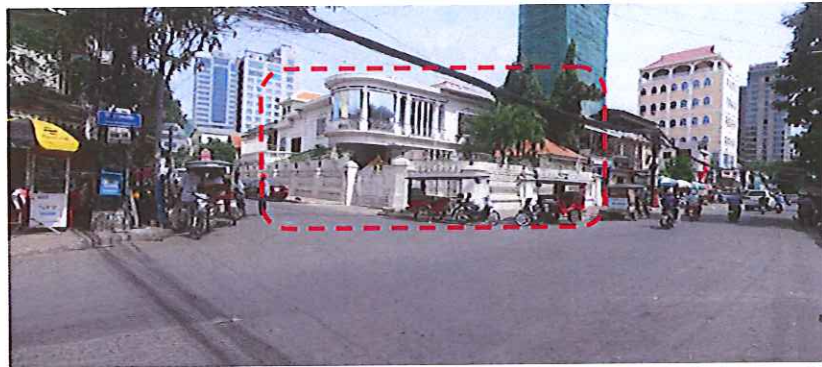




VALUATION OF

A parcel of land accommodating
a double-storey detached house with an attic roof



No. 143, Preah Trasak Phaem Street (Street 63) corner Preah Ang Phanavong
Street (Street 240), Village of 8, Commune of Chaktomuk,
District of Daun Penh, Capital City of Phnom Penh,
Kingdom of Cambodia.

Under legal interest of
Chan Sarun

Prepared for
Phillip Bank Plc
(Mao Tse Toung Branch)

Date: 21 June 2017

Ref: V17-678 (A)

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Valuation Certificate

Ref: V17-678 (A) ✓

Date of valuation: 14 June 2017 ✓

Purpose of valuation: Financing ✓

Name of owner(s): Chan Sarun ✓

Prepared for: Phillip Bank Plc (Mao Tse Toung Branch) ✓

Valuation of a parcel of land accommodating a double-storey detached house with an attic roof held under Certificate of Real Estate Ownership No. 12020708-0034, Lot No. 34, Village of 8, Commune of Chaktomuk, District of Daun Penh, Capital City of Phnom Penh, Kingdom of Cambodia. ✓

Market Value

USD2,489,000 (Two millions four hundred and eighty nine thousand US dollars). ✓

Breakdown Market Values:

Subject Property	Area (sq.m)	USD/sq.m	Market Value (USD)
Land	557	About \$4,000	\$2,228,000
Building	863	About \$303	\$261,000

Forced Sale Value

USD1,991,000 (One million nine hundred and ninety one thousand US dollars). ✓

Fire Insurance Value

USD270,000 (Two hundred and seventy thousand US dollars). ✓

For and on behalf of
Key Real Estate Co., Ltd



TOUCH BIN BEAKNA

Valuation Manager

Certificate No. V-10-079-03



SORN SEAP

Executive Director

License No. EV-10-079

1.0 Introduction

Property valuation is the process of forming an opinion of value-in-exchange under certain assumptions. Supply and demand within the property market as a whole and in specific submarkets will be changing all the time and therefore a valuation is a snapshot estimate of exchange price at a particular point in time. In our valuation practice, we use 5 common property valuation methods as follow:

Comparison Method

This approach considers the sales of similar or substitute properties and related market data, and establishes a market value estimated by adjustments made for differences in factors (such as time element, location, frontage, shape, size, lot type, tenure and other relevant factors) that affect value.

Cost Method

This approach considers the possibility that, as a substitute for the purchase of a given property, one could construct another property that is either a replica of the original or could offer comparable utility.

In practice, the approach also involves an estimate of depreciation for older or less functional properties where the estimated cost of a new replacement is likely to exceed the price that would be paid for the subject property.

Investment Method

This approach considers the net income that a property might generate, typically in the form of rent, and this income is capitalized using an appropriate yield at a suitable target rate of return.

Profits Method

This approach is most appropriate for properties occupied as business premises and in essence, attempts to determine the net operating profit from the trading accounts which is then capitalized using an appropriate yield.

Residual Method

This approach is used to estimate land value remaining from value of the completed development, measured in terms of Gross Development Value, after deduction of the costs of creating the development, Gross Development Cost, and the Developer's Profit requirement.

1.1 Terms of Reference

We have been instructed by Phillip Bank Plc (Mao Tse Toung Branch) to ascertain the current **Market Value**, **Forced Sale Value** and recommended **Fire Insurance Value** of the subject property for **Financing** purpose.

1.2 Date of Valuation

The date of valuation is 14 June 2017. The site inspection of the subject property was carried out with the assistance of owner's representative, Mr. Bou.

2.0 PROPERTY DESCRIPTION

2.1 General Description

Type of property

The subject property is a parcel of land accommodating a double-storey detached house with an attic roof.

