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FTSE EPRA Nareit Global Real Estate Index Series - Ground Rule Update

21 November 2024

FTSE Russell would like to inform clients of the following clarification to the FTSE EPRA Nareit Global Real Estate Index Series, effective immediately.

Section 4: Defining the eligible universe

4.6 - addition of text in bold

Reporting requirements

In order to be considered for index inclusion, companies must publish a publicly available audited annual report in English*. This is defined as a current set of accounts in English consisting of a profit and loss statement, a balance sheet, directors' review and full notes to the accounts.

* Audited fiscal reports in Japan in English are also eligible. Reporting requirements in the United States are such that official announcements or filings may be used in addition to annual reports for US companies only, in exceptional circumstances.

Notes to reporting requirements:

- i) Existing index constituents are required to produce an eligible annual report, as defined above, within 12 months after its fiscal year end. Companies that fail to do this will become ineligible at the next quarterly review.
- ii) If a company newly introduces English annual reporting it becomes eligible for the indices at the next quarterly review, providing it meets all other index inclusion criteria.
- iii) **The published date within a company report will be used as a reference to determine if it was available on the index review cut-off date.**

An updated copy of the FTSE EPRA Nareit Global Real Estate Index Series (v12.3) is now available using the following link: [ftse-epra-nareit-global-real-estate-index-series-ground-rules.pdf](https://www.ftserussell.com/ftse-epra-nareit-global-real-estate-index-series-ground-rules.pdf)

or on the FTSE Russell website: www.lseg.com/en/ftse-russell/

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