

Table 1: 2024 Opinions: annexes to the GMRA 2000

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
Anguilla	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Argentina	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Australia	✓	✓	✓	✓	✓	✓	✓	✓		✓			✓		✓
Austria	✓ ¹	✓	✓	✓	✓	✓	✓	✓		✓					
Bahamas	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Bahrain	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Barbados	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Belgium	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Bermuda	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓
Brazil	✓	✓	✓	✓	✓	✓	✓	✓		✓					
British Virgin Islands	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Canada	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓
Cayman Islands	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓
China	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Croatia	✓ ¹	✓	✓	✓	✓	✓	✓	✓		✓					
Curaçao and Sint Maarten	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Cyprus	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Czech Republic	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Denmark	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓
England	✓ ¹	✓	✓	✓	✓	✓	✓	✓		✓					✓
Estonia	✓	✓	✓	✓	✓	✓	✓	✓		✓					

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
Finland	✓ ¹	✓	✓	✓	✓	✓	✓	✓		✓					
France	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓
Germany	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓ ¹
Greece	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Guernsey	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Hong Kong	✓ ¹	✓	✓	✓	✓	✓	✓	✓		✓					✓
Hungary	✓	✓	✓	✓	✓	✓	✓	✓		✓					
India	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Indonesia ²	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Ireland	✓ ¹	✓	✓	✓	✓	✓	✓	✓							
Israel	✓	✓				✓ ¹	✓ ¹	✓ ¹	✓	✓ ¹	✓	✓	✓		
Italy	✓ ¹	✓	✓	✓ ¹	✓	✓	✓			✓					✓
Japan	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓
Jersey	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Kazakhstan	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Latvia	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Liechtenstein	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Lithuania	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Luxembourg	✓ ¹	✓	✓	✓	✓	✓	✓	✓		✓					✓
Malaysia	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Malta	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Mauritius	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Mexico	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Netherlands	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓					✓
New Zealand	✓ ¹	✓	✓	✓	✓	✓	✓	✓		✓					

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
Norway	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓
Oman	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Philippines	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Poland	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Portugal	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓
Qatar	✓	✓	✓	✓	✓	✓	✓	✓		✓		✓			
Romania	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Russia	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Scotland	✓ ¹	✓	✓	✓	✓	✓	✓	✓		✓					
Singapore	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓
Slovakia	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Slovenia	✓	✓	✓	✓	✓	✓	✓	✓		✓					
South Africa	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓				
South Korea	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Spain	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓
Sweden	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓
Switzerland	✓ ¹	✓	✓	✓	✓	✓	✓	✓							✓ ¹
Taiwan	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Thailand	✓	✓	✓	✓	✓	✓	✓	✓		✓		✓			
Turkey	✓	✓	✓	✓	✓	✓	✓	✓		✓					
United Arab Emirates	✓	✓	✓	✓	✓	✓	✓	✓		✓					
USA	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓

¹subject to certain qualifications.

²also covers Indonesian Annex.

Table 2: 2024 Opinions: annexes to the GMRA 2011

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

Annex Jurisdiction	Agency	Buy/sell back	Bills	Equities	Gilts	Russian 2021	Canadian	Italian	Japanese	Master Confirmation Annex
Germany	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Greece	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Guernsey	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Hong Kong	✓ ¹	✓	✓	✓	✓	✓	✓	✓	✓	✓
Hungary	✓	✓	✓	✓	✓	✓	✓	✓	✓	
India	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Indonesia	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Ireland	✓ ¹	✓	✓	✓	✓		✓	✓	✓	
Israel	✓	✓				✓	✓	✓	✓	
Italy	✓ ¹	✓	✓	✓ ¹	✓	✓	✓	✓		✓
Japan	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Jersey	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Kazakhstan	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Latvia	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Liechtenstein	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Lithuania	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Luxembourg	✓ ¹	✓	✓	✓	✓	✓	✓	✓	✓	✓
Malaysia	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Malta	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Mauritius	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Mexico	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Netherlands	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
New Zealand	✓ ¹	✓	✓	✓	✓	✓	✓	✓	✓	
Norway	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Oman	✓	✓	✓	✓	✓	✓	✓	✓	✓	

Annex Jurisdiction	Agency	Buy/sell back	Bills	Equities	Gilts	Russian 2021	Canadian	Italian	Japanese	Master Confirmation Annex
Philippines	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Poland	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Portugal	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Qatar	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Romania	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Russia	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Scotland	✓ ¹	✓	✓	✓	✓	✓	✓	✓	✓	
Singapore	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Slovakia	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Slovenia	✓	✓	✓	✓	✓	✓	✓	✓	✓	
South Africa	✓	✓	✓	✓	✓	✓	✓	✓	✓	
South Korea	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Spain	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Sweden	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Switzerland	✓ ¹	✓	✓	✓	✓		✓	✓		✓ ¹
Taiwan	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Thailand	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Turkey	✓	✓	✓	✓	✓	✓	✓	✓	✓	
United Arab Emirates	✓	✓	✓	✓	✓	✓	✓	✓	✓	
USA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

¹ subject to certain qualifications