Address

No. 143, Preah Trasak Phaem Street (Street 63) corner Preah Ang Phanavong Street (Street 240), Village of 8, Commune of Chaktomuk, District of Daun Penh, Capital City of Phnom Penh, Kingdom of Cambodia.

Utilities/facilities

Public electricity, water supply and drainage system have been connected to the subject property.

Zoning

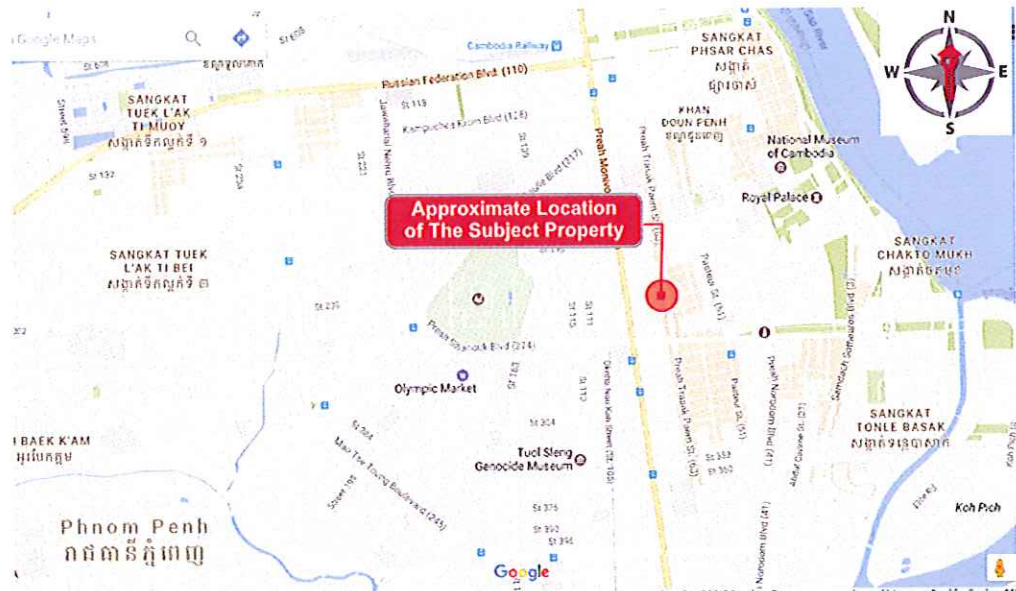
Our investigation and enquiry conducted with Commune of Chaktomuk, revealed that the subject property is located within an area designated for mixed use.

However, at the date of our inspection we note that the subject property is currently located within residential and commercial area.

Location

It front onto Preah Trasak Phaem Street (Street 63) corner Preah Ang Phanavong Street (Street 240) and is located about 450 meters due north-west of National Institute of Education and 400 meters due north-east of Preah Yukunthor High School.

It is accessible from Independence Monument via Preah Shihanouk Boulevard (Street 274) and thence turning onto Preah Trasak Phaem Street (Street 63) corner Preah Ang Phanavong Street (Street 240), totally travelling about 810 meters.



APPROXIMATE LOCATION OF SUBJECT PROPERTY



LOCATION OF SUBJECT PROPERTY
CAPTURED FROM GOOGLE EARTH

GOOGLE EARTH POINT: (11°33'30.14"N 104°55'20.79"E)

Neighborhood

Within 1 kilometer radius from the subject property, there are market, school, shop, bank, restaurant, hotel, apartment, condo, guesthouse, petrol station pagoda and residences.

Landmark

National Institute of Education is located about 450 meters due south-east of the subject property.

Preah Yukunthor High School is located about 400 meters due south-west of the subject property.

Langka Pagoda is located about 570 meters due south-east of the subject property.

University of Puthisastra is located about 500 meters due north-west of the subject property.



NATIONAL INSTITUTE OF EDUCATION



PREAH YUKUNTHOR HIGH SCHOOL

2.2 Site Description

Land area

The subject site has titled land area of 557 sq.m.

Land shape

It is a corner lot and rectangular in shape.

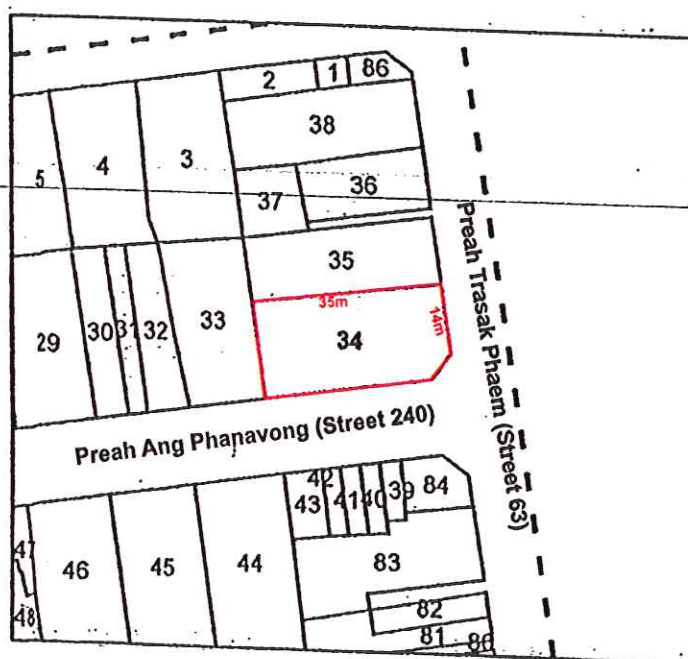
Terrain

The site is generally flat and lies slightly higher than frontage road level.

