



**Suruhanjaya Sekuriti**  
**Securities Commission**  
**Malaysia**

**THE REIT STATISTICAL AND INVESTMENT RETURNS**  
**REPORTING MANUAL**



## DOCUMENT CONTROL

Version	Date	Author	Comments
1.0	31/03/2017	SC	
3.0.1	28/06/2021	SC	Updated as per tool release v3.0.1



## TABLE OF CONTENTS

---

<b>PART A: GENERAL</b> .....	<b>4</b>
<b>1. INTRODUCTION</b> .....	<b>4</b>
<b>PART B: REPORTING INFORMATION</b> .....	<b>5</b>
<b>2. GENERAL INFORMATION</b> .....	<b>5</b>
<b>3. REPORTING SUMMARY</b> .....	<b>6</b>
<b>FM05.M.REIT</b> .....	<b>7</b>
<b>FM16.Q.REIT</b> .....	<b>19</b>
<b>APPENDIX</b> .....	<b>21</b>
<b>APPENDIX A: ISO CODES</b> .....	<b>22</b>
<b>APPENDIX B: FINANCIAL ITEM</b> .....	<b>28</b>
<b>APPENDIX C: INVESTMENT TYPE</b> .....	<b>29</b>
<b>APPENDIX D: LIST OF EXCHANGES</b> .....	<b>30</b>
<b>APPENDIX E: OTHERS</b> .....	<b>32</b>
<b>APPENDIX F: COMPLIANCE REVIEW REPORT</b> .....	<b>33</b>



## **PART A: GENERAL**

### **1. INTRODUCTION**

- 1.1 This *reporting manual* serves as internal guidance to the preparation of Statistical & Compliance Returns and Statistical Returns - Foreign (collectively referred to as “REIT Returns”).
- 1.2 All reports submitted to SC will be in the form of XBRL instance documents via the SC Common Reporting Platform (ComRep) Submission System.
- 1.3 Management Company (“MC”) must not modify the reporting form in any way either by adding or removing rows, columns or worksheets; or changing the sequence of the worksheets; or changing the format, formulae and colors of the cells.
- 1.4 The requirements of the Capital Markets and Services Act 2007 (CMSA), the SC’s guidelines and relevant laws shall prevail in the event of any conflict of inconsistency between the Reporting Manual and the requirements of the CMSA, the SC’s guidelines and relevant laws.



## PART B: REPORTING INFORMATION

### 2. GENERAL INFORMATION

- 2.1 MC shall report all funds managed by the company in reports grouped by respective Trustee.
- 2.2 All amounts are to be reported in absolute value of Ringgit Malaysia (RM). Amounts other than RM must be translated into its RM equivalents based on the prevailing exchange rates as at the reporting date.
- 2.3 All company registration numbers should be reported without dash, for consistency purpose. e.g.1234567X
- 2.4 IC Number column should be filled without any dash, for consistency purpose. e.g. 800101011234
- 2.5 All field related to 'Currency' must apply the ISO code provided in [Appendix A.1](#) for each fund, if applicable.
- 2.6 All field related to 'Country' must apply the Country name provided in [Appendix A.2](#) for each fund, if applicable.
- 2.7 If there is no information to be completed in any sections/tables, please leave it blank. **Do not fill in N/A or “-“.**



### 3. REPORTING SUMMARY

3.1 Each report is defined by the following codes;

Code	Definition
FM05.Q.REIT	REIT Statistical & Investment Returns
FM06.Q.REIT	REIT Statistical Returns – Foreign*
FM16.Q.REIT	Compliance Review Report - REIT

3.2 Summary table below is a guide for MC to fill the required tables of each report;

Report Name		REIT Statistical & Investment Returns	REIT Statistical Returns – Foreign*	Compliance Review Report - REIT
Report Number		9	11	23
Tab ID	Tab Description	FM05.Q.REIT	FM06.Q.REIT	FM16.Q.REIT
000	Scoping Questions	000	000	000
010	Declaration	<a href="#">010.08</a>		<a href="#">010.20</a>
015	General Information	<a href="#">015.09</a>		
020	Fund Overview	<a href="#">020.09</a>		
025	Fund Overview (Listed)	<a href="#">025.09</a>		
060	Fund Movement	<a href="#">060.09</a>		
080	Fund Distribution	<a href="#">080.09</a>		
100	Financial	<a href="#">100.09</a>		
120	Financial - Borrowings	<a href="#">120.09</a>		
130	Trustee Information	<a href="#">130.09</a>		
210	Investment - Others	<a href="#">210.09</a>		
230	Investment - Real Estate	<a href="#">230.09</a>		
260	Profile of Unit Holder	<a href="#">260.09</a>		
970	Compliance Review Report - REIT			<a href="#">970.23</a>

