 0.6            | 0.9   |
| 20 Svay Rieng                 | 3.0   | 3.8   | 2.2            | 3.0   |
| 21 Takeo                      | 6.3   | 1.4   | 3.9            | 6.4   |
| 22 Otdar Meanchey             | 1.0   | 0.3   | 0.6            | 1.0   |
| 23 Kep                        | 0.3   | 0.0   | 0.4            | 0.3   |
| 24 Pailin                     | 0.6   | 0.6   | 0.5            | 0.6   |

Table 4.2.1 Persons engaged by province and scale (number)

| Provinces           | Total     | Large   | Medium & Small | Micro   |
|---------------------|-----------|---------|----------------|---------|
| Whole country       | 1,673,390 | 451,739 | 245,671        | 975,980 |
| 01 Banteay Meanchey | 67,370    | 13,756  | 9,867          | 43,747  |
| 02 Battambang       | 84,790    | 3,186   | 16,237         | 65,367  |
| 03 Kampong Cham     | 143,044   | 19,153  | 18,889         | 105,002 |
| 04 Kampomg Chhnang  | 57,575    | 14,700  | 4,836          | 38,039  |
| 05 Kampong Speu     | 72,341    | 17,234  | 6,388          | 48,719  |
| 06 Kampong Thom     | 48,147    | 786     | 5,413          | 41,948  |
| 07 Kampot           | 41,623    | 3,140   | 6,700          | 31,783  |
| 08 Kandal           | 151,146   | 62,122  | 18,927         | 70,097  |
| 09 Koh Kong         | 13,039    | 1,286   | 1,397          | 10,356  |
| 10 Kratie           | 22,835    | 767     | 3,191          | 18,877  |
| 11 Mondul Kiri      | 6,018     | 186     | 719            | 5,113   |
| 12 Phnom Penh       | 556,865   | 269,631 | 91,539         | 195,695 |
| 13 Preah Vihear     | 10,577    | 0       | 1,097          | 9,480   |
| 14 Prey Veng        | 64,335    | 1,338   | 8,040          | 54,957  |
| 15 Pursat           | 26,617    | 334     | 3,768          | 22,515  |
| 16 Ratanak Kiri     | 12,619    | 201     | 1,617          | 10,801  |
| 17 Siem Reap        | 94,326    | 10,000  | 20,671         | 63,655  |
| 18 Preah Sihanouk   | 39,475    | 12,417  | 6,974          | 20,084  |
| 19 Stung Treng      | 11,046    | 0       | 1,544          | 9,502   |
| 20 Svay Rieng       | 53,202    | 15,553  | 5,305          | 32,344  |
| 21 Takeo            | 70,796    | 3,450   | 9,272          | 58,074  |
| 22 Otdar Meanchey   | 13,465    | 1,169   | 1,234          | 11,062  |
| 23 Kep              | 3,937     | 0       | 879            | 3,058   |
| 24 Pailin           | 8,202     | 1,330   | 1,167          | 5,705   |

Table 4.2.2 Persons engaged by province and scale (%)

| Provinces                     | Total | Large | Medium & Small | Micro |
|-------------------------------|-------|-------|----------------|-------|
| Whole country:<br>Composition | 100.0 | 100.0 | 100.0          | 100.0 |
| 01 Banteay Meanchey           | 4.0   | 3.0   | 4.0            | 4.5   |
| 02 Battambang                 | 5.1   | 0.7   | 6.6            | 6.7   |
| 03 Kampong Cham               | 8.5   | 4.2   | 7.7            | 10.8  |
| 04 Kampomg Chhnang            | 3.4   | 3.3   | 2.0            | 3.9   |
| 05 Kampong Speu               | 4.3   | 3.8   | 2.6            | 5.0   |
| 06 Kampong Thom               | 2.9   | 0.2   | 2.2            | 4.3   |
| 07 Kampot                     | 2.5   | 0.7   | 2.7            | 3.3   |
| 08 Kandal                     | 9.0   | 13.8  | 7.7            | 7.2   |
| 09 Koh Kong                   | 0.8   | 0.3   | 0.6            | 1.1   |
| 10 Kratie                     | 1.4   | 0.2   | 1.3            | 1.9   |
| 11 Mondul Kiri                | 0.4   | 0.0   | 0.3            | 0.5   |
| 12 Phnom Penh                 | 33.3  | 59.7  | 37.3           | 20.1  |
| 13 Preah Vihear               | 0.6   | 0.0   | 0.4            | 1.0   |
| 14 Prey Veng                  | 3.8   | 0.3   | 3.3            | 5.6   |
| 15 Pursat                     | 1.6   | 0.1   | 1.5            | 2.3   |
| 16 Ratanak Kiri               | 0.8   | 0.0   | 0.7            | 1.1   |
| 17 Siem Reap                  | 5.6   | 2.2   | 8.4            | 6.5   |
| 18 Preah Sihanouk             | 2.4   | 2.7   | 2.8            | 2.1   |
| 19 Stung Treng                | 0.7   | 0.0   | 0.6            | 1.0   |
| 20 Svay Rieng                 | 3.2   | 3.4   | 2.2            | 3.3   |
| 21 Takeo                      | 4.2   | 0.8   | 3.8            | 6.0   |
| 22 Otdar Meanchey             | 0.8   | 0.3   | 0.5            | 1.1   |
| 23 Kep                        | 0.2   | 0.0   | 0.4            | 0.3   |
| 24 Pailin                     | 0.5   | 0.3   | 0.5            | 0.6   |

Table 4.3.1 Average number of persons engaged per establishments by province and scale (number)

| Provinces           | Total | Large   | Medium & Small | Micro |
|---------------------|-------|---------|----------------|-------|
| Whole country       | 3.3   | 578.4   | 22.7           | 2.0   |
| 01 Banteay Meanchey | 3.1   | 724.0   | 20.3           | 2.1   |
| 02 Battambang       | 2.5   | 187.4   | 21.7           | 2.0   |
| 03 Kampong Cham     | 2.5   | 563.3   | 21.9           | 1.9   |
| 04 Kampong Chhnang  | 2.9   | 1,336.4 | 20.9           | 2.0   |
| 05 Kampong Speu     | 3.2   | 1,148.9 | 21.2           | 2.2   |
| 06 Kampong Thom     | 2.2   | 131.0   | 21.4           | 1.9   |
| 07 Kampot           | 2.4   | 392.5   | 21.5           | 1.9   |
| 08 Kandal           | 3.7   | 887.5   | 24.6           | 1.8   |
| 09 Koh Kong         | 2.6   | 643.0   | 20.0           | 2.1   |
| 10 Kratie           | 2.1   | 383.5   | 19.8           | 1.7   |
| 11 Mondul Kiri      | 2.7   | 186.0   | 19.4           | 2.3   |
| 12 Phnom Penh       | 5.8   | 577.4   | 24.1           | 2.1   |
| 13 Preah Vihear     | 2.0   | 0       | 21.1           | 1.8   |
| 14 Prey Veng        | 2.1   | 191.1   | 20.4           | 1.9   |
| 15 Pursat           | 2.2   | 111.3   | 20.1           | 1.9   |
| 16 Ratanak Kiri     | 2.3   | 201.0   | 20.2           | 2.0   |
| 17 Siem Reap        | 2.9   | 222.2   | 23.3           | 2.0   |
| 18 Preah Sihanouk   | 3.7   | 496.7   | 24.5           | 1.9   |
| 19 Stung Treng      | 2.4   | 0       | 23.8           | 2.1   |
| 20 Svay Rieng       | 3.5   | 518.4   | 22.2           | 2.2   |
| 21 Takeo            | 2.2   | 313.6   | 21.9           | 1.8   |
| 22 Otdar Meanchey   | 2.7   | 584.5   | 17.9           | 2.3   |
| 23 Kep              | 2.4   | 0       | 19.1           | 1.9   |
| 24 Pailin           | 2.9   | 266.0   | 20.1           | 2.0   |

Table 4.3.2 Average number of persons engaged per establishments by province and scale (times)

| Provinces           | Total | Large | Medium & Small | Micro |
|---------------------|-------|-------|----------------|-------|
| Whole country=1     | 1     | 1     | 1              | 1     |
| 01 Banteay Meanchey | 0.9   | 1.3   | 0.9            | 1.1   |
| 02 Battambang       | 0.8   | 0.3   | 1.0            | 1.0   |
| 03 Kampong Cham     | 0.8   | 1.0   | 1.0            | 1.0   |
| 04 Kampomg Chhnang  | 0.9   | 2.3   | 0.9            | 1.0   |
| 05 Kampong Speu     | 1.0   | 2.0   | 0.9            | 1.1   |
| 06 Kampong Thom     | 0.7   | 0.2   | 0.9            | 1.0   |
| 07 Kampot           | 0.7   | 0.7   | 0.9            | 1.0   |
| 08 Kandal           | 1.1   | 1.5   | 1.1            | 0.9   |
| 09 Koh Kong         | 0.8   | 1.1   | 0.9            | 1.1   |
| 10 Kratie           | 0.6   | 0.7   | 0.9            | 0.9   |
| 11 Mondul Kiri      | 0.8   | 0.3   | 0.9            | 1.2   |
| 12 Phnom Penh       | 1.8   | 1.0   | 1.1            | 1.1   |
| 13 Preah Vihear     | 0.6   | 0     | 0.9            | 0.9   |
| 14 Prey Veng        | 0.6   | 0.3   | 0.9            | 0.9   |
| 15 Pursat           | 0.7   | 0.2   | 0.9            | 1.0   |
| 16 Ratanak Kiri     | 0.7   | 0.3   | 0.9            | 1.0   |
| 17 Siem Reap        | 0.9   | 0.4   | 1.0            | 1.0   |
| 18 Preah Sihanouk   | 1.1   | 0.9   | 1.1            | 1.0   |
| 19 Stung Treng      | 0.7   | 0     | 1.0            | 1.0   |
| 20 Svay Rieng       | 1.1   | 0.9   | 1.0            | 1.1   |
| 21 Takeo            | 0.7   | 0.5   | 1.0            | 0.9   |
| 22 Otdar Meanchey   | 0.8   | 1.0   | 0.8            | 1.2   |
| 23 Kep              | 0.7   | 0     | 0.8            | 1.0   |
| 24 Pailin           | 0.9   | 0.5   | 0.9            | 1.0   |

