

# 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 May 22, 2026.

| <b>CHAPTER TITLE</b>                                     | <b>STATUS</b>        |
|--|----------------------|
| 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 April 2026 |
| 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                    | Updated May 2026     |
| Glossary of Terms  | Update in progress   |
| Short Forms  | Update in progress   |
| List of Canadian Public REITs                            | Updated January 2026 |