\*effective date will be announced by SC



### 3.3 FM05.M.REIT comprises the following tables;

#### 010.20 - [01000] Declaration

Item	Definition
Reporting Period (dd/mm/yyyy)	The date of the end of reporting month. e.g. 31/03/2017
Company Name	The company name as per registered with SSM
Company Registration Number	The company registration number as per registered with SSM
Total Asset Value (RM)	This item must be reported equivalent to the total asset value as reported in <a href="#">020.09 – [03000] Fund Overview</a>
Total Net Asset Value (RM)	This item must be reported equivalent to the total net asset value as reported in <a href="#">020.09 – [03000] Fund Overview</a>
Signatory of Compliance Officer	This section must be filled with Compliance Officer contact information
Signatory of CEO or person authorised by the CEO	This section must be filled with information of CEO or person authorised by the CEO

**015.09 - [01050] General Information**

- a) This sheet is required to be filled as and when audited financial account is issued e.g. if the audited financial account of the fund is issued in 30/06/2017, this sheet must be filled in the reporting month of June.

<b>Item</b>	<b>Definition</b>
Fund Code	Please provide the fund code as provided
Auditor Name	Please provide the appointed auditor's name of each fund
Audit Firm No.	Please provide the audit firm number (AF Number) for each auditor
Signing Partner of Last Audited Account	The signing partner name of the last audited account
Audit Opinion of Last Audited Account	The overall audit opinion on the last audited account - refer <a href="#">Appendix E.2</a>
Financial Year End (dd/mm/yyyy)	The latest audited financial year end e.g. 31/12/2017



**130.09 - [01100] Trustee Information**

<b>Item</b>	<b>Definition</b>
Fund Code	Please provide the fund code as provided
Trustee Name	The company name of trustee as per registered with SSM
Trustee Registration Number	The company registration number of trustee as per registered with SSM
Contact Person	The designated contact person as per IC/Passport
Designation	The designation of the contact person
IC/Passport Number	The IC/Passport number of the contact person
Contact Number	The contact number of the contact person
Email	The email of the contact person



***025.09 - [02000] Market Capitalisation and Trading Volume***

<b>Item</b>	<b>Definition</b>
Month <dropdown>	Please choose the related month of the reporting quarter
Fund Code	Please provide the fund code as provided
Currency Class <dropdown>	Please choose the currency of the class based on the ISO code provided - refer <a href="#">Appendix A.1</a>
Country of Offer <dropdown>	Please choose the country where the fund is offered at based on the Country name provided – refer <a href="#">Appendix A.2</a>
Exchange	Please provide the exchange name, if applicable, as per <a href="#">Appendix D</a>
Primary Exchange Status <dropdown>	Refers to the status of exchange for dual listed fund. Please choose `Yes` if the exchange is the primary exchange or a single listed fund, otherwise choose `No`
Stock Code	Please provide the stock code of each fund as per listed in the stock exchange
Number of Units Listed (unit)	Please provide the total number of units listed in the exchange
Lowest Traded Price (RM per unit)	Please provide the lowest trading price for each month of the reporting quarter
Highest Traded Price (RM per unit)	Please provide the highest trading price for each month of the reporting quarter
Closing Market Price (RM per unit)	Please provide the closing price as at last trading day for each month of the reporting quarter
Average Trading Volume (unit)	Please provide the average trading volume for each month of the reporting quarter
Market Capitalization (RM)	Please provide the market capitalization as at last trading day for each month of the reporting quarter



### 020.09 - [03000] Fund Overview

<b>Item</b>	<b>Definitions</b>
Month <dropdown>	Please choose the related month of the reporting quarter
Fund Code	Please provide the fund code as provided
Fund Class	Not applicable
Currency Class <dropdown>	Please choose the currency of the class based on the ISO code provided - refer <a href="#">Appendix A.1</a>
Country of Offer <dropdown>	Please choose the country where the fund is offered at based on the Country name provided – refer <a href="#">Appendix A.2</a>
Units in Circulation	Please provide the total units in circulation for each month of the reporting quarter
Number of Accounts	Please provide the total number of accounts for each month of the reporting quarter
Net Asset Value (RM)	Please provide the total value of all the assets less the value of all the liabilities for the fund or each of the class, where applicable, as at last calendar day of the reporting month
Total Asset Value (RM)	Please provide the total asset value for the fund or each of the class, where applicable, as at last calendar day of the reporting month