Site Boundaries

	Description	Demarcation
North	Abuts onto neighbouring lot.	2-meter high plastered brickwalls.
South	Abuts onto Street 240.	2-meter high plastered brickwalls.
East	Abuts onto Street 63.	2-meter high plastered brickwalls.
West	Abuts onto neighbouring lot.	2-meter high plastered brickwalls.

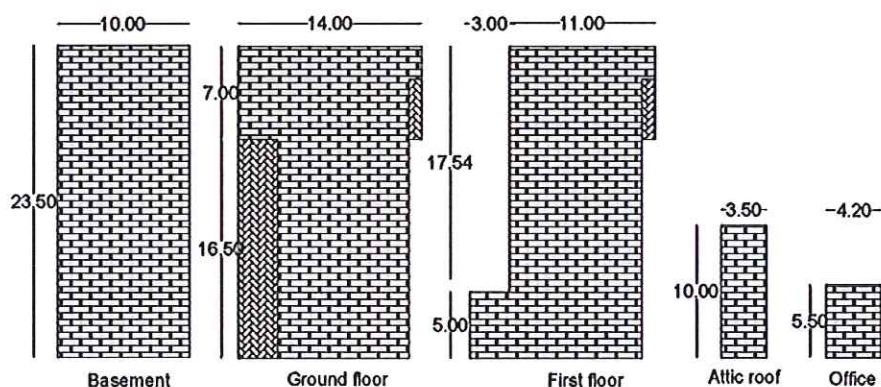
- Site plan of the subject property 'edged red' extracted from title deed is attached as follow:



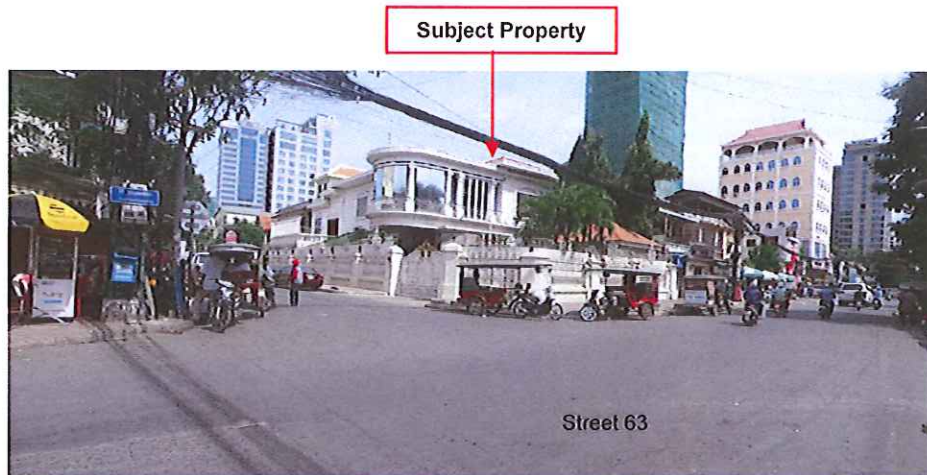
2.3 Building Description

The building specifications and finishes are as follows:

- Structure : Reinforced concrete frameworks.
 - Floor : Ceramic tiles.
 - Wall : Concrete and ceramic tiles.
 - Ceiling : Cement plaster, ceiling board and timber strips.
 - Roof : Roof tiles.
 - Doors : Timber, metal, and timber frame incorporating glass panels.
 - Windows : Metal casement incorporating glass panels.
 - Vertical access : Concrete staircase incorporating concrete handrail.
 - Accommodation : Residence.
-
- Main floor area (MFA) : 781 sq.m.
 - Ancillary floor area (AFA) : 82 sq.m.
 - Gross floor area (GFA) : 863 sq.m.
-
- Sketched floor layout plans of the building are attached as follow:



2.4 Property Photos



VIEW FROM SOUTH-EASTERN ANGLE



ANOTHER VIEW FROM SOUTH-EASTERN ANGLE



VIEW FROM EASTERN ANGLE



VIEW OF NORTH-EASTERN ANGLE



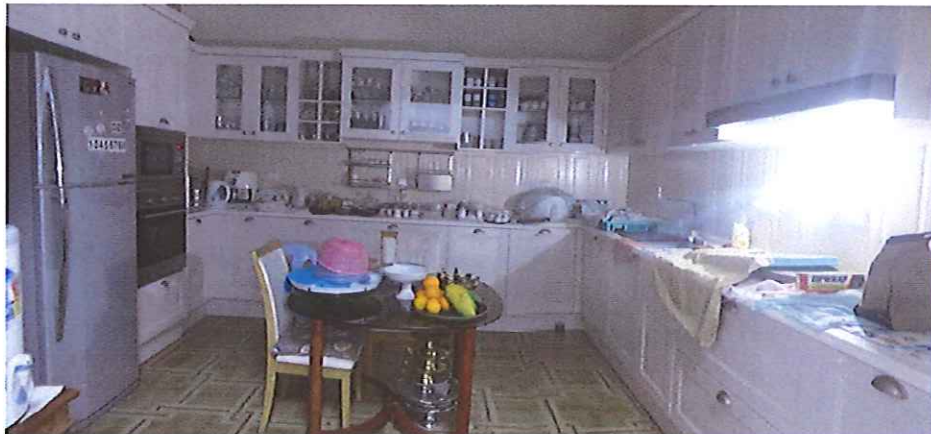
VIEW FROM SOUTH-WESTERN ANGLE



VIEW OF GROUND FLOOR



VIEW OF LIVINGROOM ON GROUND FLOOR



VIEW OF KITCHEN ON GROUND FLOOR



VIEW OF FIRST FLOOR



EXTERNAL VIEW OF OFFICE



INTERNAL VIEW OF OFFICE

3.0 SWOT ANALYSIS

The analysis groups key pieces of information into two main categories which are briefly described as follow:

3.1 Internal Factors

Strengths	Weaknesses
<ul style="list-style-type: none"> - The subject property is under hard title - It fronts onto paved road - Can be accessible all types of vehicle - It is rectangular shape - It sites on the corner - The terrain of the subject site is generally flat - The building is well-maintained 	<ul style="list-style-type: none"> - It has limited parking lot

3.2 External Factors

Opportunities	Threats
<ul style="list-style-type: none"> - The subject property is currently located within commercial area - It is located within high density of population with 5 kilometers radius - It has alternative accessibilities - It can easily be converted into office and other workable business activities 	<ul style="list-style-type: none"> - The changing of inflation rate can affect the market price of the subject property.

4.0 OCCUPANCY STATUS

At the date of our inspection, we noted that subject property is currently owner occupied.

5.0 TITLE PARTICULARS

Title particulars extracted from the copied title document provided to us by the client are as follow:

Legal Description	: Certificate of Real Estate Ownership No. 12020708-0034, Lot No. 34, Village of 8, Commune of Chaktomuk, District of Daun Penh, Capital City of Phnom Penh, Kingdom of Cambodia.
Boundaries	: North - Lot No. 35. South - Road. East - Road. West - Lot No. 33.
Type of Land	: Nil.
Land Area	: 557 sq.m.
Name of Owner(s)	: Chan Sarun.
Date of Issue	: 31 March 2006.

A photocopy of the aforesaid title deed is attached as **Appendix 'A'**.

6.0 BASES OF VALUATION

The bases of valuation adopted are as follow:

6.1 Market Value

It is defined as the estimated amount for which a property should exchange on the date of valuation between a willing buyer and a willing seller in an arm's-length transaction after proper marketing wherein the parties had each acted knowledgeably, prudently and without compulsion.

Market Value is understood as the value of a property estimated without regard to cost of sale or purchase, and without offset for any associated taxes.

6.2 Forced Sale Value

It is the amount that may reasonably be received from the sale of a property under forced sale conditions that do not meet all the criteria of a normal market transaction. It is a price which arises from disposition under extraordinary or atypical circumstances, usually reflecting an inadequate marketing period without reasonable publicity.

Forced Sale is an inappropriate mode of sale reflecting an unwilling seller condition, and/or disposal under compulsion or duress.

The recommended Forced Sale Value is arrived based on assumptions that the disposal of the property is carried out in a manner reflecting the position of an unwilling seller under conditions of compulsion or duress without an adequate period of marketing for the sale of such property.

6.3 Fire Insurance Value

It is the recommended total cost of reinstatement / reproduction of the building(s) erected on the site including costs of demolition and debris clearance plus the professional fees.

The recommended Fire Insurance Value for building does not include advice on cover for loss of rent or benefits, or cost of use of alternative premises during their period of reconstruction. Clients are therefore advised to seek guidance from professional insurance consultants in respect of their insurance needs.

7.0 VALUATION METHODOLOGY

In arriving at our opinion of the market value, we have used **Comparison Method** and/or **Cost Method** to value the Subject Property.