Table 5.1.1 Entities that keep B/S and Income Statements<sup>8</sup> (number)

|        |                                                                      | Total | Large | Medium & Small | Micro |
|--------|----------------------------------------------------------------------|-------|-------|----------------|-------|
| Number |                                                                      | 920   | 316   | 431            | 173   |
| o/w    | Section of ISIC Rev.4                                                |       |       |                |       |
| B      | Mining and quarrying                                                 | 5     | 0     | 3              | 2     |
| C      | Manufacturing                                                        | 234   | 182   | 46             | 6     |
| D      | Electricity, gas, steam and air conditioning supply                  | 10    | 2     | 7              | 1     |
| E      | Water supply; sewerage, waste management and remediation activities  | 10    | 3     | 7              | 0     |
| F      | Construction                                                         | 20    | 2     | 12             | 6     |
| G      | Wholesale and retail trade; repair of motor vehicles and motorcycles | 194   | 16    | 106            | 72    |
| H      | Transportation and storage                                           | 65    | 6     | 40             | 19    |
| I      | Accommodation and food service activities                            | 133   | 28    | 89             | 16    |
| J      | Information and communication                                        | 37    | 14    | 18             | 5     |
| K      | Financial and insurance activities                                   | 55    | 20    | 28             | 7     |
| L      | Real estate activities                                               | 15    | 0     | 8              | 7     |
| M      | Professional, scientific and technical activities                    | 20    | 3     | 11             | 6     |
| N      | Administrative and support service activities                        | 47    | 8     | 16             | 23    |
| P      | Education                                                            | 28    | 11    | 15             | 2     |
| Q      | Human health and social work activities                              | 11    | 2     | 9              | 0     |
| R      | Arts, entertainment and recreation                                   | 22    | 15    | 7              | 0     |
| S      | Other service activities                                             | 14    | 4     | 9              | 1     |

<sup>8</sup> Table 5.1.1 and 5.1.2 cover only the number of those who keep Balance Sheet and Income Statements (= Number of establishments of Q15-1 only).



Table 5.1.2 Entities that keep B/S and Income Statements (%)

|       |                                                                      | Total | Large | Medium &<br>Small | Micro |
|-------|----------------------------------------------------------------------|-------|-------|-------------------|-------|
| Share |                                                                      | 100.0 | 34.3  | 46.8              | 18.8  |
| o/w   | Section of ISIC Rev.4                                                |       |       |                   |       |
| B     | Mining and quarrying                                                 | 0.5   | 0.0   | 0.3               | 0.2   |
| C     | Manufacturing                                                        | 25.4  | 19.8  | 5.0               | 0.7   |
| D     | Electricity, gas, steam and air conditioning supply                  | 1.1   | 0.2   | 0.8               | 0.1   |
| E     | Water supply; sewerage, waste management and remediation activities  | 1.1   | 0.3   | 0.8               | 0.0   |
| F     | Construction                                                         | 2.2   | 0.2   | 1.3               | 0.7   |
| G     | Wholesale and retail trade; repair of motor vehicles and motorcycles | 21.1  | 1.7   | 11.5              | 7.8   |
| H     | Transportation and storage                                           | 7.1   | 0.7   | 4.3               | 2.1   |
| I     | Accommodation and food service activities                            | 14.5  | 3.0   | 9.7               | 1.7   |
| J     | Information and communication                                        | 4.0   | 1.5   | 2.0               | 0.5   |
| K     | Financial and insurance activities                                   | 6.0   | 2.2   | 3.0               | 0.8   |
| L     | Real estate activities                                               | 1.6   | 0.0   | 0.9               | 0.8   |
| M     | Professional, scientific and technical activities                    | 2.2   | 0.3   | 1.2               | 0.7   |
| N     | Administrative and support service activities                        | 5.1   | 0.9   | 1.7               | 2.5   |
| P     | Education                                                            | 3.0   | 1.2   | 1.6               | 0.2   |
| Q     | Human health and social work activities                              | 1.2   | 0.2   | 1.0               | 0.0   |
| R     | Arts, entertainment and recreation                                   | 2.4   | 1.6   | 0.8               | 0.0   |
| S     | Other service activities                                             | 1.5   | 0.4   | 1.0               | 0.1   |

Table 5.1.3 Number of entities and persons engaged of entities that answered Q16 and Q21

|                                                                  | Whole Industry       | Large             | M&S               | Micro             |
|------------------------------------------------------------------|----------------------|-------------------|-------------------|-------------------|
| Number of entities                                               | 496,355              | 602               | 8,876             | 486,877           |
| o/w number of entities with B/S                                  | 920                  | 316               | 431               | 173               |
| number of entities without B/S                                   | 495,435              | 286               | 8,445             | 486,704           |
| Number of entire person engaged (share)                          | 1,535,903<br>(100.0) | 387,273<br>(25.2) | 194,705<br>(12.7) | 953,925<br>(62.1) |
| o/w number of entire person engaged of entities with B/S (share) | 295,592<br>(19.2)    | 278,843<br>(18.2) | 15,583<br>(1.0)   | 1,166<br>(0.1)    |
| number of entire person engaged of entities without B/S (share)  | 1,240,311<br>(80.6)  | 108,430<br>(7.1)  | 179,122<br>(11.6) | 952,759<br>(62.0) |

(Note) entities with B/S means entities that keep Balance Sheet and Income Statements and which answered to Q15 as “1-Yes”.

Table 5.2.1 Annual sales by scale of entities

|                                                                           | Whole industry | Large         | Medium & Small | Micro         |
|---------------------------------------------------------------------------|----------------|---------------|----------------|---------------|
| Total annual sales (USD)                                                  | 12,678,385,624 | 5,289,567,787 | 1,602,970,661  | 5,785,847,176 |
| (Share %)                                                                 | -100           | -37.6         | -16.7          | -45.7         |
| o/w annual sales of entities that keep B/S and Income Statements (USD)    | 4,980,987,199  | 4,257,024,080 | 684,963,247    | 38,999,872    |
| annual sales of entities that do not keep B/S and Income Statements (USD) | 7,697,398,425  | 1,032,543,707 | 918,007,414    | 5,746,847,304 |
| Annual sales per entities (USD)                                           | 25,543         | 8,786,657     | 180,596        | 11,884        |
| o/w entities that keep B/S and Income Statements (USD)                    | 5,414,117      | 13,471,595    | 1,589,242      | 225,433       |
| entities that do not keep B/S and Income Statements (USD)                 | 15,537         | 3,610,293     | 108,704        | 11,808        |
| Annual sales of entities per entire person engaged (USD)                  | 8,255          | 13,658        | 8,233          | 6,065         |
| o/w entities that keep B/S and Income Statements (USD)                    | 16,851         | 15,267        | 43,956         | 33,448        |
| entities that do not keep B/S and Income Statements (USD)                 | 6,206          | 9,523         | 5,125          | 6,032         |

(Note) Data on “Annual sales of entities per entire person engaged” above covers Single unit and Head office of establishments that answered to Q16 and Q21.

Table 5.2.2 Annual sales by scale of enterprises

|                                                | Whole industry | Large         | Medium &<br>Small | Micro      |
|------------------------------------------------|----------------|---------------|-------------------|------------|
| Total annual sales (USD)                       | 4,126,482,859  | 3,557,335,022 | 548,931,194       | 20,216,643 |
| Share (%)                                      | (100.0)        | (86.2)        | (13.3)            | ( 0.5)     |
| Annual sales per enterprises (USD)             | 4,093,733      | 11,549,789    | 1,193,329         | 84,236     |
| Annual sales per entire person engaged (USD)   | 14,552         | 13,380        | 33,920            | 13,327     |
| (Reference)                                    |                |               |                   |            |
| Number of enterprises                          | 1,008          | 308           | 460               | 240        |
| o/w with B/S                                   | 659            | 256           | 291               | 112        |
| Number of entire person engaged of enterprises | 283,570        | 265,870       | 16,183            | 1,517      |
| o/w with B/S                                   | 248,441        | 236,704       | 10,978            | 759        |

(Note) This table covers enterprises both that keep B/S and I/S and that do not keep B/S and I/S.

Table 5.2.3 Distribution of sales by scale of entities (number)

| Size of Sales in USD           | Total number of establishments | Large | Medium & Small | Micro   |
|--------------------------------|--------------------------------|-------|----------------|---------|
| Total number of establishments | 496,355                        | 602   | 8,876          | 486,877 |
| Under 500 USD*                 | 14,200                         | 23    | 41             | 14,136  |
| 500-under 1,000                | 30,217                         | 0     | 8              | 30,209  |
| 1,000-under 2,000              | 73,476                         | 0     | 28             | 73,448  |
| 2,000-under 3,000              | 50,838                         | 0     | 54             | 46,310  |
| 3,000-under 5,000              | 81,841                         | 1     | 103            | 81,737  |
| 5,000-under 7,500              | 73,166                         | 0     | 238            | 72,928  |
| 7,500-under 10,000             | 46,259                         | 3     | 399            | 45,857  |
| 10,000-under 25,000            | 74,407                         | 4     | 2,794          | 71,609  |
| 25,000-under 50,000            | 30,110                         | 7     | 1,788          | 28,315  |
| 50,000 USD or more             | 21,841                         | 564   | 3,424          | 17,854  |

(Note) \* includes those that reported as 0.

