

SUMMARY OF AMENDMENTS
REVISED GUIDELINES ON LISTED REAL ESTATE INVESTMENT TRUSTS
(Date of Issuance: 26 February 2024)

The following table provides a summary of key amendments to the revised *Guidelines on Listed Real Estate Investment Trusts* (Guidelines) issued on 26 February 2024:

A. Overview			
<ol style="list-style-type: none"> 1. The Guidelines were revised to reflect the extension of time for management company to lodge with the Securities Commission Malaysia (SC) and to issue to unit holders, the annual report of a real estate investment trust (REIT) pursuant to the issuance of the <i>Capital Markets and Services (Prescription for Non-application) (Real Estate Investment Trusts) Order 2024</i>. 2. Housekeeping amendments throughout the Guidelines to provide greater clarity and consistency. These amendments include stylistic or formatting changes and necessary changes of an editorial nature. 			

B. Amendments to specific paragraphs			
No.	Prior to 26 February 2024	Issued on 26 February 2024	Comments
Chapter 2: Definition			
1.	Paragraph 2.01	Paragraph 2.01	Deleted the definition of “unit trust fund” as the term is not being used in these Guidelines.
Chapter 7: Constitution of a Real Estate Investment Trust			
2.	-	Guidance to paragraph 7.04	Inserted new Guidance to provide greater clarity on the name of a Listed REIT fund.

Summary of Amendments to the Revised Guidelines on Listed Real Estate Investment Trusts (3rd Revision)

B. Amendments to specific paragraphs			
No.	Prior to 26 February 2024	Issued on 26 February 2024	Comments
Chapter 13: Operational Matters			
3.	Subparagraph 13.18(a)	Subparagraph 13.18(a)	Amended paragraph to reflect a revised timeframe for management company to conduct annual general meeting of the unit holders of the Listed REIT. This is consequential to <i>Capital Markets and Services (Prescription for Non-application) (Real Estate Investment Trusts) Order 2024</i> .
Chapter 19: Application and Submission			
4.	Paragraph 19.01	Paragraph 19.01	Amended paragraph to provide that the requirement for submission to the SC in relation to the application for approval and lodgement as set out in this paragraph is to be specified in the Forms in relation to Listed REIT (Listed REIT Application Form) available on the SC's website.
5.	-	Paragraph 19.03B	New paragraph inserted to replace Paragraph 1, Appendix IV of Schedule D (which will be deleted in its entirety).
6.	-	Paragraph 19.03C	New paragraph inserted to replace Paragraph 2, Appendix IV of Schedule D (which will be deleted in its entirety).

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7.	Paragraph 19.06	Paragraph 19.06	Amended paragraph to provide that the submission of valuation report to the SC as set out in this paragraph must be submitted in accordance with the <i>Asset Valuation Guidelines</i> .
8.	Paragraph 19.06A	Paragraph 19.06A	Amended paragraph to provide that the requirement for lodgement of annual report as set out under this Chapter is to be specified in the Forms in relation to Listed REIT (Listed REIT Application Form) available on the SC's website.
9.	Paragraph 19.10	Paragraph 19.10	Amended paragraph to provide that the requirement for submission to the SC as set out in these Guidelines is to be specified in the Forms in relation to Listed REIT (Listed REIT Application Form) available on the SC's website.
Chapter 21: Notifications and Submission of Documents to the Securities Commission Malaysia			
10.	Paragraph 21.01	Paragraph 21.01	Amended paragraph to provide that the requirement for submission to the SC as set out in these Guidelines is to be specified in the Forms in relation to Listed REIT (Listed REIT Application Form) available on the SC's website.
11.	Paragraph 21.02	-	Deleted paragraph consequential to the amendment made to Paragraph 19.01 as it will be subsumed under Paragraph 19.01.

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No.	Prior to 26 February 2024	Issued on 26 February 2024	Comments
12.	Paragraph 21.03	Paragraph 21.03	Amended paragraphs to provide that the requirement for submission to the SC as set out in these Guidelines is to be specified in the Forms in relation to Listed REIT (Listed REIT Application Form) available on the SC’s website.
13.	Paragraph 21.04	-	
Schedule D: Submission of Applications			
14.	Schedule D	-	Deleted schedule as requirement for submission to the SC as set out in these Guidelines will be specified in the Forms in relation to Listed REIT (Listed REIT Application Form) available on the SC’s website.