Using the Comparison Method, we have considered the sales of similar or substitute properties and related market data, and establishes a market value estimated by adjustments made for differences in factors (such as time element, location, frontage, shape, size, lot type, tenure and other relevant factors) that affect value.

Detail worksheet and comparable plan are attached as **Appendix 'B'**.

**Worksheet: Market Value Analysis*

APPENDIX ‘A’



ព្រះរាជាណាចក្រកម្ពុជា
ជាតិ សាសនា ព្រះមហាក្សត្រ

វិញ្ញាបនបត្រសំគាល់ម្ចាស់អចលនវត្ថុ

លេខ : 12020708-0034

ខេត្ត ក្រុង : ភ្នំពេញ

ស្រុក ខណ្ឌ : ដូនពេញ

ឃុំសង្កាត់ : ចក្ខុមុខ

ភូមិ : ៨

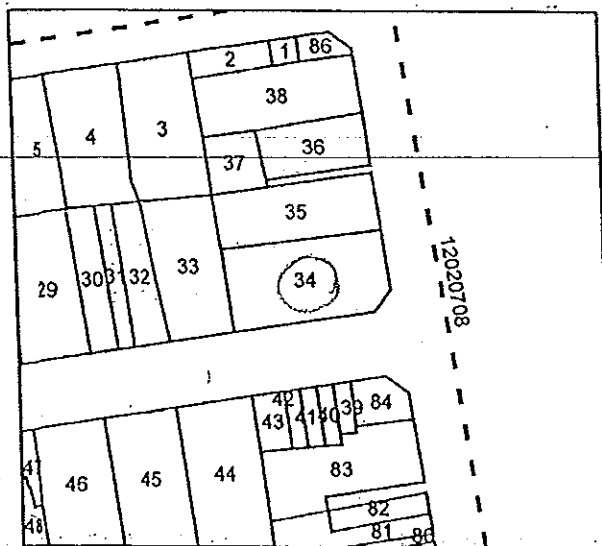
សន្លឹកផែនទីលេខ : 5932-II 106 d 1

លេខក្បាលដី : 34

ទំហំ : 557 ម^២

ប្រភេទដី :

លក្ខណៈនៃការប្រើប្រាស់ដី : ឯកជន



មាត្រដ្ឋាន 1/1500

ធ្វើនៅភ្នំពេញ, ថ្ងៃទី ៣១ ខែ ឧសភា ឆ្នាំ ២០០៦.

តប.ពេលរដ្ឋប្រវត្តិ ដើម្បីត្រួតពិនិត្យប្រើប្រាស់ដី ឧត្តមស្នងការ និងសំណង់

ប្រធានបន្ទីររដ្ឋប្រវត្តិ ឧត្តមស្នងការ និងសំណង់ និងសុំយោង



នាយក ប្រតិបត្តិ

ប្រកាស៖ បើលោកអ្នកបានទទួលវិញ្ញាបនបត្រសំគាល់ម្ចាស់អចលនវត្ថុនេះ ដោយបានបំពេញតាមកិច្ចការ ទទួលបាន-អ្នកក្តី ទទួលបាន ឬប្រព្រឹត្តកិច្ចការ ឬចូលរួមការងារដែល
ទទួលបានអ្នកក្តីរដ្ឋប្រវត្តិម្ចាស់ដីទៅធ្វើលិខិតជាលាយលក្ខណ៍អក្សរ នៅចំពោះមុខមន្ត្រីមានសមត្ថកិច្ចដើម្បីផ្លាស់ប្តូរ ឬធ្វើការប្តូរកម្មសិទ្ធិប្រើប្រាស់ដី ឬប្តូរកម្មសិទ្ធិប្រើប្រាស់ដី
សំណង់ និងត្រូវបានស្រុកដែលដីធ្លីលោកអ្នកស្ថិតនៅ ព្រោះបើសិនជាមានការប្តូរកម្មសិទ្ធិប្រើប្រាស់ដីនេះទេ អចលនវត្ថុនេះនឹងមិនអាចប្រើប្រាស់ជាទ្រព្យសម្បត្តិឯកជន ឬទ្រព្យសម្បត្តិ
របស់លោកអ្នកក៏បាន។

ଉତ୍ତର

အသံ

អ្នកល្មើស វ៉ាដា

សេចក្តីសម្រេចលើសមា ខេត្តកោះកុង ០

[illegible]



CHAN SARUN

ទីតាំងកំណើត: ក្រុមបណ្តុះបណ្តាលសីមា កោះកុង

អាសយដ្ឋាន: ផ្ទះ១៤៣៧០ ផ្លូវ១៣ ភូមិ ៨

សង្កាត់ចក្របុខ ឧណ្ណាដូនពេញ ភ្នំពេញ

ស្ថិតិប្រចាំ: ០៧.០៤.២០១៤ ដល់ថ្ងៃ ០៦.០៤.២០២៥

စီမံကိန်း: ပြုပြင်ဆင်ခြင်: ၀,၄၈.၈ မုဒရုဏ္ဏာမ လူ့ပတ်ဝန်းကျင်

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IDKHM0104069620<<<<<<<<<<<<<
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CHAN<<SARUN<<<<<<<<<<<<<<<
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KINGDOM OF CAMBODIA