Table 5.2.4 Distribution of sales by scale of entities (%)

| Size of Sales in USD | Total number of establishments | Large | Medium & Small | Micro |
|----------------------|--------------------------------|-------|----------------|-------|
| Composition          | 100.0                          | 100.0 | 100.0          | 100.0 |
| Under 500 USD*       | 2.9                            | 3.8   | 0.5            | 2.9   |
| 500-under 1,000      | 6.1                            | 0.0   | 0.0            | 0.1   |
| 1,000-under 2,000    | 14.8                           | 0.0   | 0.3            | 15.1  |
| 2,000-under 3,000    | 10.2                           | 0.0   | 0.6            | 9.5   |
| 3,000-under 5,000    | 16.5                           | 0.2   | 1.2            | 16.8  |
| 5,000-under 7,500    | 14.7                           | 0.0   | 2.7            | 15.0  |
| 7,500-under 10,000   | 9.3                            | 0.5   | 4.5            | 9.4   |
| 10,000-under 25,000  | 15.0                           | 0.7   | 31.5           | 14.7  |
| 25,000-under 50,000  | 6.1                            | 1.2   | 20.1           | 5.8   |
| 50,000 USD or more   | 4.4                            | 93.7  | 38.6           | 3.7   |

(Note) \* the same as the Table above.

Table 5.3.1 Annual profit by scale of entities (USD)

|                                                      | Whole industry | Large       | Medium & Small | Micro         |
|------------------------------------------------------|----------------|-------------|----------------|---------------|
| Total annual profit                                  | 1,699,473,752  | 211,663,010 | 222,634,501    | 1,265,176,241 |
| o/w entities that keep B/S and Income Statements     | 95,454,683     | 47,099,008  | 52,134,722     | -3,739,046    |
| entities that do not keep B/S and Income Statements  | 1,604,019,069  | 164,564,002 | 170,499,779    | 1,268,915,287 |
| Annual profit per entities                           | 3,424          | 351,600     | 25,083         | 2,599         |
| o/w entities that keep B/S and Income Statements     | 103,799        | 149,047     | 120,962        | -21,613       |
| entities that do not keep B/S and Income Statements  | 3,238          | 575,399     | 20,189         | 2,607         |
| Annual profit per entire persons engaged of entities | 1,106          | 547         | 1,143          | 1,326         |
| o/w entities that keep B/S and Income Statements     | 323            | 169         | 3,346          | -3,207        |
| entities that do not keep B/S and Income Statements  | 1,293          | 1,518       | 952            | 1,332         |

(Note) Data on “entities that keep B/S and Income Statements” above covers Single unit and Head office of establishments that answered to Q16 and Q21.

Table 5.3.2 Entities by size of profit (number)

| number of entities<br>Size of Profit in USD | Total   | Large | Medium &<br>Small | Micro   |
|---------------------------------------------|---------|-------|-------------------|---------|
| Total                                       | 496,355 | 602   | 8,876             | 486,877 |
| Under 0 USD (loss)                          | 12,395  | 220   | 545               | 11,630  |
| 0-under 250                                 | 64,359  | 56    | 2,558             | 61,745  |
| 250-under 500                               | 54,663  | 2     | 85                | 54,576  |
| 500-under 750                               | 64,350  | 1     | 126               | 64,223  |
| 750-under 1,000                             | 35,220  | 0     | 78                | 35,142  |
| 1,000-under 1,500                           | 56,835  | 0     | 210               | 56,625  |
| 1,500-under 2,000                           | 69,949  | 1     | 163               | 69,785  |
| 2,000-under 3,000                           | 34,871  | 6     | 358               | 34,507  |
| 3,000-under 5,000                           | 45,057  | 7     | 590               | 44,460  |
| 5,000 USD or more                           | 58,628  | 301   | 4,158             | 54,169  |
| No answer                                   | 28      | 8     | 5                 | 15      |

Table 5.3.3 Entities by size of profit (%)

| number of entities<br>Size of Profit in USD | Total | Large | Medium &<br>Small | Micro |
|---------------------------------------------|-------|-------|-------------------|-------|
| Share                                       | 100.0 | 0.1   | 1.8               | 98.1  |
| Composition                                 | 100.0 | 100.0 | 100.0             | 100.0 |
| Under 0 USD (loss)                          | 2.5   | 36.5  | 6.1               | 2.4   |
| 0-under 250                                 | 13.0  | 9.3   | 28.8              | 12.7  |
| 250-under 500                               | 11.0  | 0.3   | 1.0               | 11.2  |
| 500-under 750                               | 13.0  | 0.2   | 1.4               | 13.2  |
| 750-under 1,000                             | 7.1   | 0.0   | 0.9               | 7.2   |
| 1,000-under 1,500                           | 11.5  | 0.0   | 2.4               | 11.6  |
| 1,500-under 2,000                           | 14.1  | 0.2   | 1.8               | 14.3  |
| 2,000-under 3,000                           | 7.0   | 1.0   | 4.0               | 7.1   |
| 3,000-under 5,000                           | 9.1   | 1.2   | 6.6               | 9.1   |
| 5,000 USD or more                           | 11.8  | 50.0  | 46.8              | 11.1  |
| No answer                                   | 0.0   | 1.3   | 0.1               | 0.0   |



Table 5.3.4 Annual profit and loss of entities with B/S by industry and scale

(number of entities, amount of profit and loss in USD)

| o/w | Section of ISIC Rev.4                                                | Total  |             | Large  |             | Medium & Small |            | Micro  |            |
|-----|----------------------------------------------------------------------|--------|-------------|--------|-------------|----------------|------------|--------|------------|
|     |                                                                      | number | amount      | number | amount      | number         | amount     | number | amount     |
|     | Section of ISIC Rev.4                                                | 920    | 95,494,683  | 316    | 47,099,008  | 431            | 52,134,722 | 173    | -3,739,046 |
| B   | Mining and quarrying                                                 | 5      | -2,134,868  | 0      | .           | 3              | -1,846,557 | 2      | -288,311   |
| C   | Manufacturing                                                        | 234    | -49,583,451 | 182    | -46,427,952 | 46             | -2,985,601 | 6      | -169,898   |
| D   | Electricity, gas, steam and air conditioning supply                  | 10     | 59,330,888  | 2      | 56,714,726  | 7              | 2,616,348  | 1      | -186       |
| E   | Water supply; sewerage, waste management and remediation activities  | 10     | 8,062,416   | 3      | 7,320,361   | 7              | 742,056    | 0      | .          |
| F   | Construction                                                         | 20     | -2,092,676  | 2      | 37,282      | 12             | -1,448,902 | 6      | -681,056   |
| G   | Wholesale and retail trade; repair of motor vehicles and motorcycles | 194    | -23,907,548 | 16     | -14,641,879 | 106            | -9,565,793 | 72     | 300,123    |
| H   | Transportation and storage                                           | 65     | 10,230,991  | 6      | 13,453,780  | 40             | -2,733,623 | 19     | -489,165   |
| I   | Accommodation and food service activities                            | 133    | 50,398,560  | 28     | -9,054,064  | 89             | 59,891,222 | 16     | -438,598   |
| J   | Information and communication                                        | 37     | -25,347,408 | 14     | -33,732,537 | 18             | 8,656,303  | 5      | -271,173   |
| K   | Financial and insurance activities                                   | 55     | 68,536,679  | 20     | 69,600,217  | 28             | -405,297   | 7      | -658,241   |
| L   | Real estate activities                                               | 15     | -1,927,485  | 0      | .           | 8              | -290,702   | 7      | -1,636,783 |
| M   | Professional, scientific and technical activities                    | 20     | 342,876     | 3      | -1,259,639  | 11             | 1,465,248  | 6      | 137,267    |
| N   | Administrative and support service activities                        | 47     | 3,058,204   | 8      | 908,474     | 16             | 1,692,306  | 23     | 457,424    |
| P   | Education                                                            | 28     | 3,354,515   | 11     | 3,312,764   | 15             | 32,973     | 2      | 8,778      |
| Q   | Human health and social work activities                              | 11     | -2,575,552  | 2      | 637,349     | 9              | -3,212,901 | 0      | .          |
| R   | Arts, entertainment and recreation                                   | 22     | -766,095    | 15     | -52,667     | 7              | -713,429   | 0      | .          |
| S   | Other service activities                                             | 14     | 514,637     | 4      | 282,792     | 9              | 241,070    | 1      | -9,225     |

Table 5.3.5 Annual profit and loss of enterprises by scale (USD)

|                                                         | Whole industry | Large      | Medium & Small | Micro      |
|---------------------------------------------------------|----------------|------------|----------------|------------|
| Total annual profit                                     | 102,368,185    | 30,107,473 | 74,438,976     | -2,178,264 |
| o/w enterprises that keep B/S and Income Statements     | 66,503,513     | 22,265,561 | 48,194,070     | -3,956,118 |
| enterprises that do not keep B/S and Income Statements  | 35,864,672     | 7,841,912  | 26,244,906     | 1,777,854  |
| Annual profit per enterprises                           | 101,556        | 97,752     | 161,824        | -9,076     |
| o/w enterprises that keep B/S and Income Statements     | 100,916        | 86,975     | 165,615        | -35,322    |
| enterprises that do not keep B/S and Income Statements  | 102,764        | 150,806    | 155,295        | 13,889     |
| Annual profit per entire persons engaged of enterprises | 361            | 113        | 4,600          | -1,436     |
| o/w enterprises that keep B/S and Income Statements     | 268            | 94         | 4,390          | -5,212     |
| enterprises that do not keep B/S and Income Statements  | 1,021          | 269        | 5,042          | 2,345      |

Table 5.3.6 Profit rate of enterprises by scale (%)

|                                  | Whole industry | Large | Medium & Small | Micro |
|----------------------------------|----------------|-------|----------------|-------|
| Operating profit to sales ratio  | 26.6           | 26.7  | 26.7           | 7.6   |
| Profit after tax to sales ratio  | 1.6            | 0.6   | 8.8            | -19.6 |
| Profit before tax to sales ratio | 2.9            | 2.1   | 9.1            | -14.6 |
| Return on Assets (ROA) ratio     | 0.7            | 0.3   | 3.2            | -3.7  |
| Return on equity (ROE) ratio     | 2.4            | 1.0   | 8.3            | -24.7 |

(Note) Table 5.3.6 is calculated only for enterprises (Single Unit and Head Office (Q6)) that keep B/S and I/S (Q15=1). Operating profit is equal to the gross margin (Q21\_GM: refer to “Explanation of Terms” and “Attachment 1”).

