

**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	✓ <sup>1</sup>	✓	✓	✓	✓	✓	✓	✓		✓					✓ <sup>1</sup>
Bahamas	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Bahrain	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Barbados	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Belgium	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Bermuda	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓
Brazil	✓	✓	✓	✓	✓	✓	✓	✓		✓					
British Virgin Islands	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Canada	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓
Cayman Islands	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓
China	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Croatia	✓ <sup>1</sup>	✓	✓	✓	✓	✓	✓	✓		✓					
Curaçao and Sint Maarten	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Cyprus	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Czech Republic	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Denmark	✓ <sup>1</sup>	✓ <sup>1</sup>	✓ <sup>1</sup>	✓ <sup>1</sup>	✓ <sup>1</sup>	✓ <sup>1</sup>	✓ <sup>1</sup>	✓ <sup>1</sup>		✓ <sup>1</sup>					✓ <sup>1</sup>
England	✓ <sup>1</sup>	✓	✓	✓	✓	✓	✓	✓		✓					✓
Estonia	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Finland	✓ <sup>1</sup>	✓	✓	✓	✓	✓	✓	✓		✓					

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
France	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓
Germany	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓ <sup>1</sup>
Ghana	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Greece	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓
Guernsey	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Hong Kong	✓ <sup>1</sup>	✓	✓	✓	✓	✓	✓	✓		✓					✓
Hungary	✓	✓	✓	✓	✓	✓	✓	✓		✓					
India	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Indonesia <sup>2</sup>	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Ireland	✓ <sup>1</sup>	✓	✓	✓	✓	✓	✓	✓							✓ <sup>1</sup>
Israel	✓	✓				✓ <sup>1</sup>	✓ <sup>1</sup>	✓ <sup>1</sup>	✓	✓ <sup>1</sup>	✓	✓	✓		
Italy	✓ <sup>1</sup>	✓	✓	✓ <sup>1</sup>	✓	✓	✓			✓					✓
Japan	✓	✓	✓	✓	✓	✓	✓	✓ <sup>1</sup>		✓					✓
Jersey	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Kazakhstan	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Latvia	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Liechtenstein	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Lithuania	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Luxembourg	✓ <sup>1</sup>	✓	✓ <sup>1</sup>	✓	✓ <sup>1</sup>	✓	✓	✓		✓					✓
Malaysia	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Malta	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Mauritius	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Mexico	✓	✓	✓	✓	✓	✓	✓	✓		✓					

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
Netherlands	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓					✓
New Zealand	✓ <sup>1</sup>	✓	✓	✓	✓	✓	✓	✓		✓					
Northern Ireland	✓ <sup>1</sup>	✓	✓	✓	✓	✓	✓	✓		✓					
Norway	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓
Oman	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Peru															
Philippines	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓
Poland	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓
Portugal	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓
Qatar	✓	✓	✓	✓	✓	✓	✓	✓		✓		✓			
Romania	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Russia	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Saudi Arabia	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Scotland	✓ <sup>1</sup>	✓	✓	✓	✓	✓	✓	✓		✓					
Serbia	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Singapore	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓
Slovakia	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Slovenia	✓	✓	✓	✓	✓	✓	✓	✓		✓					
South Africa	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓				
South Korea	✓	✓	✓	✓	✓	✓	✓	✓		✓					
Spain	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓
Sweden	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓
Switzerland	✓ <sup>1</sup>	✓	✓	✓	✓	✓	✓	✓							✓ <sup>1</sup>

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
Taiwan	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓
Thailand	✓	✓	✓	✓	✓	✓	✓	✓		✓		✓			✓
Turkey	✓	✓	✓	✓	✓	✓	✓	✓		✓					
United Arab Emirates	✓	✓	✓	✓	✓	✓	✓	✓		✓					
USA	✓	✓	✓	✓	✓	✓	✓	✓		✓					✓

<sup>1</sup> subject to certain qualifications.

<sup>2</sup> 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	✓ <sup>1</sup>	✓	✓	✓	✓	✓	✓	✓	✓	✓ <sup>1</sup>	
Bahamas	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Bahrain	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Barbados	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Belgium	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓
Bermuda	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Brazil	✓	✓	✓	✓	✓	✓	✓	✓	✓		
British Virgin Islands	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Canada	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Cayman Islands	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
China	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Croatia	✓ <sup>1</sup>	✓	✓	✓	✓	✓	✓	✓	✓		
Curaçao and Sint Maarten	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Cyprus	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Czech Republic	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Denmark	✓ <sup>1</sup>	✓ <sup>1</sup>	✓ <sup>1</sup>	✓ <sup>1</sup>	✓ <sup>1</sup>	✓ <sup>1</sup>	✓ <sup>1</sup>	✓ <sup>1</sup>	✓ <sup>1</sup>	✓ <sup>1</sup>	
England	✓ <sup>1</sup>	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Estonia	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Finland	✓ <sup>1</sup>	✓	✓	✓	✓	✓	✓	✓	✓		