***060.09 - [04000] Fund Movement***

<b>Item</b>	<b>Definition</b>
Fund Code	Please provide the fund code as provided
Fund Class	Not applicable
Currency Class <dropdown>	Please choose the currency of the class based on the ISO code provided - refer <a href="#">Appendix A.1</a>
Country of Offer <dropdown>	Please choose the country where the fund is offered at based on the Country name provided – refer <a href="#">Appendix A.2</a>
Sales	Refers to sales transactions
Repurchases	Refers to repurchases transactions
Value (RM)	Refers to the total value of transactions denominated in Ringgit Malaysia (RM) for the reporting quarter
Volume (unit)	Refers to the total unit transacted for the reporting quarter



**100.09 - [05000] Financial**

- a) Please report ;
- i) Assets – positive value
  - ii) Liabilities – positive value
  - iii) Capital & reserves items – according to the value whether it is positive or negative
- b) In the end, the table value from this table must adhere the following formula,  
 Asset – Liabilities = Equity (Capital & Reserves)

<b>Item</b>	<b>Definition</b>
Fund Code	Please provide the fund code as provided
Item <dropdown>	Please choose the related financial items – refer Appendix B
Local/Foreign <dropdown>	Please choose the jurisdiction whether the listed and/or unlisted fund is locally established or foreign established
Value (RM)	Please provide the market value of financial item denominated in Ringgit Malaysia (RM) for the reporting quarter



***120.09 - [05200] Financial - Borrowings***

<b>Item</b>	<b>Definition</b>
Fund Code	Please provide the fund code as provided
Lender Name	Please provide lender's name as per registered with SSM or authorized body for company registration in respective country
Lender Registration Number	Please provide lender's registration number as per registered with SSM or authorized body for company registration in respective country, if any
Type of Borrowings <dropdown>	Please choose the related type of borrowings – refer <a href="#">Appendix E.3</a>
Description of Other Borrowings	Please provide the description of the borrowings if 'Borrowings – Others' is chosen as type of borrowings
Value (RM)	The value of this item must be reported equivalent to the value of 'Borrowings' in <a href="#">100.09 - [05000] Financial</a>



### 230.09 - [05100] Real Estate Investment

- a) Management Company is required to provide all information of real estate investments.

Item	Definition
Fund code	Please provide the fund code as provided
Name of Real Estate	Please provide the full name of the real estate
Location (State)	Please provide the state where the real estate is located in
Country <dropdown>	Please choose the country where the real estate is located in based on the Country name provided - refer <a href="#">Appendix A.2</a>
Type of Building	Please provide the type of real estate building. e.g. Hospital, Shopping Complex, Hotel etc.
Type of Ownership	Please choose the type of ownership whether it is 'Direct' or 'Special Purpose Vehicle'
Status of Real Estate	Please choose the type of status of real estate whether it is 'Completed' or 'Not Completed'
Tenure of Real Estate	Please choose the tenure of the Real Estate whether it is 'Freehold' or 'Leasehold'
Value of the arrangement where it is not possible to register or recognise the lease with the relevant land authority (RM)	Please provide the value of the arrangement where it is not possible to register or recognise the lease with the relevant land authority
Remaining Lease Period at Acquisition, if applicable (years)	Please provide the lease period at acquisition, if applicable
Date of Acquisition (dd/mm/yyyy)	Please provide the acquisition date of the real estate
Acquisition Price (RM)	Please provide the acquisition price of the real estate
Property Development Cost (RM)	Please provide the property development cost of the real estate
Interest in Real Estate	Please choose either option – 'Majority/Controlling Shareholder' or 'Non-controlling Shareholder'
Date of Latest Valuation (dd/mm/yyyy)	Please provide the latest valuation date of the real estate
Investment Value (RM)	Please provide the value as of latest valuation



### 210.09 - [05900] Other Investment

- a) Management Company is required to provide all information of other investments.