ព្រះរាជាណាចក្រកម្ពុជា
ជាតិ សាសនា ព្រះមហាក្សត្រ

Nation – Religion – King



អត្ថសញ្ញាណប័ណ្ណសញ្ជាតិខ្មែរ

Khmer Identity Card



ជូនករណីបាត់ ខូច ឬប្តូរអាសយដ្ឋានត្រូវតាមការណែនាំជូនសមត្ថកិច្ច

អ្នកថ្លែងអត្តសញ្ញាណប័ណ្ណនឹងត្រូវផ្ដន្ទាទោសតាមច្បាប់

APPENDIX 'B'

Comparison Method of Ref: V15-678 (A)

Property Detail	Subject Property (SP)	Comp 1	Comp 2	Comp 3	Comp 4
Property Type	A parcel of land accommodating a double-storey detached house with an attic roof	A parcel of land	2-storey-flat	3storey-shophouse	2-storey-detached house
Location	Refer to comparable plan	Refer to comparable plan	Refer to comparable plan	Refer to comparable plan	Refer to comparable plan
Land Area (sq.m)	557	145	182	230	112
Frontage (meter)	Frontage 14m	6.6m x 22m	20m x 30m	-	4m x 28m
Building area (sq.m)	-	-	128 sq.m	250 sq.m	336 sq.m
Type of Information	Valuation	Asking	Asking	Asking	Asking
Date of Information	14-Jun-17	Jun-17	Jun-17	Jun-17	Jun-17
Source	-	-	owner	Owner	Owner
Building Cost New	-	-	\$250	\$250	\$250
Total Building Cost New	-	-	\$32,000	\$62,500	\$84,000
Building age (Year)	-	-	3-year	3-year	3-year
Duplication building cost	-	-	6%	6%	6%
Building Cost after Depreciation @ 2% per year	-	-	\$30,080	\$58,750	\$78,960
Amount (USD)	-	\$1,300,000	\$950,000	\$1,400,000	\$670,000
Land Cost	-	-	\$819,920	\$1,341,250	\$591,040
Analyzed (USD psm)	-	\$8,953 psm	\$5,055 psm	\$5,832 psm	\$6,277 psm
Negotiation	-	-25%	-10%	-15%	-10%
Market/Time	-	0%	0%	0%	0%
Adjustment Base	-	\$6,715 psm	\$4,549 psm	\$4,957 psm	\$4,749 psm
Location	Paved road	-	-	-	-
Road condition	Similar	Similar	Similar	Similar	Similar
Distance from town/commercial area	SP is located about 450 meters due north-west of National Institute of Education	-20%	-	-	-
Reason	Comp is better	Similar	Similar	Similar	Similar
Physical Characteristics					
Size	557	-30%	-20%	-25%	-25%
Reason	Comp is better	Comp is better	Comp is better	Comp is better	Comp is better
Frontage	Frontage 14m	5%	-	5%	5%
Reason	Comp is inferior	Similar	Comp is inferior	Comp is inferior	Comp is inferior
Shape	Rectangular in shape	-	-	-	-
Reason	Similar	Similar	Similar	Similar	Similar
Lot type	Corner lot	5%	5%	5%	5%
Reason	Comp is inferior	Comp is inferior	Comp is inferior	Comp is inferior	Comp is inferior
Terrain	Slightly higher than frontage road level	-	-	-	-
Reason	Similar	Similar	Similar	Similar	Similar
Title	Hard title	-	-	-	-
Reason	Similar	Similar	Similar	Similar	Similar
Tenure	Free hold	-	-	-	-
Reason	Similar	Similar	Similar	Similar	Similar
Total adjustment	-	-	-	-	-
Adjusted Value	-	\$4,029 psm	\$3,867 psm	\$4,213 psm	\$4,037 psm

Weighted comparable

100%	25%	25%
\$4,036	\$1,007	\$967
Area (sq.m)	USD/sq.m	Market Value
557	\$4,000	\$2,228,000
		Exceed Sale Value
		\$1,560,000