Table 5.3.7 Salaries and wages per person engaged of entities (USD)

|                                                              | Whole Industry | Large       | Medium & Small | Micro       |
|--------------------------------------------------------------|----------------|-------------|----------------|-------------|
| Total Salaries & Wages of entities                           | 820,728,604    | 490,571,756 | 213,478,394    | 116,678,454 |
| Average salaries and wages of entities                       | 1,654          | 814,903     | 24,051         | 240         |
| Total Salaries & Wges of enterprises                         | 384,486,003    | 342,742,448 | 39,163,260     | 2,580,295   |
| o/w: enterprises that keep B/S & Income Statements           | 328,631,306    | 296,707,537 | 30,503,278     | 1,420,491   |
| enterprises that do not keep B/S & Income Statements         | 55,854,697     | 46,034,911  | 8,659,982      | 1,159,804   |
| Average salaries and wages of enterprises                    | 381,435        | 1,112,800   | 85,138         | 10,751      |
| o/w: enterprises that keep B/S & Income Statements           | 498,682        | 1,159,014   | 104,822        | 12,683      |
| enterprises that do not keep B/S & Income Statements         | 160,042        | 885,287     | 51,242         | 9,061       |
| Average salaries and wages per person engaged of enterprises | 1,356          | 1,289       | 2,420          | 1,701       |
| o/w: enterprises that keep B/S & Income Statements           | 1,323          | 1,253       | 2,779          | 1,872       |
| enterprises that do not keep B/S & Income Statements         | 1,590          | 1,578       | 1,664          | 1,530       |
| Labor Cost to Sales of entities (%)                          | 6.5            | 9.3         | 13.3           | 2           |
| Labor Cost to Sales of enterprises (%)                       | 8.6            | 9.1         | 5.8            | 8.5         |

(Note) Labor Cost to Sales in this table is calculated by dividing “annual employee’s salaries & wages” by “annual sales excluding entities whose data of salaries & wages or sales is zero”.

Table 5.3.8 Ratio of major costs to sales of enterprises

|       |                                           | Transportation expenses | Repair and maintenance expenses | Amortization/depletion and depreciation expenses |
|-------|-------------------------------------------|-------------------------|---------------------------------|--------------------------------------------------|
| Large | Amount per enterprises (USD)              | 666,802                 | 698,841                         | 2,387,604                                        |
|       | Share to sales amount per enterprises (%) | 1.3                     | 1.4                             | 4.8                                              |
| M&S   | Amount per enterprises (USD)              | 86,379                  | 55,267                          | 325,344                                          |
|       | Share to sales amount per enterprises (%) | 1.1                     | 0.7                             | 4.1                                              |
| Micro | Amount per enterprises (USD)              | 7,584                   | 32,152                          | 26,440                                           |
|       | Share to sales amount per enterprises (%) | 1.5                     | 6.4                             | 5.3                                              |

(Note) The criteria of scale in this table is slightly different from the other tables (number of employees are as follows: Micro=1-9, Medium & Small=10-99, Large=100 and over.)

Table 5.3.9 Number of enterprises that paid profit tax

|                                               | Total      | Large      | Medium & Small | Micro   |
|-----------------------------------------------|------------|------------|----------------|---------|
| Amount of profit tax (USD)                    | 54,413,000 | 51,599,968 | 1,899,524      | 913,508 |
| (share, %)                                    | (100.0)    | (94.8)     | (3.5)          | (1.7)   |
| Amount of profit tax per establishments (USD) | 82,569     | 201,562    | 6,528          | 8,156   |
| Average tax ratio (%)                         | 34.7       | 63.2       | 2.5            | -72.2   |

Table 5.3.10 Number of entities/enterprises that receive Subsidy/Grant

|                                                            | Whole industry | Large     | Medium & Small | Micro  |
|------------------------------------------------------------|----------------|-----------|----------------|--------|
| Total amount of Subsidy/Grant of entities (USD)            | 10,405,596     | 5,885,258 | 4,520,337      | 0      |
| (Share, %)                                                 | (100.0)        | (56.6)    | (43.4)         | (0)    |
| Subsidy/Grant ratio to profit after tax of entities (%)    | 1.6            | 2.1       | 1.4            | 0      |
| Total amount of Subsidy/Grant of enterprises (USD)         | 1,679,426      | 624,546   | 1,054,880      | 0      |
| (Share, %)                                                 | (100.0)        | ( 37.2)   | (62.8)         | ( 0.0) |
| Amount of Subsidy/Grant per enterprise (USD)               | 7,548          | 2,440     | 3,505          | 0      |
| Subsidy/Grant ratio to profit after tax of enterprises (%) | 2.5            | 2.8       | 2.2            | 0      |

Table 5.4.1 Enterprises by size of capital and scale (number)

| Size of Capital in USD     | Total | Large | Medium & Small | Micro |
|----------------------------|-------|-------|----------------|-------|
| Total                      | 659   | 256   | 301            | 102   |
| Under 0 (insolvency)       | 76    | 31    | 32             | 13    |
| Under 10,000*              | 147   | 32    | 72             | 43    |
| 10,000-under 50,000        | 62    | 8     | 30             | 24    |
| 50,000-under 100,000       | 29    | 4     | 17             | 8     |
| 100,000-under 250,000      | 43    | 5     | 28             | 10    |
| 250,000-under 500,000      | 43    | 13    | 26             | 4     |
| 500,000-under 1,000,000    | 50    | 22    | 22             | 6     |
| 1,000,000-under 2,500,000  | 68    | 44    | 22             | 2     |
| 2,500,000-under 5,000,000  | 44    | 25    | 18             | 1     |
| 5,000,000 under 10,000,000 | 31    | 22    | 8              | 1     |
| 10,000,000 or more         | 66    | 50    | 16             | 0     |

(Note) \* includes enterprises that reported as 0.

Table 5.4.2 Enterprises by size of capital and scale (%)

| Size of Capital in USD     | Total | Large | Medium & Small | Micro |
|----------------------------|-------|-------|----------------|-------|
| Total (share)              | 100.0 | 38.8  | 44.2           | 17.0  |
| Total (composition)        | 100.0 | 100.0 | 100.0          | 100.0 |
| Under 0 (insolvency)       | 11.5  | 12.1  | 11.0           | 11.6  |
| Under 10,000               | 22.3  | 12.5  | 24.7           | 38.4  |
| 10,000-under 50,000        | 9.4   | 3.1   | 10.3           | 21.4  |
| 50,000-under 100,000       | 4.4   | 1.6   | 5.8            | 7.1   |
| 100,000-under 250,000      | 6.5   | 2.0   | 9.6            | 8.9   |
| 250,000-under 500,000      | 6.5   | 5.1   | 8.9            | 3.6   |
| 500,000-under 1,000,000    | 7.6   | 8.6   | 7.6            | 5.4   |
| 1,000,000-under 2,500,000  | 10.3  | 17.2  | 7.6            | 1.8   |
| 2,500,000-under 5,000,000  | 6.7   | 9.8   | 6.2            | 0.9   |
| 5,000,000 under 10,000,000 | 4.7   | 8.6   | 2.7            | 0.9   |
| 10,000,000 or more         | 10.0  | 19.5  | 5.5            | 0.0   |

Table 5.4.3 Number of enterprises by capital, assets and scale

|                                         | Whole industry | Large         | Medium & Small | Micro       |
|-----------------------------------------|----------------|---------------|----------------|-------------|
| Amount of capital (USD)                 | 2,727,135,911  | 2,132,407,917 | 578,469,445    | 16,258,550  |
| Amount of capital per enterprises (USD) | 4,138,294      | 8,329,718     | 1,987,868      | 145,166     |
| Amount of Assets (USD)                  | 9,392,472,138  | 7,769,451,126 | 1,521,447,749  | 101,573,263 |
| Amount of assets per enterprises (USD)  | 14,252,613     | 30,349,418    | 5,228,343      | 906,904     |
| Turnover of total asset (times)         | 0.41           | 0.43          | 0.34           | 0.20        |
| Turnover of fixed asset (times)         | 1.61           | 1.75          | 1.23           | 0.26        |
| Debt ratio (%)                          | 270.5          | 299.9         | 165.8          | 123.8       |
| Current ratio (%)                       | 122.8          | 117.0         | 162.9          | 321.7       |
| Equity ratio (%)                        | 29.0           | 27.4          | 38.0           | 16.0        |
| Turnover period of Inventories (months) | 2.4            | 1.6           | 7.9            | 4.9         |



Table 5.4.4 Enterprises by size of assets and scale (number)

| Size of assets in USD      | Total | Large | Medium & Small | Micro |
|----------------------------|-------|-------|----------------|-------|
| Total                      | 659   | 256   | 291            | 112   |
| Under 10,000*              | 109   | 15    | 56             | 38    |
| 10,000-under 50,000        | 71    | 10    | 29             | 32    |
| 50,000-under 100,000       | 37    | 8     | 17             | 12    |
| 100,000-under 250,000      | 48    | 7     | 31             | 10    |
| 250,000-under 500,000      | 55    | 18    | 31             | 6     |
| 500,000-under 1,000,000    | 58    | 16    | 36             | 6     |
| 1,000,000-under 2,500,000  | 78    | 43    | 33             | 2     |
| 2,500,000-under 5,000,000  | 58    | 31    | 23             | 4     |
| 5,000,000-under 10,000,000 | 55    | 40    | 14             | 1     |
| 10,000,000 or more         | 90    | 68    | 21             | 1     |

(Note) \* includes those reported as 0.