Item	Definition
Fund Code	Please provide the fund code as provided
Name of Issuer	The company name of issuer as per registered with SSM or authorized body for company registration in respective country e.g. XYZ Capital Sdn Bhd
Issuer - Company Registration Number	The company registration number of issuer as per registered with SSM or authorized body for company registration in respective country, if any
Name of Group	The issuer's parent group. If the issuer is the group itself, you may repeat the issuer name as name of group
Non-Real Estate Asset <dropdown>	Please choose the investment type related to each fund—refer <a href="#">Appendix C.1</a>
Exchange	Please provide the exchange name. E.g. Bursa Malaysia - refer <a href="#">Appendix D</a>
Country of Issuance <dropdown>	Please choose the country of issuance of the securities/product based on the Country name provided - refer <a href="#">Appendix A.2</a>
Currency of Issuance <dropdown>	Please choose the currency of the equities in which it resides in based on the ISO code provided as per <a href="#">Appendix A.1</a>
Securities in Issue (unit)	Please provide the total value of the securities in issue
Securities Held by Fund (unit)	Please provide the total value of the securities held by fund
Investment value (RM)	Please provide the investment value of securities/product
Market value (RM)	Please provide the market value of the securities/product as at last day of reporting quarter





**260.09 - [06000] Profile of Unit Holder (Quarterly)**

- a) Management Company is required to report profile of unit holder on quarterly basis

<b>Item</b>	<b>Definition</b>
Fund Code	Please provide the fund code as provided
Group of Profile	Refers to investor group profile– Refer <a href="#">Appendix E.1</a>
Individual	Refers to retail investors
Institution	Refers to non-corporate bodies
Corporation	Refers to corporate bodies
Related Party	Refers to related party investors
Non Related Party	Refers to the non-related party investors
Value (RM)	Refers to the investment value of each profile group for each fund
Number of Unit Held	Refers to the number of units held by each profile group for each fund
Number of Unit Holders	Refers to the number of unit holders from each profile group for each fund



**080.09 - [08000] Distribution**

- a) This sheet is required to be filled in the month of EX-Date e.g. If EX-Date of distribution is 30/06/2017, then this sheet is required to be filled in the month of June.

<b>Item</b>	<b>Definition</b>
Fund Code	Please provide the fund code as provided
Fund Class	Not applicable
EX-Date (dd/mm/yyyy)	Please provide the ex-date of distribution
Distribution per Unit - Gross (RM)	Please provide the distribution per unit value before payment of tax and other deductibles
Distribution per Unit - Net (RM)	Please provide the distribution per unit value after payment of tax and other deductibles. If the distribution is not taxable, please report the same figure as per gross value
Total Distribution - Cash (RM)	Please provide the total cash value that is distributed to unit holders
Distribution - Reinvestment (RM)	Please provide the total distribution value that is reinvested back to the fund



### 3.4 **FM16.Q.REIT** comprises the following tables;

#### 010.20 - [01000] Declaration

<b>Item</b>	<b>Definition</b>
Reporting Period (dd/mm/yyyy)	The date of the end of reporting month. e.g. 31/03/2017
Company Name	The company name as per registered with SSM
Company Registration Number	The company registration number as per registered with SSM
No of Non Compliance	Please provide the total number of Non-Compliance
Signatory of Compliance Officer	This section must be filled with Compliance Officer contact information
Signatory of CEO or person authorised by the CEO	This section must be filled with information of CEO or person authorised by the CEO

970.23 - [02000] Compliance Review Report - REIT

<b>Item</b>	<b>Definition</b>
Fund Code	Please provide the fund code as provided
Rule <dropdown>	Please choose the rule which is related to the non-compliance - refer <a href="#">Appendix F</a>
Reason for Non-Compliance	Please provide the reason for the non-compliance
Action Taken to Address Breach	Please describe the action taken to address the breach