25%

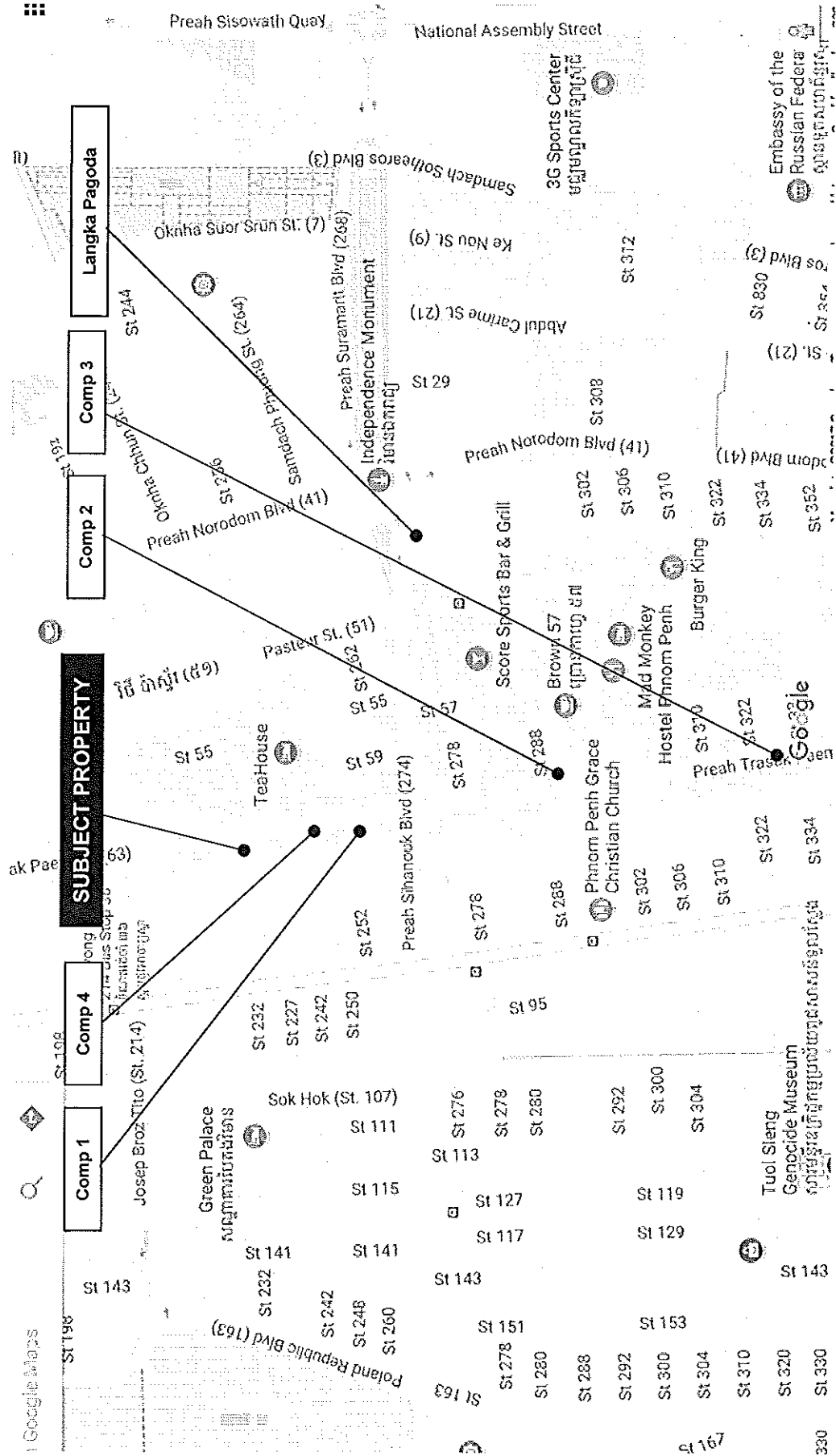
\$1,009

Cost Method - V17-678 (A)

Titled Land area:	657 sqm	\$4,000 psm	\$2,228,000
Frontage:	14.0 meters		\$159,143 per meter front

Structure	Identification	Dimension			MFA (sqm)	AFA (sqm)	GFA (sqm)	Cost After Depreciation	Building Cost After Depreciation
		Width		Length					
Basement	A	10.00	x	23.50	235.00		235.00	\$220	\$51,700
Ground floor	B	-	x	-	258.50		258.50	\$380	\$98,230
	C	1.00	x	4.50		4.50	4.50	\$20	\$90
Terrace	D	3.00	x	16.50		49.50	49.50	\$30	\$1,485
First Floor	E	-	x	-	252.50		252.50	\$380	\$95,950
Balcony	F	1.00	x	4.50		4.50	4.50	\$20	\$90
Second Floor	G	3.50	x	10.00	35.00		35.00	\$240	\$8,400
A single-storey office	H	4.20	x	5.50		23.10	23.10	\$240	\$5,544
					781	82	863	\$303.00	\$261,489
Demolition Cost:									\$8,630
Total Building Value:									\$261,489
Reconciliation Value:									\$2,489,489
Adopted Market Value:									\$2,489,000
Forced Sale Value (FSV) - (80% of MV):									\$1,991,000
Fire Insurance Value (FIV):									\$270,000

COMPARABLE PLAN [V17-678 (A)]