Table 5.4.5 Enterprises by assets and scale (%)

| Size of assets in USD      | Total | Large | Medium & Small | Micro |
|----------------------------|-------|-------|----------------|-------|
| Total (share)              | 100.0 | 38.8  | 44.2           | 17.0  |
| Total (composition)        | 100.0 | 100.0 | 100.0          | 100.0 |
| Under 10,000*              | 16.5  | 5.9   | 19.2           | 33.9  |
| 10,000-under 50,000        | 10.8  | 3.9   | 10.0           | 28.6  |
| 50,000-under 100,000       | 5.6   | 3.1   | 5.8            | 10.7  |
| 100,000-under 250,000      | 7.3   | 2.7   | 10.7           | 8.9   |
| 250,000-under 500,000      | 8.3   | 7.0   | 10.7           | 5.4   |
| 500,000-under 1,000,000    | 8.8   | 6.3   | 12.4           | 5.4   |
| 1,000,000-under 2,500,000  | 11.8  | 16.8  | 11.3           | 1.8   |
| 2,500,000-under 5,000,000  | 8.8   | 12.1  | 7.9            | 3.6   |
| 5,000,000-under 10,000,000 | 8.3   | 15.6  | 4.8            | 0.9   |
| 10,000,000 or more         | 13.7  | 26.6  | 7.2            | 0.9   |

(Note) \* the same as the Table above.



# Attachments



## 1. Formula used for calculating financial indicators

Following ratios are calculated only with establishments that keep Balance Sheet and Income Statements. Formula for calculation of some of the ratios are not following precise definition of the ratio as the survey data is limited and are not in many cases cover necessary data for such calculation. Thus it should be noted that not a few ratio are approximation.

Note: 'Qxx-xx' below indicates the number (answer) of question of the Questionnaire attached herewith as Attachment 2.

- Operating profit to sales ratio= $\text{operating profit (Q21\_GM)} / \text{Annual Sales (Q21\_S)} \times 100$
- Profit after tax to sales ratio= $\text{Profit (Q21\_PL)} / \text{Annual Sales (Q21\_S)} \times 100$
- Profit before tax to sales ratio= $\{\text{Profit (Q21\_PL)} + \text{Tax paid (Q21\_7)}\} / \text{Annual Sales (Q21\_S)} \times 100$
- Return on Assets= $\text{Profit (Q21\_PL)} / \text{Assets (Q17)} \times 100$
- Return on Equity= $\text{Profit (Q21\_PL)} / \text{Equity (Q18)} \times 100$
- Labor cost to Sales ratio= $\text{Labor cost (Q16\_Rate\_LS or Q21\_Rate\_LS)} / \text{Annual sales (Q16\_S or Q21\_S)} \times 100$
- Average tax ratio= $\text{Profit tax (Q21\_7)} / \text{Profit before tax (Q21\_PL + Q21\_7)}$
- Turnover of total assets= $\text{Operating Revenue (Q21\_1)} / \text{Total assets (Q17)}$
- Turnover of fixed assets= $\text{Amount of annual revenue (Q21\_S)} / \text{Non-current assets (Q17\_1)} \times 100$
- Debt ratio= $\text{Total amount of liabilities (Q19\_Q20)} / \text{Equity (Q18)} \times 100$
- Current ratio= $\text{Current assets (Q17\_2)} / \text{Current liabilities (Q20)} \times 100$
- Equity Ratio= $\text{Equity (Q18)} / \text{Total assets (Q17)} \times 100$
- Turnover period of inventories= $\text{Inventories (Q17\_2\_1+Q17\_2\_2+Q17\_2\_3+Q17\_2\_4)} / \text{Monthly sales amount (Q21\_1/12)}$
- Opening rate ( $R_t$ ) of establishment= $\text{Number of establishment starting business in the year "t" (N}_t) / \text{Number of establishments that started business up to the end of the year before } (\sum(N_{t-n})) - \text{number of "unknown"}:$   
$$R_t = N_t / (N_{t-1} + N_{t-2} + N_{t-3} + \dots + N_{t-n} - \text{unknown}) * 100$$



2. Form of Questionnaire



**រាជរដ្ឋាភិបាលកម្ពុជា**  
**Royal Government of Cambodia**  
**ក្រសួងផែនការ**  
**Ministry of Planning**  
**ជំរឿនសហគ្រាសនៅព្រះរាជាណាចក្រកម្ពុជាឆ្នាំ ២០១១**  
**2011 Economic Census of Cambodia**  
**តារាងសំណួរ**  
**Form**



**សំខាន់បំផុត** STRICTLY CONFIDENTIAL

ព័ត៌មាននេះប្រើប្រាស់សំរាប់តែគោលបំណងស្ថិតិប៉ុណ្ណោះ និងមិនប្រើប្រាស់សំរាប់ពន្ធដារទេ

This is used only for the statistical purposes and not used for taxation.

ត្រីមាសទី ១ ខែ មីនា ឆ្នាំ ២០១១  
As of 1<sup>st</sup> March 2011

**1- ព័ត៌មានតំបន់ជំរឿន** Area Information

|     | តំបន់ Area                              | ឈ្មោះ Name | កូដ Code |
|-----|-----------------------------------------|------------|----------|
| 1-1 | រាជធានី /ខេត្ត Municipality /Province   |            |          |
| 1-2 | ក្រុង/ខណ្ឌ /ក្រុង District/ Khan/ Krong |            |          |
| 1-3 | ឃុំ /សង្កាត់ Commune/ Sangkat           |            |          |
| 1-4 | ភូមិ /មណ្ឌល Village/Mondul              |            |          |
| 1-5 | មណ្ឌលជំរឿន Enumeration Area (EA)        |            |          |

**2-A ព័ត៌មានសហគ្រាស** Establishment Information

|                                                                                                                                                               |                                                                                                                                                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>2-1 លេខរៀងសហគ្រាសនៅក្នុងភូមិ ឬមណ្ឌលជំរឿន (ស្រង់ពីបញ្ជីសហគ្រាស)<br/>Serial number of establishment in village or EA<br/>(from the "Establishment List")</p> | <p>2-2 ឈ្មោះសហគ្រាស ឬ អ្នកតំណាង ជាមួយនិងប្រភេទអាជីវកម្ម<br/>Name of establishment or representative with Business type</p>                     |
| <p>2-3 អាសយដ្ឋានសហគ្រាស<br/>Address of establishment</p>                                                                                                      | <p>ផ្លូវលេខ Street No.<br/>អគារលេខ Building No.<br/>ឈ្មោះផ្សារ ឬគ្រួសារនៅជិតជាងគេបំផុត Name of market, Name of nearest household etc.</p>      |
| <p>2-4 ព័ត៌មានទំនាក់ទំនង<br/>Information for contact</p>                                                                                                      | <p>ទូរស័ព្ទការិយាល័យ Office Tel. No.<br/>ឈ្មោះអ្នកទំនាក់ទំនង Name of contact person<br/>ទូរស័ព្ទអ្នកទំនាក់ទំនង Tel. No. of contact person:</p> |

**2-B ស្ថានភាពការសម្ភាសន៍** Interviewing Situation

|                                                                                                                                                   |                         |                                        |                                           |                                            |                                                                                                                                                     |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|----------------------------------------|-------------------------------------------|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|--|
| បំពេញដោយមន្ត្រីសម្ភាសន៍ ឬ មន្ត្រីត្រួតពិនិត្យ Filled-in by Enumerator/Supervisor                                                                  |                         |                                        |                                           |                                            | បំពេញដោយជំនួយការមន្ត្រីតំបន់ Filled-in by ARO                                                                                                       |  |
| កាលបរិច្ឆេទបញ្ចប់ការបំពេញតារាងសំណួរ<br>Final date of Form Survey                                                                                  |                         |                                        |                                           |                                            |                                                                                                                                                     |  |
| ប្រភេទលទ្ធផលជំរឿន<br>Type of survey result                                                                                                        | 1- បំពេញរួច<br>Finished | 2- បដិសេធទាំងស្រុង<br>Complete refusal | 3- បដិសេធ<br>ធ្ងន់ធ្ងរ<br>Serious refusal | 4- បដិសេធ<br>មិនធ្ងន់ធ្ងរ<br>Minor refusal | កាលបរិច្ឆេទបញ្ចប់ការបំពេញ<br>តារាងសំណួរ<br>Date of finishing Survey<br>ឈ្មោះជំនួយការមន្ត្រីតំបន់<br>Name of ARO:.....<br>ហត្ថលេខា<br>Signature..... |  |
| ជូនសម្លេងលេខកូដ<br>Circle the code<br>កាលបរិច្ឆេទប្រគល់បញ្ជីសហគ្រាសពិសេសទៅអោយជំនួយការមន្ត្រីតំបន់<br>Date of handing "Special Survey List" to ARO |                         |                                        |                                           |                                            |                                                                                                                                                     |  |

ឈ្មោះមន្ត្រីសម្ភាសន៍ Enumerator: ..... ពិនិត្យដោយមន្ត្រីត្រួតពិនិត្យឈ្មោះ Checked by Supervisor: .....  
 កាលបរិច្ឆេទ Date: ..... ហត្ថលេខា Signature: ..... កាលបរិច្ឆេទ Date: ..... ហត្ថលេខា Signature: .....