# APPENDIX



## APPENDIX A: ISO Codes

### A.1 Currency

Currency	ISO Code	Currency	ISO Code
UAE Dirham	AED	Moldovan Leu	MDL
Afghani	AFN	Malagasy Ariary	MGA
Lek	ALL	Denar	MKD
Armenian Dram	AMD	Kyat	MMK
Netherlands Antillean Guilder	ANG	Tugrik	MNT
Kwanza	AOA	Pataca	MOP
Argentine Peso	ARS	Ouguiya	MRO
Australian Dollar	AUD	Mauritius Rupee	MUR
Aruban Florin	AWG	Rufiyaa	MVR
Azerbaijani Manat	AZN	Malawi Kwacha	MWK
Convertible Mark	BAM	Mexican Peso	MXN
Barbados Dollar	BBD	Mexican Unidad de Inversion (UDI)	MXV
Taka	BDT	Malaysian Ringgit	MYR
Bulgarian Lev	BGN	Mozambique Metical	MZN
Bahraini Dinar	BHD	Namibia Dollar	NAD
Burundi Franc	BIF	Naira	NGN
Bermudian Dollar	BMD	Cordoba Oro	NIO
Brunei Dollar	BND	Norwegian Krone	NOK
Boliviano	BOB	Nepalese Rupee	NPR
Mvdol	BOV	New Zealand Dollar	NZD
Brazilian Real	BRL	Rial Omani	OMR
Bahamian Dollar	BSD	Balboa	PAB
Ngultrum	BTN	Sol	PEN
Pula	BWP	Kina	PGK
Belarusian Ruble	BYR	Philippine Peso	PHP
Belize Dollar	BZD	Pakistan Rupee	PKR
Canadian Dollar	CAD	Zloty	PLN
Congolese Franc	CDF	Guarani	PYG
WIR Euro	CHE	Qatari Rial	QAR
Swiss Franc	CHF	Romanian Leu	RON
WIR Franc	CHW	Serbian Dinar	RSD
Unidad de Fomento	CLF	Russian Ruble	RUB
Chilean Peso	CLP	Rwanda Franc	RWF
Yuan Renminbi	CNY	Saudi Riyal	SAR
Colombian Peso	COP	Solomon Islands Dollar	SBD
Unidad de Valor Real	COU	Seychelles Rupee	SCR
Costa Rican Colon	CRC	Sudanese Pound	SDG
Peso Convertible	CUC	Swedish Krona	SEK
Cuban Peso	CUP	Singapore Dollar	SGD
Cabo Verde Escudo	CVE	Saint Helena Pound	SHP



Czech Koruna	CZK	Leone	SLL
Djibouti Franc	DJF	Somali Shilling	SOS
Danish Krone	DKK	Surinam Dollar	SRD
Dominican Peso	DOP	South Sudanese Pound	SSP
Algerian Dinar	DZD	Dobra	STD
Egyptian Pound	EGP	El Salvador Colon	SVC
Nakfa	ERN	Syrian Pound	SYP
Ethiopian Birr	ETB	Lilangeni	SZL
Euro	EUR	Baht	THB
Fiji Dollar	FJD	Somoni	TJS
Falkland Islands Pound	FKP	Turkmenistan New Manat	TMT
Pound Sterling	GBP	Tunisian Dinar	TND
Lari	GEL	Pa'anga	TOP
Ghana Cedi	GHS	Turkish Lira	TRY
Gibraltar Pound	GIP	Trinidad and Tobago Dollar	TTD
Dalasi	GMD	New Taiwan Dollar	TWD
Guinea Franc	GNF	Tanzanian Shilling	TZS
Quetzal	GTQ	Hryvnia	UAH
Guyana Dollar	GYD	Uganda Shilling	UGX
Hong Kong Dollar	HKD	US Dollar	USD
Lempira	HNL	US Dollar (Next day)	USN
Kuna	HRK	Uruguay Peso en Unidades Indexadas (URUIURUI)	UYI
Gourde	HTG	Peso Uruguayo	UYU
Forint	HUF	Uzbekistan Sum	UZS
Rupiah	IDR	Bolívar	VEF
New Israeli Sheqel	ILS	Dong	VND
Indian Rupee	INR	Vatu	VUV
Iraqi Dinar	IQD	Tala	WST
Iranian Rial	IRR	CFA Franc BEAC	XAF
Iceland Krona	ISK	Silver	XAG
Jamaican Dollar	JMD	Gold	XAU
Jordanian Dinar	JOD	Bond Markets Unit European Composite Unit (EURCO)	XBA
Yen	JPY	Bond Markets Unit European Monetary Unit (E.M.U.-6)	XBB
Kenyan Shilling	KES	Bond Markets Unit European Unit of Account 9 (E.U.A.-9)	XBC
Som	KGS	Bond Markets Unit European Unit of Account 17 (E.U.A.-17)	XBD
Riel	KHR	East Caribbean Dollar	XCD
Comoro Franc	KMF	SDR (Special Drawing Right)	XDR
North Korean Won	KPW	CFA Franc BCEAO	XOF



