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## **Sunlight Real Estate Investment Trust**

(a Hong Kong collective investment scheme authorized under section 104 of the Securities and Futures Ordinance  
(Chapter 571 of the Laws of Hong Kong))  
**(Stock Code : 435)**

**Managed by**  
**Henderson Sunlight Asset Management Limited**  
恒基陽光資產管理有限公司

### **CHANGE OF FINANCIAL YEAR END DATE**

The financial year end date of Sunlight REIT will be changed from 30 June to 31 December and the next audited consolidated financial statements will cover a period of 18 months from 1 July 2023 to 31 December 2024.

This announcement is made by Henderson Sunlight Asset Management Limited (the “**Manager**”) as manager of Sunlight Real Estate Investment Trust (“**Sunlight REIT**”) pursuant to Rule 13.51(4) of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited.

### **CHANGE OF FINANCIAL YEAR END DATE**

The Manager announces that the financial year end date of Sunlight REIT will be changed from 30 June to 31 December (the “**Change of Financial Year End Date**”). Accordingly, the next financial year end date of Sunlight REIT will be 31 December 2024 and the next audited consolidated financial statements of Sunlight REIT will cover a period of 18 months from 1 July 2023 to 31 December 2024.

Necessary amendments to the trust deed constituting Sunlight REIT (the “**Trust Deed**”) shall be made for effecting the Change of Financial Year End Date. A further announcement will be issued by the Manager to summarize such amendments together with the consequential changes to the Trust Deed (the “**Trust Deed Amendments**”), which are expected to be made in the first quarter of 2024.

### **BACKGROUND OF AND REASONS FOR THE CHANGE**

The aggregate beneficial holding of Henderson Land Development Company Limited (“**HLD**”) and its subsidiaries in the units of Sunlight REIT increased to 20.00% effective from 30 June 2023 (the “**Triggering Date**”). As a result, Sunlight REIT has become an associate of HLD and its financial results shall be disclosed as a listed associate in HLD’s consolidated financial statements with effect from the Triggering Date. Currently, the financial year end dates of

HLD and Sunlight REIT are 31 December and 30 June respectively. The difference in financial year end dates implies that certain information of Sunlight REIT may be prematurely disclosed in HLD’s interim results announcements and ahead of the publication of the final results of Sunlight REIT.

For the sake of good corporate governance, premature disclosure of the financial information of Sunlight REIT in HLD’s financial results which is likely to constitute inside information of Sunlight REIT should be prevented. Accordingly, the Manager considers that the Change of Financial Year End Date is necessary and appropriate and in the interests of Sunlight REIT and its unitholders (the “**Unitholders**”) as a whole.

## **TIMELINES OF SUBSEQUENT FINANCIAL REPORTING AND DISTRIBUTIONS**

Following the Change of Financial Year End Date, the publication of the forthcoming results announcements and the dispatch of financial reports of Sunlight REIT as well as the payment of distributions to the Unitholders will be arranged on or before the following dates :

	<b>Latest date for publishing results announcement</b>	<b>Latest date for dispatch of interim / annual report</b>	<b>Latest date for payment of distribution</b>
First unaudited interim results / interim report / first interim distribution for the 6 months ending 31 December 2023	29 February 2024 (unchanged)	31 March 2024 (unchanged)	31 March 2024 (unchanged)
Second unaudited interim results / interim report / second interim distribution for the 12 months ending 30 June 2024	31 August 2024	30 September 2024	30 September 2024
Audited annual results / annual report / final distribution for the 18 months ending 31 December 2024	31 March 2025	30 April 2025	30 April 2025

## **OPINION OF THE MANAGER**

To the best of its knowledge, information and belief, the Manager does not foresee any material adverse impact on Sunlight REIT resulting from the Change of Financial Year End Date. The Manager has further confirmed to HSBC Institutional Trust Services (Asia) Limited, in its capacity as the trustee of Sunlight REIT (the “**Trustee**”) that the Change of Financial Year End Date and the implementation of the Trust Deed Amendments are in compliance with the Code on Real Estate Investment Trusts (the “**REIT Code**”) and the Trust Deed and would not materially prejudice the interests of the Unitholders, to any material extent release the Trustee, the Manager or any other person from any liability to the Unitholders or increase the costs and charges payable from the scheme property. Therefore, the Manager is of the view that no Unitholders’ approval is required pursuant to the REIT Code and the Trust Deed for effecting the Trust Deed Amendments.

## **OPINION OF THE TRUSTEE**

In relation to the Manager's proposals with respect to the Change of Financial Year End Date and the implementation of the Trust Deed Amendments (the "**Manager's Proposals**"), after taking into account the duties of the Trustee under the REIT Code and the Trust Deed and based on the Manager's views and confirmations and the information in this announcement, the Trustee has confirmed that (a) it has no objection to the Manager's Proposals, (b) the Manager's Proposals are in compliance with the REIT Code and the Trust Deed and (c) the Manager's Proposals do not require Unitholders' approval under the REIT Code and the Trust Deed.

By order of the Board  
**HENDERSON SUNLIGHT ASSET MANAGEMENT LIMITED**  
恒基陽光資產管理有限公司  
(as manager of Sunlight Real Estate Investment Trust)  
**CHUNG Siu Wah**  
*Company Secretary*

Hong Kong, 5 December 2023

*At the date of this announcement, the board of directors of the Manager comprises : (1) Chairman and Non-Executive Director : Mr. AU Siu Kee, Alexander; (2) Chief Executive Officer and Executive Director : Mr. WU Shiu Kee, Keith; (3) Non-Executive Director : Mr. KWOK Ping Ho; and (4) Independent Non-Executive Directors : Mr. KWAN Kai Cheong, Dr. TSE Kwok Sang, Mr. KWOK Tun Ho, Chester and Ms. Helen ZEE.*