Table 2: 2026 Opinions: annexes to the GMRA 2000

Annex / Jurisdiction	Agency	Buy/ sell back	Bills of exchange	Equities	Gilts	Canadian	Italian	Japanese	Netherlands	Russian 2021	South African	Thai	AFMA	FASB 125	Master Confirmation Annex
Anguilla	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Argentina	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Australia	✓	✓	✓	✓	✓	✓	✓	✓		✓			✓		✓
Austria	✓[1]	✓	✓	✓	✓	✓	✓	✓		✓					✓[1]
Bahamas	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Bahrain	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Barbados	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Belgium	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Bermuda	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓
Brazil	✓	✓	✓	✓	✓	✓	✓	✓		✓					
British Virgin Islands	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Canada	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓
Cayman Islands	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓
China	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Croatia	✓[1]	✓	✓	✓	✓	✓	✓	✓		✓					
Curaçao and Sint Maarten	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Cyprus	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Czech Republic	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Denmark	✓[1]	✓[1]	✓[1]	✓[1]	✓[1]	✓[1]	✓[1]	✓[1]		✓[1]					✓[1]
England	✓[1]	✓	✓	✓	✓	✓	✓	✓		✓					✓
Estonia	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Finland	✓[1]	✓	✓	✓	✓	✓	✓	✓		✓					

Jurisdiction \ Annex	Agency	Buy/ sell back	Bills of exchange	Equities	Gilts	Canadian	Italian	Japanese	Netherlands	Russian 2021	South African	Thai	AFMA	FASB 125	Master Confirmation Annex
France	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓
Germany	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓[1]
Ghana	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Greece	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓
Guernsey	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Hong Kong	✓[1]	✓	✓	✓	✓	✓	✓	✓		✓					✓
Hungary	✓	✓	✓	✓	✓	✓	✓	✓		✓					
India	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Indonesia[2]	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Ireland	✓[1]	✓	✓	✓	✓	✓	✓	✓							✓[1]
Israel	✓	✓				✓[1]	✓[1]	✓[1]	✓	✓[1]	✓	✓	✓		
Italy	✓[1]	✓	✓	✓[1]	✓	✓	✓			✓					✓
Japan	✓	✓	✓	✓	✓	✓	✓	✓[1]		✓					✓
Jersey	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Kazakhstan	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Latvia	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Liechtenstein	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Lithuania	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Luxembourg	✓[1]	✓	✓[1]	✓	✓[1]	✓	✓	✓		✓					✓
Malaysia	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Malta	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Mauritius	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Mexico	✓	✓	✓	✓	✓	✓	✓	✓		✓					

Jurisdiction \ Annex	Agency	Buy/ sell back	Bills of exchange	Equities	Gilts	Canadian	Italian	Japanese	Netherlands	Russian 2021	South African	Thai	AFMA	FASB 125	Master Confirmation Annex
Netherlands	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓					✓
New Zealand	✓[1]	✓	✓	✓	✓	✓	✓	✓		✓					
Northern Ireland	✓[1]	✓	✓	✓	✓	✓	✓	✓		✓					
Norway	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓
Oman	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Peru															
Philippines	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓
Poland	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓
Portugal	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓
Qatar	✓	✓	✓	✓	✓	✓	✓	✓		✓		✓			
Romania	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Russia	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Saudi Arabia	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Scotland	✓[1]	✓	✓	✓	✓	✓	✓	✓		✓					
Serbia	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Singapore	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓
Slovakia	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Slovenia	✓	✓	✓	✓	✓	✓	✓	✓		✓					
South Africa	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓				
South Korea	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Spain	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓
Sweden	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓
Switzerland	✓[1]	✓	✓	✓	✓	✓	✓	✓							✓[1]

Jurisdiction \ Annex	Agency	Buy/ sell back	Bills of exchange	Equities	Gilts	Canadian	Italian	Japanese	Netherlands	Russian 2021	South African	Thai	AFMA	FASB 125	Master Confirmation Annex
Taiwan	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓
Thailand	✓	✓	✓	✓	✓	✓	✓	✓		✓		✓			✓
Turkey	✓	✓	✓	✓	✓	✓	✓	✓		✓					
United Arab Emirates	✓	✓	✓	✓	✓	✓	✓	✓		✓					
USA	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓

[1] subject to certain qualifications.