Won	KRW	Palladium	XPD
Kuwaiti Dinar	KWD	CFP Franc	XPF
Cayman Islands Dollar	KYD	Platinum	XPT
Tenge	KZT	Sucre	XSU
Kip	LAK	Codes specifically reserved for testing purposes	XTS
Lebanese Pound	LBP	ADB Unit of Account	XUA
Sri Lanka Rupee	LKR	The codes assigned for transactions where no currency is involved	XXX
Liberian Dollar	LRD	Yemeni Rial	YER
Loti	LSL	Rand	ZAR
Libyan Dinar	LYD	Zambian Kwacha	ZMW
Moroccan Dirham	MAD	Zimbabwe Dollar	ZWL





## A.2 Country

Country Name	
AFGHANISTAN	LIBERIA
ÅLAND ISLANDS	LIBYAN ARAB JAMAHIRIYA
ALBANIA	LIECHTENSTEIN
ALGERIA	LITHUANIA
AMERICAN SAMOA	LUXEMBOURG
ANDORRA	MACAO
ANGOLA	MACEDONIA, THE FORMER YUGOSLAV REPUBLIC OF
ANGUILLA	MADAGASCAR
ANTARCTICA	MALAWI
ANTIGUA AND BARBUDA	MALAYSIA
ARGENTINA	MALDIVES
ARMENIA	MALI
ARUBA	MALTA
AUSTRALIA	MARSHALL ISLANDS
AUSTRIA	MARTINIQUE
AZERBAIJAN	MAURITANIA
BAHAMAS	MAURITIUS
BAHRAIN	MAYOTTE
BANGLADESH	MEXICO
BARBADOS	MICRONESIA, FEDERATED STATES OF
BELARUS	MOLDOVA, REPUBLIC OF
BELGIUM	MONACO
BELIZE	MONGOLIA
BENIN	MONTENEGRO
BERMUDA	MONTSERRAT
BHUTAN	MOROCCO
BOLIVIA, PLURINATIONAL STATE OF	MOZAMBIQUE
BONAIRE, SINT EUSTATIUS AND SABA	MYANMAR
BOSNIA AND HERZEGOVINA	NAMIBIA
BOTSWANA	NAURU
BOUVET ISLAND	NEPAL
BRAZIL	NETHERLANDS
BRITISH INDIAN OCEAN TERRITORY	NEW CALEDONIA
BRUNEI DARUSSALAM	NEW ZEALAND
BULGARIA	NICARAGUA
BURKINA FASO	NIGER
BURUNDI	NIGERIA
CAMBODIA	NIUE
CAMEROON	NORFOLK ISLAND
CANADA	NORTHERN MARIANA ISLANDS
CAPE VERDE	NORWAY
CAYMAN ISLANDS	OMAN



CENTRAL AFRICAN REPUBLIC	PAKISTAN
CHAD	PALAU
CHILE	PALESTINIAN TERRITORY, OCCUPIED
CHINA	PANAMA
CHRISTMAS ISLAND	PAPUA NEW GUINEA
COCOS (KEELING) ISLANDS	PARAGUAY
COLOMBIA	PERU
COMOROS	PHILIPPINES
CONGO, THE DEMOCRATIC REPUBLIC OF THE	PITCAIRN
COOK ISLANDS	POLAND
COSTA RICA	PORTUGAL
CÔTE D'IVOIRE	PUERTO RICO
CROATIA	QATAR
CUBA	RÉUNION
CURAÇAO	ROMANIA
CYPRUS	RUSSIAN FEDERATION
CZECH REPUBLIC	RWANDA
DENMARK	SAINT BARTHÉLEMY
DJIBOUTI	SAINT HELENA, ASCENSION AND TRISTAN DA CUNHA
DOMINICA	SAINT KITTS AND NEVIS
DOMINICAN REPUBLIC	SAINT LUCIA
ECUADOR	SAINT MARTIN (FRENCH PART)
EGYPT	SAINT PIERRE AND MIQUELON
EL SALVADOR	SAINT VINCENT AND THE GRENADINES
EQUATORIAL GUINEA	SAMOA
ERITREA	SAN MARINO
ESTONIA	SAO TOME AND PRINCIPE
ETHIOPIA	SAUDI ARABIA
FALKLAND ISLANDS (MALVINAS)	SENEGAL
FAROE ISLANDS	SERBIA
FIJI	SEYCHELLES
FINLAND	SIERRA LEONE
FRANCE	SINGAPORE
FRENCH GUIANA	SINT MAARTEN (DUTCH PART)
FRENCH POLYNESIA	SLOVAKIA
FRENCH SOUTHERN TERRITORIES	SLOVENIA
GABON	SOLOMON ISLANDS
GAMBIA	SOMALIA
GEORGIA	SOUTH AFRICA
GERMANY	SOUTH GEORGIA AND THE SOUTH SANDWICH ISLANDS
GHANA	SOUTH SUDAN
GIBRALTAR	SPAIN
GREECE	SRI LANKA
GREENLAND	SUDAN



