

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

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

A. Overview			
<ol style="list-style-type: none"> 1. The Guidelines was 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: Definitions			
1.	Paragraph 2.01	Paragraph 2.01	Amended the definition of "SC" to ensure that it is aligned with the <i>Securities Commission Malaysia Act 1993</i> .
2.	Paragraph 2.01	Paragraph 2.01	Amended the definition of "SCA" to ensure that it is aligned with the full name of the <i>Securities Commission Malaysia Act 1993</i> .

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 7: Constitution of a Real Estate Investment Trust			
3.	-	Guidance to Paragraph 7.04	Inserted new Guidance to provide greater clarity on the name of a REIT fund.
Chapter 16: Reporting and Audit			
4.	Paragraph 16.07	Paragraph 16.07	Amended paragraph to provide a new timeframe for management company to lodge with the SC and to issue to unit holders, the annual report pursuant to the <i>Capital Markets and Services (Prescription for Non-application) (Real Estate Investment Trusts) Order 2024</i> .