

| Jurisdiction | Counterparty Coverage | | |
|-------------------------------------|--|---|---|
| | Basic: Companies, Banks, Central Bank and Securities Dealers | Extended: Insurance Companies, Hedge Funds and Mutual Funds | Additional Counterparties |
| Anguilla ¹ | ✓ | ✓ | ✗ |
| Australia ² | ✓ | ✓ | ✗ |
| Austria ³ | ✓ | ✓ | ✗ |
| Bahamas | ✓ | ✓ | Government entities and general or limited partnerships |
| Bahrain | ✓ | ✓ | Pension fund (managed by Social Insurance Organization) |
| Barbados ⁴ | ✓ | ✓ | Pension funds |
| Belgium ⁵ | ✓ | ✓ | ✗ |
| Bermuda | ✓ ⁶ | ✓ ⁷ | Segregated accounts company |
| Brazil ⁸ | ✓ | ✓ | ✗ |
| British Virgin Islands ⁹ | ✓ | ✓ ¹⁰ | ✗ |
| Canada ¹¹ | ✓ | ✓ | Various pension entities and pension plan master trusts |
| Cayman Islands ¹² | ✓ | ✓ | Pension funds |
| China ¹³ | ✓ | ✓ | National Council of Social Security Fund (pension fund) and The State Administration of Foreign Exchange (SAFE) |
| Croatia ¹⁴ | ✓ | ✓ | ✗ |
| Curaçao and Sint Maarten | ✓ | ✓ ¹⁵ | ✗ |
| Cyprus | ✓ | ✓ | Pension funds |
| Czech Republic ¹⁶ | ✓ | ✓ | Pension funds |
| Denmark ¹⁷ | ✓ | ✓ | ✗ |

¹ the 2024 opinion for Anguilla also covers trusts and partnerships

² the 2024 opinion for Australia also covers building societies, superannuation trustees (pension funds) and, credit unions and corporate collective investment vehicles.

³ the 2024 opinion for Austria also covers pensions funds

⁴ the 2024 opinion for Barbados also covers societies

⁵ the 2024 opinion for Belgium also covers pension funds and Fonds Commun de Placement (contractual undertakings for collective investment)

⁶ excluding the Central Bank

⁷ excluding hedge funds and mutual funds

⁸ the 2024 opinion for Brazil also covers pension funds

⁹ the 2022 opinion for the BVI also covers government bodies and partnerships¹⁰ excluding insurance companies

¹⁰ excluding insurance companies⁹ the 2024 opinion for the BVI also covers government bodies and partnerships

¹¹ the 2024 opinion for Canada also covers partnerships

¹² the 2024 opinion for the Cayman Islands also covers partnerships

¹³ the 2024 opinion for China also covers trust, finance, financial leasing and, automotive finance and financial asset management companies, and China Investment Corporation

¹⁴ the 2024 opinion for Croatia also covers pension funds

¹⁵ the 2024 opinion for Curaçao and Sint Maarten covers investment funds in the form of an investment company

¹⁶ the 2024 opinion for the Czech Republic is expressed to extend to reference entities which qualify as financial collateral providers and takers pursuant to the Financial Security Act

¹⁷ the 2024 opinion for Denmark also covers pension funds and mortgage credit institutions

