

**SUMMARY OF AMENDMENTS
REVISED GUIDELINES ON LISTED REAL ESTATE INVESTMENT TRUSTS
(Issued: 27 March 2026)**

The following table provides a summary of key amendments to the revised *Guidelines on Listed Real Estate Investment Trusts* (Guidelines) issued on 27 March 2026:

A. Overview			
1. The Guidelines was revised to introduce a new guidance to paragraph 8.09(a) of the Guidelines.			
B. Amendment Highlights			
No.	Prior to 27 March 2026	Issued on 27 March 2026	Comments
Chapter 8: Investments of the Real Estate Investment Trust			
1.	Guidance to paragraph 8.09(b)	Guidance to paragraph 8.09(a) and (b)	Inserted new guidance to clarify the expectations on a management company for compliance with paragraph 8.09(a) of the Guidelines in circumstances where legal title is not transferred to the real estate investment trust on the completion date of the sale and purchase agreement.