|                                                                                                                 |                                                      |                    |                                                                                       |                                                                           |
|-----------------------------------------------------------------------------------------------------------------|------------------------------------------------------|--------------------|---------------------------------------------------------------------------------------|---------------------------------------------------------------------------|
| 3- លក្ខណៈសំគាល់នៃអ្នកតំណាង<br>ឬម្ចាស់សហគ្រាស<br>Characteristics of representative or owner of the establishment | 3-1 ភេទអ្នកតំណាងសហគ្រាស<br>Sex of the Representative | 1- ប្រុស Male      | 2- ស្រី Female                                                                        | <input type="text"/>                                                      |
|                                                                                                                 | 3-2 សញ្ជាតិម្ចាស់សហគ្រាស<br>Nationality of the Owner | 1- ខ្មែរ Cambodian | 2- ជនបរទេស Foreigner<br>សូមបញ្ជាក់សញ្ជាតិ Specify nationality<br><input type="text"/> | <input type="text"/><br>សំរាប់ វ.ជ.ល NIS use only<br><input type="text"/> |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                              |                                                                                                                           |                      |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|---------------------------------------------------------------------------------------------------------------------------|----------------------|--|
| 4- ការចុះបញ្ជីនៅភ្នាក់ងាររដ្ឋបាល និង ឈ្មោះក្រសួង ឬ មន្ទីរពាក់ព័ន្ធ<br>Registration to Administrative Agencies and Names of Ministries or Agencies regarding License or Approval of Operating                                                                                                                                                                                                                                                                       |                              |                                                                                                                           |                      |  |
| 4-1 ការចុះបញ្ជីនៅក្រសួងពាណិជ្ជកម្ម ឬ មន្ទីរពាណិជ្ជកម្ម<br>Registration to the Ministry of Commerce or Provincial Department of Commerce                                                                                                                                                                                                                                                                                                                            | 1- បានចុះបញ្ជី<br>Registered | 2- មិនបានចុះបញ្ជី<br>Not registered                                                                                       | <input type="text"/> |  |
| 4-2 ឈ្មោះក្រសួង ឬ ស្ថាប័នផ្សេងៗដែលផ្តល់អាជ្ញាប័ណ្ណ ឬ ការអនុញ្ញាតដូចគ្នាសំរាប់ ដំណើរការអាជីវកម្មនៃសហគ្រាសនេះ<br>Names of Ministries or Agencies regarding official license or approval for the business operation of this establishment.<br>ករណីសហគ្រាសមិនទទួលបានអាជ្ញាប័ណ្ណ ឬ ការអនុញ្ញាតដូចគ្នាសំរាប់ដំណើរការអាជីវកម្មទេ សូមសរសេរពាក្យថា " គ្មាន " នៅបន្ទាត់ខាងស្តាំទី ១ ។<br>In case of no official license or no approval, write "None" in the right frame No.1 | 1-<br>2-<br>3-<br>4-         | សំរាប់ វ.ជ.ល NIS use only<br><input type="text"/><br><input type="text"/><br><input type="text"/><br><input type="text"/> |                      |  |

|                                                                                           |                                                                                                                      |                                                                                                     |                             |                      |
|-------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|-----------------------------|----------------------|
| 5- ភាពជាម្ចាស់នៃ សហគ្រាស (មូលដ្ឋានច្បាប់)<br>Ownership of Establishment (Legal Status)    |                                                                                                                      |                                                                                                     |                             |                      |
| 1- ក្រុមហ៊ុនឯកកម្មសិទ្ធិ (មិនបានចុះបញ្ជី)<br>Individual proprietor (with no registration) | 2- ក្រុមហ៊ុនឯកកម្មសិទ្ធិ (បានចុះបញ្ជី)<br>Sole proprietor (with registration)                                        | 3- ក្រុមហ៊ុនសហកម្មសិទ្ធិទូទៅ<br>General partnership                                                 | <input type="text"/>        |                      |
| 4- ក្រុមហ៊ុនសហកម្មសិទ្ធិមានកំរិត<br>Limited partnership                                   | 5- ក្រុមហ៊ុនឯកជនទទួលខុសត្រូវមានកំរិត<br>Private limited company                                                      | 6- ក្រុមហ៊ុនមហាជនទទួលខុសត្រូវមានកំរិត<br>Public limited company                                     | <input type="text"/>        |                      |
| 7- បុត្រសម្ព័ន្ធក្រុមហ៊ុនពាណិជ្ជកម្មបរទេស<br>Subsidiary of a foreign company              | 8- សាខាក្រុមហ៊ុនបរទេស<br>Branch of a foreign company                                                                 | 9- ការិយាល័យតំណាងពាណិជ្ជកម្មក្រុមហ៊ុនបរទេស<br>Commercial representative office of a foreign company | <input type="text"/>        |                      |
| 10- សហករណ៍<br>Cooperative                                                                 | 11- សហគ្រាសគ្រប់គ្រងដោយរដ្ឋ<br>(រួមទាំងស្ម័គ្រភ័យ including autonomy-owned organization)<br>State-owned organization | 12- អង្គការក្រៅរដ្ឋាភិបាល<br>NGO                                                                    | 13- សហគ្រាសផ្សេងៗ<br>Others | <input type="text"/> |

|                                                                                 |                                |                                     |                          |                      |
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| 6- អង្គការនេះមាន ទីស្នាក់ការកណ្តាល ឬ សាខា<br>Single Unit, Head or Branch Office | 1- អង្គការតែមួយ<br>Single unit | 2- ទីស្នាក់ការកណ្តាល<br>Head office | 3- សាខា<br>Branch office | <input type="text"/> |
|---------------------------------------------------------------------------------|--------------------------------|-------------------------------------|--------------------------|----------------------|

|                                                                                                                                                           |                                                                                                                                                                                           |                                                                                                                                                                                                                                      |                                                                                                                                                                              |                                                                                                                                       |                                                                                               |                                                                                                |                                                                                            |                                              |
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| 7- ការកាន់កាប់ទីកន្លែង ប្រភេទ និងផ្ទៃក្រឡាទីកន្លែងអាជីវកម្ម (ម <sup>២</sup> )<br>Tenure, Kind and Area (square meters: m <sup>2</sup> ) of business place |                                                                                                                                                                                           |                                                                                                                                                                                                                                      |                                                                                                                                                                              |                                                                                                                                       |                                                                                               |                                                                                                |                                                                                            |                                              |
| 7-1 ការកាន់កាប់ទីកន្លែងអាជីវកម្ម<br>Tenure of Business Place                                                                                              | 1- កម្មសិទ្ធិផ្ទាល់ខ្លួន<br>Owned                                                                                                                                                         | 2- ជួល<br>Rented                                                                                                                                                                                                                     | 3- ផ្សេងៗបញ្ជាក់<br>Others (approved)                                                                                                                                        | <input type="text"/>                                                                                                                  |                                                                                               |                                                                                                |                                                                                            |                                              |
| 7-2 ប្រភេទទីកន្លែងអាជីវកម្ម<br>Kind of business place                                                                                                     | 1- អាជីវកម្មតាមចិញ្ចើមផ្លូវ<br>Street business                                                                                                                                            | 2- អាជីវកម្មតាមផ្ទះ (កន្លែងធ្វើអាជីវកម្មនិងកន្លែងស្នាក់នៅគឺនៅកន្លែងតែមួយ)<br>Home business (Business place and owner's residence are united into one)                                                                                | 3- អាជីវកម្មតាមអគារពាណិជ្ជកម្ម (កន្លែងធ្វើអាជីវកម្ម និងកន្លែងស្នាក់នៅគឺផ្សេងគ្នា)<br>Business in apartment building (Business place and its owner's residence are separate.) | 4- អាជីវកម្មតាមផ្សារប្រពៃណី (រួមបញ្ចូលផ្សារនៅក្នុងអគារចាស់)<br>Business in traditional market (including market in low-rise building) | <input type="text"/>                                                                          |                                                                                                |                                                                                            |                                              |
|                                                                                                                                                           | 5- អាជីវកម្មតាមផ្សារទំនើប (អគារខ្ពស់ៗដែលមានសហគ្រាសប្រតិបត្តិការអាជីវកម្មច្រើនប្រភេទ)<br>Business in modern shopping mall (high-rise building where multiple establishments are operating) | 6- អាជីវកម្មដែលមានទីតាំងដាច់ដោយឡែកតែមួយ ឬអគារមួយតែមួយ ។ ឧ. ផ្ទះជា រោងចក្រ ធនាគារ មន្ទីរពេទ្យ សាលារៀន វត្ត ។ល។<br>Business that is occupying exclusively one block or one building (Ex: Factory, Bank, Hospital, School, Pagoda etc.) | 7- ផ្សេងៗ<br>Others                                                                                                                                                          | <input type="text"/>                                                                                                                  |                                                                                               |                                                                                                |                                                                                            |                                              |
| 7-3 ផ្ទៃក្រឡាទីកន្លែងអាជីវកម្ម (ម <sup>២</sup> )<br>Area of business place (square meters: m <sup>2</sup> )                                               | 1- ក្រោម 5 ម <sup>២</sup><br>Under 5m <sup>2</sup>                                                                                                                                        | 2- 5 ម <sup>២</sup> - ក្រោម 10 ម <sup>២</sup><br>5m <sup>2</sup> -under 10m <sup>2</sup>                                                                                                                                             | 3- 10 ម <sup>២</sup> - ក្រោម 30 ម <sup>២</sup><br>10m <sup>2</sup> -under 30m <sup>2</sup>                                                                                   | 4- 30 ម <sup>២</sup> - ក្រោម 50 ម <sup>២</sup><br>30m <sup>2</sup> -under 50m <sup>2</sup>                                            | 5- 50 ម <sup>២</sup> - ក្រោម 100 ម <sup>២</sup><br>50m <sup>2</sup> - under 100m <sup>2</sup> | 6- 100 ម <sup>២</sup> - ក្រោម 200 ម <sup>២</sup><br>100m <sup>2</sup> -under 200m <sup>2</sup> | 7- 200 ម <sup>២</sup> ឡើងទៅ<br>200m <sup>2</sup> and more<br>បញ្ជាក់ Specify $\Rightarrow$ | <input type="text"/><br><input type="text"/> |



|                                        |                                      |                      |                      |                                                       |                                                   |
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| 8- ម៉ោងធ្វើអាជីវកម្ម<br>Business Hours | 8-1 ម៉ោងបើកអាជីវកម្ម<br>Opening time | <input type="text"/> | <input type="text"/> | គូសវង្គង់ Circle either of<br>1- ព្រឹក AM 2- ល្ងាច PM | សំរាប់ I.វ.ស NIS use only<br><input type="text"/> |
|                                        | 8-2 ម៉ោងបិទអាជីវកម្ម<br>Closing time | <input type="text"/> | <input type="text"/> | គូសវង្គង់ Circle either of<br>1- ព្រឹក AM 2- ល្ងាច PM |                                                   |