[2] also covers Indonesian Annex.

Table 3: 2026 Opinions: annexes to the GMRA 2011

Annex / Jurisdiction	Agency	Buy/ sell back	Bills	Equities	Gilts	Russian 2021	Canadian	Italian	Japanese	Master Confirmation Annex	Digital Assets Annex
Anguilla	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Argentina	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Australia	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Austria	✓[1]	✓	✓	✓	✓	✓	✓	✓	✓	✓[1]	
Bahamas	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Bahrain	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Barbados	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Belgium	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓
Bermuda	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Brazil	✓	✓	✓	✓	✓	✓	✓	✓	✓		
British Virgin Islands	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Canada	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Cayman Islands	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
China	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Croatia	✓[1]	✓	✓	✓	✓	✓	✓	✓	✓		
Curaçao and Sint Maarten	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Cyprus	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Czech Republic	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Denmark	✓[1]	✓[1]	✓[1]	✓[1]	✓[1]	✓[1]	✓[1]	✓[1]	✓[1]	✓[1]	
England	✓[1]	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Estonia	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Finland	✓[1]	✓	✓	✓	✓	✓	✓	✓	✓		

Annex / Jurisdiction	Agency	Buy/ sell back	Bills	Equities	Gilts	Russian 2021	Canadian	Italian	Japanese	Master Confirmation Annex	Digital Assets Annex
France	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓[1]
Germany	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓[1]	✓[1]
Ghana	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Greece	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Guernsey	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Hong Kong	✓[1]	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Hungary	✓	✓	✓	✓	✓	✓	✓	✓	✓		
India	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Indonesia	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Ireland	✓[1]	✓	✓	✓	✓		✓	✓	✓	✓[1]	
Israel	✓	✓				✓	✓	✓	✓		
Italy	✓[1]	✓	✓	✓[1]	✓	✓	✓	✓		✓	
Japan	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Jersey	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Kazakhstan	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Latvia	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Liechtenstein	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Lithuania	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Luxembourg	✓[1]	✓	✓[1]	✓	✓[1]	✓	✓	✓	✓	✓	✓[1]
Malaysia	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Malta	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Mauritius	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Mexico	✓	✓	✓	✓	✓	✓	✓	✓	✓		

Annex / Jurisdiction	Agency	Buy/ sell back	Bills	Equities	Gilts	Russian 2021	Canadian	Italian	Japanese	Master Confirmation Annex	Digital Assets Annex
Netherlands	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
New Zealand	✓[1]	✓	✓	✓	✓	✓	✓	✓	✓		
Northern Ireland	✓[1]	✓	✓	✓	✓	✓	✓	✓	✓		
Norway	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Oman	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Peru											
Philippines	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Poland	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Portugal	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Qatar	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Romania	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Russia	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Saudi Arabia	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Scotland	✓[1]	✓	✓	✓	✓	✓	✓	✓	✓		
Serbia	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Singapore	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Slovakia	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Slovenia	✓	✓	✓	✓	✓	✓	✓	✓	✓		
South Africa	✓	✓	✓	✓	✓	✓	✓	✓	✓		
South Korea	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Spain	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Sweden	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Switzerland	✓[1]	✓	✓	✓	✓		✓	✓		✓[1]	✓[1]

Annex / Jurisdiction	Agency	Buy/ sell back	Bills	Equities	Gilts	Russian 2021	Canadian	Italian	Japanese	Master Confirmation Annex	Digital Assets Annex
Taiwan	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Thailand	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Turkey	✓	✓	✓	✓	✓	✓	✓	✓	✓		
United Arab Emirates	✓	✓	✓	✓	✓	✓	✓	✓	✓		
USA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓[1]

[1] subject to certain qualifications.