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| England ¹⁸ | ✓ | ✓ | Partnerships, Friendly Societies, Administering Authorities, the Board of the Pension Protection Fund, Authorised Contract Schemes, Charitable Companies, Corporate Trustees of a Charitable Trust and Pension CIF Trustees |
| Estonia | ✓ | | Pension funds |
| Finland ¹⁹ | ✓ | ✓ | Partnerships, the State of Finland, Government entities, pension insurance companies, pension funds and pension foundations |
| France ²⁰ | ✓ | ✓ | Pension funds |
| Germany ²¹ | ✓ | ✓ | ✗ |
| Greece ²² | ✓ | ✓ | ✗ |
| Guernsey | ✓ | ✓ ²³ | ✗ |
| Hong Kong ²⁴ | ✓ | ✓ | Trustees of a trust and pension funds |
| Hungary ²⁵ | ✓ | ✓ | ✗ |
| India ²⁶ | ✓ | ✓ | Pension funds |
| Indonesia ²⁷ | ✓ | ✓ | ✗ |
| Ireland | ✓ | ✓ | Trustees and partnerships |
| Israel | ✓ | ✓ | Pension funds |
| Italy | ✓ | ✓ | ✗ |
| Japan ²⁸ | ✓ | ✓ | Government, local government, labour credit association |
| Jersey | ✓ | ✓ ²⁹ | ✗ |
| Latvia ³⁰ | ✓ | ✓ | ✗ |

¹⁸ the 2024 opinion for England also covers corporate trustees, trustees of a pension scheme, building societies, LLPs, Royal charter corporations, recognised central counterparties and the DMO

¹⁹ the 2024 opinion for Finland also covers the Nordic Investment Bank and Keva

²⁰ the 2024 opinion for France also covers financing companies

²¹ the 2024 opinion for Germany also covers the ECB, the Federal Republic of Germany, various German Landesbanken and pension funds

²² the 2024 opinion for Greece also covers public law entities

²³ the 2024 opinion for Guernsey covers investment funds and hedge funds in the form of a company

²⁴ the 2024 opinion for Hong Kong also covers the Monetary Authority of Hong Kong

²⁵ the 2024 opinion for Hungary also covers pension funds

²⁶ the 2024 opinion for India also covers statutory corporations, government companies, government banks, government insurance companies and Life Insurance Corporation of India

²⁷ the 2024 opinion for Indonesia also covers the Indonesia Investment Authority (or Indonesia Sovereign Wealth Fund) and other financial services institutions supervised by the Financial Services Authority including companies conducting activities in the sectors of capital market, pension funds, financing, pawnshops, guarantee institutions, export financing institution, secondary mortgage facility companies and an institution managing mandatory public funds

²⁸ the 2024 opinion for Japan covers partnerships, investment business limited partnerships, investment corporations, investment trusts and trusts (including pension funds)

²⁹ the 2024 opinion for Jersey covers investment funds and hedge funds in the form of a company

³⁰ the 2024 opinion for Latvia also covers pension funds

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| | Basic: Companies, Banks, Central Bank and Securities Dealers | Extended: Insurance Companies, Hedge Funds and Mutual Funds | Additional Counterparties |
| Liechtenstein | ✓ | ✓ | Public authorities, pension funds, partnerships & unincorporated firms |
| Lithuania | ✓ | ✓ | Pension funds |
| Luxembourg ³¹ | ✓ | ✓ ³² | CSSF pension funds, AIFs, and reinsurance undertakings |
| Malaysia | ✓ | ✓ ³³ | Pension funds |
| Malta ³⁴ | ✓ | ✓ | |
| Mauritius ³⁵ | ✓ | ✓ | ✗ |
| Mexico | ✓ | ✓ ³⁶ | Pension funds |
| Netherlands | ✓ | ✓ | UCITS |
| New Zealand | ✓ | ✓ | Pension funds and Guardians of New Zealand Superannuation |
| Norway ³⁷ | ✓ | ✓ | ✗ |
| Oman | ✓ | ✓ ³⁸ | The Oman Investment Authority |
| Philippines | ✓ ³⁹ | ✓ | Pension funds or retirement plans maintained by the Government or managed by certain banks |
| Poland | ✓ ⁴⁰ | ✓ | Pension funds |
| Portugal | ✓ | ✓ | Pension funds |
| Qatar ⁴¹ | ✓ | ✓ | General Authority for Retirement and Pensions |
| Romania ⁴² | ✓ | ✓ | ✗ |
| Scotland ⁴³ | ✓ ⁴⁴ | ✓ | Partnerships, limited partnerships, limited liability partnerships and trustees of occupational pension schemes |
| Singapore | ✓ ⁴⁵ | ✓ | Partnerships, unit trusts, Singapore governmental bodies and pension funds |