9- ឆ្នាំចាប់ផ្តើមអាជីវកម្ម Year of starting the business

|                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                           |                          |                         |                           |                   |
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| 10- ចំនួនអ្នកចូលរួមការងារជាក់ស្តែងក្នុងសហគ្រាស ឧស្សាហកម្ម ថ្ងៃទី ១ ខែ មីនា ឆ្នាំ ២០១១<br>Number of Persons Engaged Actually in this Establishment one week before 1 <sup>st</sup> March 2011.<br>▶ ករណីធ្វើក្នុងសំណួរទី ៦ ឆ្លើយថាជា "ទីស្នាក់ការកណ្តាល" ចំនួនអ្នកចូលរួមការងារនៅក្នុងសហគ្រាសជាសាខាមិនត្រូវរាប់បញ្ចូលទេ<br>▶ In case of "Head office" (Question 6), all persons engaged in its branch office(s) are excluded. | 1- សរុប Total<br>$\left( \begin{matrix} 1=2+3 \\ \text{or} \\ 1=4+5 \end{matrix} \right)$ | អ្នកចូលរួមការងារ Persons |                         | សំរាប់ I.វ.ស NIS use only |                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                           | សញ្ជាតិ Nationality      | ភេទ Sex                 |                           |                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                           | 2- ខ្មែរ<br>Cambodian    | 3- ជនបរទេស<br>Foreigner | 4- ប្រុស<br>Male          | 5- ស្រី<br>Female |
| 10-A សរុបចំនួនអ្នកចូលរួមការងារ (សរុប ១០-A ១ ដល់ ១០-A ៤)<br>Total number of persons engaged (Total of "10-A 1 to 10-A 4")                                                                                                                                                                                                                                                                                                    |                                                                                           |                          |                         |                           |                   |
| 10-A1 អ្នកចូលរួមការងារជាម្ចាស់សហគ្រាស<br>Self-employed proprietors, sole proprietors                                                                                                                                                                                                                                                                                                                                        |                                                                                           |                          |                         |                           |                   |
| 10-A2 អ្នកធ្វើការងារជាសមាជិកគ្រួសារដោយគ្មានប្រាក់ឈ្នួល<br>Unpaid family workers                                                                                                                                                                                                                                                                                                                                             |                                                                                           |                          |                         |                           |                   |
| 10-A3 បុគ្គលិកធ្វើការជាប្រចាំ (អ្នកដែលបន្តធ្វើការច្រើនជាងមួយខែ)<br>Regular employees (those who are employed on a continuous basis with more than one month period)                                                                                                                                                                                                                                                         |                                                                                           |                          |                         |                           |                   |
| 10-A4 កម្មករធ្វើការផ្សេងទៀត (ក្រៅពីនិយោជិតធ្វើការជាប្រចាំ)<br>Other employees than "regular employees"                                                                                                                                                                                                                                                                                                                      |                                                                                           |                          |                         |                           |                   |
| 10-B អ្នកចូលរួមការងារដោយស្ម័គ្រចិត្ត (ព្រះសង្ឃ អាចារ្យ ដូនតិ លោក លោកស្រី មិនរាប់បញ្ចូល<br>ចៅអធិការវត្តដែលគ្រប់គ្រងទេ Voluntarily-engaged persons (monks, clergyman etc.) excluding chief or director who controls the Organization.                                                                                                                                                                                         |                                                                                           |                          |                         |                           |                   |

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| 11- ប្រភេទសកម្មភាពអាជីវកម្មចម្បងដែលសហគ្រាសប្រតិបត្តិការ<br>Kind of Main Business Activities which this Establishment Only is Engaged in.<br>▶ សូមពណ៌នា តើសហគ្រាសនេះធ្វើអ្វី ឬ ការលក់ទំនិញ (លក់ដុំ ឬ លក់រាយ) ការផលិតទំនិញ ឬការជួសជុល ឬការផ្តល់សេវាកម្ម<br>▶ សូមពណ៌នា ប្រភេទទំនិញ ឬ សេវាកម្មទាំងនេះ<br>▶ ករណីធ្វើក្នុងសំណួរទី ៦ ឆ្លើយថាជា "ទីស្នាក់ការកណ្តាល" មិនត្រូវរាប់បញ្ចូលសកម្មភាពទាំងឡាយរបស់សាខាទេ<br>▶ Describe what is done in this establishment. For example, selling (to wholesalers or consumers), manufacturing or repairing goods, or providing services.<br>▶ Describe kind of these goods or services also.<br>▶ In case of "head office" (Question 6), all activities of its branch offices are excluded. | សំរាប់ I.វ.ស NIS use only<br><input type="text"/> |
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▶ ចំពោះសហគ្រាសជា "សាខា" ត្រូវបញ្ចប់ការសម្ភាសន៍ត្រឹមនេះ End of Interview for "Branch Office"

សំណួរខាងក្រោមពីទី១២-១៤ ទាក់ទងតែនឹងសហគ្រាស ដូចខាងក្រោម: Questions 12 to 14 below relate to the following enterprises only.

1) ចំពោះការឆ្លើយតបនិងសំណួរទី៥ថា: ៣-ក្រុមហ៊ុនសហកម្មសិទ្ធិទូទៅ ៤-ក្រុមហ៊ុនសហកម្មសិទ្ធិមានកំរិត ៥-ក្រុមហ៊ុនឯកជនទទួលខុសត្រូវមានកំរិត ៦-ក្រុមហ៊ុនមហាជនទទួលខុសត្រូវមានកំរិត ៧-បុគ្គលក្នុងក្រុមហ៊ុនពាណិជ្ជកម្មបរទេស ។  
Response of the question 5: 3-General Partnership, 4-Limited Partnership, 5-Private Limited Company, 6-Public Limited Company, 7-Subsidiary of Foreign Company;

2) ចំពោះការឆ្លើយតបនិងសំណួរទី ៦ ថា: ទីស្នាក់ការកណ្តាល Response of the question 6 is Head office.

12- ចំនួនសាខាដែលស្ថិតនៅក្រោមការគ្រប់គ្រងរបស់ទីស្នាក់ការកណ្តាលនេះ Number of Branch offices that this head office supervises

13- ចំនួនអ្នកចូលរួមការងារសរុបរបស់សហគ្រាសនេះដល់ចុងខែធ្នូ ឆ្នាំ ២០១០  
Total number of entire regular employees at the end of December 2010  
▶ "ចំនួនបុគ្គលិកធ្វើការសរុបជាប្រចាំទាំងអស់នេះ" រាប់បញ្ចូលទាំងបុគ្គលិកធ្វើការនៅ ទីស្នាក់ការកណ្តាល និងសាខា (ទីស្នាក់ការកណ្តាល + សាខា)  
This "entire regular employees" includes employees of both head office and branch offices (namely, "Head office + Branch offices")



|                                                                       |     |       |
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| 18- មូលនិធិនេសាទនៃ ឆ្នាំ ២០១០ Equity Held at the end of December 2010 | A28 | US \$ |
| 18-1 មូលធន/ មូលធនភាគហ៊ុន ( of which) Capital/ Share capital           | A29 | US \$ |

