

Updates to the Canadian REIT Handbook

The *Canadian REIT Handbook* is current as of September 2014. Updated chapters will be released throughout 2026 and will replace the 2014 versions as they become available.

The following is a list of chapters and their update status, as at February 10, 2026.

CHAPTER TITLE	STATUS
Chapter 1: Introduction and History of the Canadian REIT	Updated January 2026
Chapter 2: The Trust Concept and the Canadian REIT	Updated January 2026
Chapter 3: Structure and Operations of the REIT	Update in progress
Chapter 4: Tax Considerations for the Canadian REIT	Update in progress
Chapter 5: The Initial Public Offering Process	Updated January 2026
Chapter 6: Acquisitions and Financings	Update in progress
Chapter 7: Trustees and REIT Governance	Update in progress
Chapter 8: Management of the REIT	Update in progress
Chapter 9: Ongoing Securities Law Compliance	Updated January 2026
Chapter 10: Development Arrangements	Updated January 2026
Chapter 11: Combinations and Take-Over Bids Among REITs	Update in progress
Chapter 12: Investment Considerations	Update in progress
Glossary of Terms	Update in progress
Short Forms	Update in progress
Canadian Public REITs as of September 2014	Updated January 2026