GRENADA	SURINAME
GUADELOUPE	SVALBARD AND JAN MAYEN
GUAM	SWAZILAND
GUATEMALA	SWEDEN
GUERNSEY	SWITZERLAND
GUINEA	SYRIAN ARAB REPUBLIC
GUINEA-BISSAU	TAIWAN, PROVINCE OF CHINA
GUYANA	TAJKISTAN
HAITI	TANZANIA, UNITED REPUBLIC OF
HEARD ISLAND AND MCDONALD ISLANDS	THAILAND
HOLY SEE (VATICAN CITY STATE)	TIMOR-LESTE
HONDURAS	TOGO
HONG KONG	TOKELAU
HUNGARY	TONGA
ICELAND	TRINIDAD AND TOBAGO
INDIA	TUNISIA
INDONESIA	TURKEY
IRAN, ISLAMIC REPUBLIC OF	TURKMENISTAN
IRAQ	TURKS AND CAICOS ISLANDS
IRELAND	TUVALU
ISLE OF MAN	UGANDA
ISRAEL	UKRAINE
ITALY	UNITED ARAB EMIRATES
JAMAICA	UNITED KINGDOM
JAPAN	UNITED STATES
JERSEY	UNITED STATES MINOR OUTLYING ISLANDS
JORDAN	URUGUAY
KAZAKHSTAN	UZBEKISTAN
KENYA	VANUATU
KIRIBATI	VENEZUELA, BOLIVARIAN REPUBLIC OF
KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF	VIET NAM
KOREA, REPUBLIC OF	VIRGIN ISLANDS, BRITISH
KUWAIT	VIRGIN ISLANDS, U.S.
KYRGYZSTAN	WALLIS AND FUTUNA
LAO PEOPLE'S DEMOCRATIC REPUBLIC	WESTERN SAHARA
LATVIA	YEMEN
LEBANON	ZAMBIA
LESOTHO	ZIMBABWE

**APPENDIX B: Financial Item**

<b>Item</b>	<b>FM05.Q.REIT</b>
Real Estate Investment	✓
Single-purpose companies	✓
Other Investments	✓
Cash	✓
Placement of deposits	✓
Money market instruments	✓
Other assets	✓
Borrowings	✓
Other Liabilities	✓
Unit holders' capital	✓
Undistributed income/realised reserve	✓
Investment fluctuation reserve/realised reserve	✓
Other reserves	✓



## APPENDIX C: Investment Type

### C.1 Other Investment Type

Investment Type
Units of other listed real estate investment trusts
Listed shares
Listed securities of and issued by property companies
Debt securities or sukuk
Commercial papers or Islamic commercial papers