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| 19- ម៉ឺនុយប្រយោជន៍នេសាទនៃ ឆ្នាំ ២០១០<br>Non-current Liabilities at the end of December 2010 | A36 | US \$ |
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| 20- ម៉ឺនុយប្រយោជន៍នេសាទនៃ ឆ្នាំ ២០១០<br>Current liabilities at the end of December 2010 | A41 | US \$ |
|-----------------------------------------------------------------------------------------|-----|-------|

|                                                                                                                                                                                                                                                                                      |     |  |                              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|--|------------------------------|
| 21- របាយការណ៍ចំណូល និងចំណាយក្នុងឆ្នាំ ២០១០ តាម " មូលដ្ឋានប្រតិបត្តិការ " ដែលគត់ត្រូវបានចំណូល និងចំណាយពាក់ព័ន្ធក្នុងរយៈពេលដូចគ្នា<br>Amount of Revenues and Expenses in a Year 2010 under "Accrual basis accounting", which records revenues and related expenses in the same period. |     |  |                              |
|                                                                                                                                                                                                                                                                                      |     |  | ជាដុល្លារអាមេរិក [ in US\$ ] |
| 21-1 ចំណូលប្រតិបត្តិការ Operating Revenues ( សរុបពី ២១.១.១ ដល់ ២១.១.៣) (Sum of 21-1-1 to 21-1-3)                                                                                                                                                                                     | B0  |  | US \$                        |
| 21-1-1 ការលក់ផលិតផល Sales of manufactured products ( សហគ្រាសផលិត )                                                                                                                                                                                                                   | B1  |  | US \$                        |
| 21-1-2 ការលក់ទំនិញ Sales of goods ( សហគ្រាសលក់ទំនិញ )                                                                                                                                                                                                                                | B2  |  | US \$                        |
| 21-1-3 ការផ្តល់សេវា Sales/Provision of services ( សហគ្រាសផ្តល់សេវា )                                                                                                                                                                                                                 | B3  |  | US \$                        |
| 21-2 សរុបថ្លៃដើមប្រតិបត្តិការ Total of operating costs ( សរុបពី ២១.២.១ ដល់ ២១.២.៣ Sum of 21-2-1 to 21-2-3)                                                                                                                                                                           | -   |  | US \$                        |
| 21-2-1 ថ្លៃដើមផលិតផលបានលក់របស់សហគ្រាសផលិតកម្ម Costs of products sold of production enterprises                                                                                                                                                                                       | B4  |  | US \$                        |
| 21-2-2 ថ្លៃដើមទំនិញបានលក់របស់សហគ្រាសក្រៅពីផលិតកម្ម Costs of goods sold of Non-production enterprises                                                                                                                                                                                 | B5  |  | US \$                        |
| 21-2-3 ថ្លៃដើមសេវាបានផ្តល់ជូន Costs of services provided                                                                                                                                                                                                                             | B5a |  | US \$                        |
| 21-3 ចំណូលផ្សេងៗ Other revenues ( សរុបពី ២១.៣.១ ដល់ ២១.៣.១១) (Sum of 21-3-1 ~ 21-3-11)                                                                                                                                                                                               | B7  |  | US \$                        |
| 21-3-1 ឧបត្ថម្ភធន Subsidy/ Grant                                                                                                                                                                                                                                                     | B8  |  | US \$                        |
| 21-3-2 ចំណូលពីភាគលាភបានទទួល ឬ ត្រូវទទួល Dividend received or receivable                                                                                                                                                                                                              | B9  |  | US \$                        |
| 21-3-3 ចំណូលពីការប្រាក់បានទទួល ឬ ត្រូវទទួល Interest received or receivable                                                                                                                                                                                                           | B10 |  | US \$                        |
| 21-3-4 ចំណូលពីសួយសារបានទទួល ឬ ត្រូវទទួល Royalty received or receivable                                                                                                                                                                                                               | B11 |  | US \$                        |
| 21-3-5 ចំណូលពីការជួលបានទទួល ឬ ត្រូវទទួល Rental received or receivable                                                                                                                                                                                                                | B12 |  | US \$                        |
| 21-3-6 ផលចំណេញពីការលក់ទ្រព្យសកម្ម រយៈពេលវែង Gain from disposal of fixed assets (capital gain)                                                                                                                                                                                        | B13 |  | US \$                        |
| 21-3-7 ផលចំណេញពីការលក់មូលបត្រ ឬ សញ្ញាប័ណ្ណ Gain from disposal of securities                                                                                                                                                                                                          | B14 |  | US \$                        |
| 21-3-8 ភាគចំណេញពីប្រតិបត្តិការរួមគ្នា Share of profit from joint venture                                                                                                                                                                                                             | B15 |  | US \$                        |
| 21-3-9 ផលចំណេញពីការប្តូរប្រាក់សំរេចបាន Realized exchange gain                                                                                                                                                                                                                        | B16 |  | US \$                        |
| 21-3-10 ផលចំណេញពីការប្តូរប្រាក់មិនទាន់សំរេចបាន Unrealized exchange gain                                                                                                                                                                                                              | B17 |  | US \$                        |
| 21-3-11 ចំណូលដទៃទៀតក្រៅពីខាងលើ Other revenues than those described above                                                                                                                                                                                                             | B18 |  | US \$                        |

| 21- របាយការណ៍ចំណូល និងចំណាយក្នុងឆ្នាំ ២០១០ តាម " មូលដ្ឋានប្រាក់ទុនកំណត់ " ដែលគត់ប្រាក់ចំណូល និងចំណាយពាក់ព័ន្ធក្នុងរយៈពេលដូចគ្នា (ត)                  |                                                                                                                                                |     |                              |
|------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|-----|------------------------------|
| Amount of Revenues and Expenses in a Year 2010 under "Accrual basis accounting", which records revenues and related expenses in same period. (Con't) |                                                                                                                                                |     | ជាដុល្លារអាមេរិក [ in US\$ ] |
| <b>21-4</b>                                                                                                                                          | <b>ចំណាយប្រតិបត្តិការ Operating Expenses ( សរុបពី ២១.៤.១ ដល់ ២១.៤.១៩ ) (Sum of 21-4-1 ~ 21-4-19)</b>                                           |     | B19 US \$                    |
| 21-4-1                                                                                                                                               | ចំណាយបៀវត្ស និងប្រាក់ឈ្នួល Salaries and wages                                                                                                  | B20 | US \$                        |
| 21-4-2                                                                                                                                               | ចំណាយប្រេង ឧស្ម័ន អគ្គិសនី និងទឹក Fuel, gas, electricity and water expenses                                                                    | B21 | US \$                        |
| 21-4-3                                                                                                                                               | ចំណាយធ្វើដំណើរ និងចំណាយស្នាក់នៅ Travelling and accommodation expenses                                                                          | B22 | US \$                        |
| 21-4-4                                                                                                                                               | ចំណាយដឹកជញ្ជូន Transportation expenses                                                                                                         | B23 | US \$                        |
| 21-4-5                                                                                                                                               | ចំណាយលើការជួល Rents                                                                                                                            | B24 | US \$                        |
| 21-4-6                                                                                                                                               | ចំណាយលើការថែទាំ និងជួសជុល Repair and maintenance expenses                                                                                      | B25 | US \$                        |
| 21-4-7                                                                                                                                               | ចំណាយលើការកំសាន្តសប្បាយ Entertainment expenses                                                                                                 | B26 | US \$                        |
| 21-4-8                                                                                                                                               | ចំណាយលើកំរៃជើងសារ ផ្សាយពាណិជ្ជកម្ម និងចំណាយការលក់ Commission, advertising, selling expenses                                                    | B27 | US \$                        |
| 21-4-9                                                                                                                                               | ចំណាយបង់ពន្ធ និងអាករផ្សេងៗ Other tax expenses                                                                                                  | B28 | US \$                        |
| 21-4-10                                                                                                                                              | ចំណាយលើអំណោយ Donation expenses                                                                                                                 | B29 | US \$                        |
| 21-4-11                                                                                                                                              | ចំណាយលើសេវាគ្រប់គ្រង ពិគ្រោះយោបល់ បច្ចេកទេស និងសេវាប្រហាក់ប្រហែល Management, consultation, other technical, and other similar service expenses | B30 | US \$                        |
| 21-4-12                                                                                                                                              | ចំណាយលើស្នូលសារ Royalty expenses                                                                                                               | B31 | US \$                        |
| 21-4-13                                                                                                                                              | ចំណាយលើបំណុលទារមិនបាន Bad debts written off expenses                                                                                           | B32 | US \$                        |
| 21-4-14                                                                                                                                              | ចំណាយរំលស់ Amortization/depletion and depreciation expenses                                                                                    | B33 | US \$                        |
| 21-4-15                                                                                                                                              | ការកើនឡើង ឬថយចុះសិទ្ធិធានាផង Increase/decrease in provisions                                                                                   | B34 | US \$                        |
| 21-4-16                                                                                                                                              | ខាតពីការលក់ទ្រព្យសកម្មរយៈពេលវែង Loss on disposal of fixed assets                                                                               | B35 | US \$                        |
| 21-4-17                                                                                                                                              | ខាតពីការប្តូរប្រាក់សំរេចបាន Realised exchange loss                                                                                             | B36 | US \$                        |
| 21-4-18                                                                                                                                              | ខាតពីការប្តូរប្រាក់មិនទាន់សំរេចបាន Unrealised exchange loss                                                                                    | B37 | US \$                        |
| 21-4-19                                                                                                                                              | ចំណាយផ្សេងៗ Other expenses                                                                                                                     | B38 | US \$                        |
| 21-5                                                                                                                                                 | ចំណាយការប្រាក់បង់អោយទិវាសនជន Interest expenses paid to residents                                                                               | B40 | US \$                        |
| 21-6                                                                                                                                                 | ចំណាយការប្រាក់បង់អោយអនិវាសនជន Interest expenses paid to non residents                                                                          | B41 | US \$                        |
| 21-7                                                                                                                                                 | ពន្ធលើប្រាក់ចំណេញ Profit tax                                                                                                                   | B43 | US \$                        |

|                                                 |                                                                                                     |
|-------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| ពិនិត្យដោយមន្ត្រីសម្ភាសន៍ Checked by enumerator | ត្រឹមត្រូវ Correct ប្រសិនបើត្រឹមត្រូវសូមតុលរង្វង់លើពាក្យ ត្រឹមត្រូវ If it is "correct", circle this |
|-------------------------------------------------|-----------------------------------------------------------------------------------------------------|

បានឃើញ និងបញ្ជាក់ថាព័ត៌មានដែលបានបំពេញពិតជាត្រឹមត្រូវ  
 I certify that the information filled in the Form is accurate  
 ធ្វើនៅ.....ថ្ងៃទី.....ខែ.....ឆ្នាំ ២០១១  
 Issued at.....Date.....  
 ហត្ថលេខា/ត្រាម្ចាស់សហគ្រាស ឬអ្នកតំណាងសហគ្រាស  
 Signature/stamp of Establishment Owner/Manager