APPENDIX ‘C’



ព្រះរាជាណាចក្រកម្ពុជា
ជាតិ សាសនា ព្រះមហាក្សត្រ

ក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ
លេខ ៣០៧.....សហវ.អឧហ

អាជ្ញាបណ្ណសម្ភាវតម្លៃ (បន្ត)

RENEWAL OF PROPERTY VALUATION LICENSE



នាមករណ៍ក្រុមហ៊ុន	: ឃី ឡេន ឥណ្ឌូស (KEY REAL ESTATE Co., Ltd.)
នាម និងគោត្តនាមនាយកក្រុមហ៊ុន	: លោក សេន សេន្យ ភេទ ប្រុស ថ្ងៃខែឆ្នាំកំណើត ០៧.១៩៨១ សញ្ជាតិ ខ្មែរ
ឈ្មោះអ្នកកាន់វិញ្ញាបនបត្រវិជ្ជាជីវៈ	: លោក ឡូត មីន ម៉ែនធានា ភេទ ប្រុស ថ្ងៃខែឆ្នាំកំណើត ០៩.០៩.៩៩០ សញ្ជាតិ ខ្មែរ
ទីតាំងក្រុមហ៊ុន	: ផ្ទះលេខ ៩២ AB ផ្លូវលេខ ២៨៩ សង្កាត់ បឹងកក់២ ខណ្ឌ ទួលគោក រាជធានីភ្នំពេញ
អត្តលេខក្រុមហ៊ុន	: EV-10-079
សុពលភាពអាជ្ញាបណ្ណ	: អាជ្ញាបណ្ណនេះ មានសុពលភាពរហូតដល់ថ្ងៃទី ០៤ ខែ មិថុនា ឆ្នាំ ២០១៨ ។

រាជធានីភ្នំពេញ ថ្ងៃទី ៣១ ខែ ឧសភា ឆ្នាំ ២០១៧

លោក ឧបនាយករដ្ឋមន្ត្រី
នាយកក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ

ជូនដំណឹង: អ្នកកាន់អាជ្ញាបណ្ណ ត្រូវផ្តល់ព័ត៌មានតាមប្រកាសពីការធ្វើបញ្ជីបន្ថែមប្រាំជើង: និងអាជ្ញាបណ្ណធ្វើការសេវាកម្មវាយតម្លៃ និងសេវាកម្មអនុលោមតាម ក្នុង របៀបច្បាប់ ដើម្បីធានាបាននូវភាពជឿជាក់ និងប្រយោជន៍ដល់សាធារណជន។

លោក កុំឡុង ផ្លែ



ក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ
លេខ ៤៤៦ សហវ.អឌហ

ព្រះរាជាណាចក្រកម្ពុជា
ជាតិ សាសនា ព្រះមហាក្សត្រ



វិញ្ញាបនបត្រវិជ្ជាជីវៈវាយតម្លៃអចលនវត្ថុ
PROFESSIONAL CERTIFICATE FOR VALUER

ក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ
សូមបញ្ជាក់ថា

លោក ទូច ប៊ិនប៉ែកណា (Mr. TOUCH BIN BEAKNA) សញ្ជាតិ ខ្មែរ

កើតថ្ងៃទី ០៩ ខែ សីហា ឆ្នាំ ១៩៩០ អត្តលេខ: V-10-079-03

ជា

អ្នកជំនាញវាយតម្លៃអចលនវត្ថុ (Valuer)

វិញ្ញាបនបត្រវិជ្ជាជីវៈនេះ មានសុពលភាព ០១ ឆ្នាំ គិតចាប់ពីថ្ងៃចុះហត្ថលេខានេះតទៅ ។

រាជធានីភ្នំពេញ ថ្ងៃទី ១០ ខែ កុម្ភៈ ឆ្នាំ ២០១៦

ក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ
អគ្គនាយកដ្ឋានវាយតម្លៃអចលនវត្ថុ

បណ្ឌិត អូន ព័ន្ធមុនីរ័ត្ន

សំគាល់: អ្នកកាន់វិញ្ញាបនបត្រវិជ្ជាជីវៈត្រូវអនុវត្តទៅតាមប្រកាសស្តីពីការផ្តល់វិញ្ញាបនបត្រវិជ្ជាជីវៈ និងអាជ្ញាបណ្ណផ្នែកសេវាកម្ម វាយតម្លៃ និងសេវាកម្មអចលនវត្ថុ និងសៀវភៅបន្ទុកស្តីពីលក្ខខណ្ឌអនុវត្តវិញ្ញាបនបត្រវិជ្ជាជីវៈសំរាប់សេវាកម្ម វាយតម្លៃ និងសេវាកម្ម អចលនវត្ថុ ព្រមទាំងបទប្បញ្ញត្តិដែលមានជាធរមាននៅព្រះរាជាណាចក្រកម្ពុជា ។