## APPENDIX D: List of Exchanges

List of Exchanges	
Abu Dhabi SE	Ljubljana SE
American SE	London Metal Exchange
Amman SE	London SE
ASX Derivatives Trading	Luxembourg SE
ASX SFE Derivatives Trading	Malta SE
Athens Derivatives Exchange	Mauritius SE
Athens Exchange	MexDer
Australian SE	Mexican Exchange
Bahrain Bourse	MICEX
Barbados SE	MICEX / RTS
BATS Chi-x Europe	Moscow Exchange
BATS Global Markets - US	MSCI Asia EM
Beirut SE	MSCI Asia Pacific
Belarusian Currency & Stock Exchange	MSCI EAFE
Bermuda SE	MSCI Europe
BM&FBOVESPA	MSCI Malaysia
BME Spanish Exchanges	MSCI South East Asia
BME Spanish Exchanges Barcelona	MSCI World AC
BME Spanish Exchanges Bilbao	MSCI World EM
BME Spanish Exchanges Madrid	Multi Commodity Exchange of India
BME Spanish Exchanges Valencia	Muscat Securities Market
Bolsa de Valores de Colombia	Nairobi SE
Bombay SE	Namibian SE
Borsa Istanbul	NASDAQ OMX
Borsa Italiana	NASDAQ OMX (US)
Bourse de Montreal	NASDAQ OMX Nordic Copenhagen
BRVM	NASDAQ OMX Nordic Exchange
BSE India	NASDAQ OMX Nordic Helsinki
Bucharest SE	NASDAQ OMX Nordic Iceland
Budapest SE	NASDAQ OMX Nordic Stockholm
Buenos Aires SE	NASDAQ OMX PHLX
Bursa Malaysia	National Stock Exchange India
Bursa Malaysia Derivatives	New Zealand
Casablanca SE	New Zealand Exchange
CBOE EMERG	Nigerian Stock Exchange
CBOE Futures Exchange	NYSE
CBOE SPX	NYSE Euronext (Europe)
Chicago Board of Trade	NYSE Euronext (US)
Chicago Board Options Exchange	NYSE Euronext Amsterdam
Chicago Mercantile Exchange Group	NYSE Euronext Brussels
China Financial Futures Exchange	NYSE Euronext Lisbon
Chittagong SE	NYSE Euronext Paris
CME Group	NYSE Liffe (US)



Colombia SE	NYSE.Liffe Europe
Colombo SE	OMX Nordic Exchange
Copenhagen - Futop	Osaka SE
Costa Rica SE	Oslo Børs
Cyprus SE	Palestine Exchange
Dalian Commodity Exchange	Panama SE
Deutsche Börse	Philippine SE
Dhaka SE	Port Moresby SE
Dubai Financial Market	Prague SE
Egyptian Exchange	Qatar Stock
EUREX	Qatar Stock Exchange
Euro Stoxx	RTS Exchange
Euronext	Santiago SE
Euronext Amsterdam	Saudi Stock Exchange - Tadawul
Euronext Brussels	Seychelles SE
Euronext Lisbon	Shanghai Futures Exchange
Euronext Paris	Shanghai SE
GreTai Securities Market	Shenzhen SE
Hanoi SE	Singapore Exchange
HEX	SIX Swiss Exchange
HoChiMinh SE	Sydney SE
Hong Kong Exchanges	TAIFEX
ICE Futures Canada	Taipei Exchange
ICE Futures Europe	Taiwan SE Corp.
ICE Futures US	Tehran SE
Indonesia SE	Tel Aviv SE
International Securities Exchange	Thailand Futures Exchange
Irish SE	The Nigerian Stock Exchange
Jamaica SE	The Stock Exchange of Thailand
Japan Exchange Group - Osaka	TMX Group
Japan Exchange Group - Tokyo	Tokyo SE Group
Jasdaq	Toronto SE
Johannesburg SE	Tunis SE
Kazakhstan SE	Ukrainian Exchange
Korea Exchange	Warsaw SE
Kuwait Stock Exchange	Wiener Börse
Liffe	Zagreb SE
Lima SE	Zhengzhou Commodity Exchange



## APPENDIX E: Others

### E.1 Group Profile of Unit Holders

---

<b>Group of Profile</b>
Bumiputera
Non-bumiputera
Foreigner

### E.2 Audit Opinion

---

<b>Audit Opinion of Last Audited Account</b>
Unqualified Opinion
Unqualified Opinion with Emphasis of Matter
Qualified Opinion
Disclaimer of Opinion
Adverse Opinion

### E.3 Type of Borrowings

---

<b>Type of Borrowings</b>
Debt Securities
Sukuk
Deferred payment for acquisition of real estate
Borrowings - Others

---



**APPENDIX F: Compliance Review Report**

<b>Rules</b>	<b>Components</b>
Compliance REIT 1	Investment in Real Estate
Compliance REIT 2	Investment in Securities of a Single Issuer
Compliance REIT 3	Investment in Securities of a Group of Companies
Compliance REIT 4	Concentration of Investment in Class of Securities of a Single Issuer
Compliance REIT 5	Investment Portfolio of Non Real Estate Assets
Compliance REIT 6	Borrowings
Compliance REIT 7	Investment in Real Estate with Recurrent Income
Compliance REIT 8	Investment through a Lease Arrangement
Compliance REIT 9	Lease arrangements with ancillary
Compliance REIT 10	Investment in Real Estate without Majority Ownership and Control
Compliance REIT 11	Aggregate Investment in Property development activities and Real Estate under construction