

Part 2A of Form ADV: Firm Brochure

Item 2: Material Changes

This brochure contains a material change since its last annual update on March 30, 2023. A summary of the material change is as follows:

- Cohen & Steers' corporate headquarters relocated to 1166 Avenue of the Americas, 30th Floor, New York, NY 10036, from 280 Park Avenue, 10th Floor, New York, NY 10017. This Form ADV has been updated to reflect this change.

Additionally, this brochure's most recent annual update contained material changes since its previous annual update on March 31, 2022. A summary of such material changes is as follows:

- Cohen & Steers serves as the advisor to a "perpetual life" real estate investment trust, which is not listed or traded on a public stock exchange or other securities market (the "Non-Traded REIT"). Accordingly, this amendment reflects Cohen & Steers' practices and procedures when providing services to the Non-Traded REIT. Specifically, the following Items of this brochure have been updated: 4, 5, 6, 7 and 8.
- Item 10: Updated other affiliated entities to include Cohen & Steers Singapore Private Limited;
- Item 11: Updated with additional information on the Firm's approach to receiving information related to private real estate opportunities and evaluating and restricting the receipt of material non-public information;
- Item 12: Updated to include information on the Firm's trade error handling policy and procedures;
- Item 15: Updated to reflect certain authority for the Firm to direct a client's custodian to deduct Cohen & Steers' investment advisory fees from the client's account; and

Appendix A: New and updated information regarding risk of loss.

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