³¹ the 2024 opinion for Luxembourg also covers SICARs and securitisation companies

³² the funds covered by the 2024 opinion for Luxembourg are undertakings for collective investment, alternative investment funds, securitisation companies and SICARs

³³ the 2024 opinion for Malaysia covers funds in the form of a unit trust scheme

³⁴ the 2024 opinion for Malta also covers retirement schemes and retirement funds

³⁵ the 2024 opinion for Mauritius also covers partnerships, pension funds, trustee companies and protected cell companies.

³⁶ excluding hedge funds

³⁷ the 2024 opinion for Norway also covers partnerships and pension undertakings;

³⁸ excluding hedge funds

³⁹ the 2024 opinion for the Philippines also covers the Asian Development Bank and quasi-banks

⁴⁰ the 2024 opinion for Poland also covers central counterparties acting on their own account within the category of companies

⁴¹ the 2024 opinion for Qatar also covers the Qatar Investment Authority and public utilities

⁴² publication of the 2024 opinion for Romania may be delayed

⁴³ the 2024 opinion for Scotland also covers building societies, corporate trustees of authorised unit trust schemes and open-ended investment companies

⁴⁴ the 2024 opinion for Scotland does not cover the central bank (being the Bank of England)

⁴⁵ the 2024 opinion for Singapore also covers Temasek Holdings (Private) Ltd and GIC Private Limited within the category of companies

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| Slovenia | ✓ | ✓ | Pension funds |
| Slovakia | ✓ | ✓ | Pension funds |
| South Africa | ✓ | ✓ | Pension funds and Government Employees Pension Fund (GEPF) |
| South Korea ⁴⁶ | ✓ | ✓ ⁴⁷ | National Pension Service |
| Spain ⁴⁸ | ✓ | ✓ | ✗ |
| Sweden ⁴⁹ | ✓ | ✓ | National Swedish Pension Funds |
| Switzerland ⁵⁰ | Opinion not yet published | ✓ | Partnerships |
| Taiwan ⁵¹ | ✓ | ✓ ⁵² | Government Pension Fund, Chunghwa Post |
| Thailand ⁵³ | ✓ | ✓ | ✗ |
| Turkey | ✓ | ✓ | Pension funds, publicly traded companies, statutory corporations, state-owned entities & merchants |
| United Arab Emirates ⁵⁴ | ✓ | ✓ | General Pensions and Social Security Authority and Abu Dhabi Retirement Pension and Benefits Fund |
| USA | ✓ | ✓ ⁵⁵ | |

⁴⁶ the 2024 opinion for South Korea also covers the Korean Investment Corporation acting as investment manager, and the Ministry of Economy and Finance

⁴⁷ the funds covered by the 2024 opinion for South Korea are collective investment vehicles formed in trust

⁴⁸ the 2024 opinion for Spain also covers pension funds, exchanges, settlement systems and central clearing counterparties

⁴⁹ the 2024 opinion for Sweden also covers Collective Agreement Foundations

⁵⁰ the 2024 opinion for Switzerland also covers the Zürcher Kantonalbank, Basler Kantonalbank, Berner Kantonalbank AG, Banque Cantonale de Genève and Banque Cantonale Vaudoise, financial group parent companies, significant financial group companies, insurance group parent companies and significant insurance group companies

⁵¹ the 2024 opinion for Taiwan also covers the National Stabilisation Fund

⁵² the funds covered by the 2024 opinion for Taiwan are securities investment trust funds, common funds and futures trust funds

⁵³ the 2024 opinion for Thailand also covers registered partnerships and government pension funds

⁵⁴ the 2024 opinion for the United Arab Emirates also covers entities organised in the Dubai International Financial Centre and the Abu Dhabi Global Market and the Abu Dhabi Investment Authority

⁵⁵ excluding insurance companies