

## List of countries with CW1, CW2, CW3

(Reference year: 2021)

Total number of countries:	196			
Countries with available data:	42	92	189	16

#	Country	CW1	CW2	CW3	Gov. Financial Statements
1	Afghanistan	No	No	No	
2	Albania	Yes	Yes	Yes	
3	Algeria	No	Yes	Yes	
4	Andorra	No	No	Yes	
5	Angola	No	No	Yes	
6	Antigua and Barbuda	No	No	Yes	
7	Argentina	No	No	Yes	
8	Armenia	No	No	Yes	
9	Aruba	No	No	Yes	
10	Australia	Yes	Yes	Yes	Yes
11	Austria	Yes	Yes	Yes	Yes
12	Azerbaijan	No	No	Yes	
13	Bahrain	No	No	Yes	
14	Bangladesh	No	No	Yes	
15	Barbados	No	Yes	Yes	
16	Belarus	No	No	Yes	
17	Belgium	Yes	Yes	Yes	
18	Belize	No	No	Yes	
19	Benin	No	No	Yes	
20	Bhutan	No	No	Yes	
21	Bolivia	No	Yes	Yes	
22	Bosnia and Herzegovina	No	Yes	Yes	
23	Botswana	No	Yes	Yes	
24	Brazil	No	Yes	Yes	
25	Brunei Darussalam	No	No	Yes	
26	Bulgaria	Yes	Yes	Yes	
27	Burkina Faso	No	No	Yes	
28	Burundi	No	No	Yes	
29	Cabo Verde	No	Yes	Yes	
30	Cambodia	No	No	Yes	
31	Cameroon	No	Yes	Yes	
32	Canada	Yes	Yes	Yes	Yes
33	Central African Republic	No	No	Yes	
34	Chad	No	No	Yes	
35	Chile	No	Yes	Yes	
36	China	No	No	Yes	
37	Colombia	No	Yes	Yes	
38	Comoros	No	No	Yes	
39	Costa Rica	No	No	Yes	
40	Croatia	Yes	Yes	Yes	
41	Côte d'Ivoire	No	No	Yes	
42	Cyprus	Yes	Yes	Yes	
43	Czechia	Yes	Yes	Yes	
44	Democratic Republic of the Congo	No	No	Yes	
45	Denmark	Yes	Yes	Yes	Yes
46	Djibouti	No	Yes	Yes	
47	Dominica	No	No	Yes	
48	Dominican Republic	No	Yes	Yes	
49	Ecuador	No	No	Yes	
50	Egypt	No	Yes	Yes	
51	El Salvador	No	No	Yes	
52	Equatorial Guinea	No	Yes	Yes	
53	Eritrea	No	No	Yes	
54	Estonia	Yes	Yes	Yes	Yes
55	Eswatini	No	Yes	Yes	
56	Ethiopia	No	Yes	Yes	
57	Fiji	No	Yes	Yes	
58	Finland	Yes	Yes	Yes	Yes
59	France	Yes	Yes	Yes	Yes
60	Gabon	No	No	Yes	
61	Georgia	No	No	Yes	
62	Germany	Yes	Yes	Yes	
63	Ghana	No	Yes	Yes	
64	Greece	Yes	Yes	Yes	
65	Grenada	No	No	Yes	
66	Guatemala	No	No	Yes	
67	Guinea	No	No	Yes	
68	Guinea-Bissau	No	No	Yes	
69	Guyana	No	Yes	Yes	

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70	Haiti	No	No	Yes	
71	Honduras	No	No	Yes	
72	Hong Kong SAR	Yes	Yes	Yes	Yes
73	Hungary	Yes	Yes	Yes	
74	Iceland	Yes	Yes	Yes	
75	India	No	No	Yes	
76	Indonesia	No	Yes	Yes	
77	Iraq	No	No	Yes	
78	Ireland	Yes	Yes	Yes	
79	Islamic Republic of Iran	No	Yes	Yes	
80	Israel	Yes	Yes	Yes	Yes
81	Italy	Yes	Yes	Yes	
82	Jamaica	No	No	Yes	
83	Japan	Yes	Yes	Yes	
84	Jordan	No	Yes	Yes	
85	Kazakhstan	No	Yes	Yes	
86	Kenya	No	Yes	Yes	
87	Kiribati	No	No	Yes	
88	Korea	No	Yes	Yes	
89	Kosovo	No	No	Yes	
90	Kuwait	No	No	Yes	
91	Kyrgyz Republic	No	No	Yes	
92	Lao P.D.R.	No	No	Yes	
93	Latvia	Yes	Yes	Yes	
94	Lebanon	No	No	No	
95	Lesotho	No	Yes	Yes	
96	Liberia	No	Yes	Yes	
97	Libya	No	No	No	
98	Lithuania	Yes	Yes	Yes	
99	Luxembourg	Yes	Yes	Yes	
100	Macao SAR	No	No	No	
101	Madagascar	No	No	Yes	
102	Malawi	No	No	Yes	
103	Malaysia	No	No	Yes	
104	Maldives	No	No	Yes	
105	Mali	No	Yes	Yes	
106	Malta	Yes	Yes	Yes	Yes
107	Marshall Islands	No	No	Yes	
108	Mauritania	No	Yes	Yes	
109	Mauritius	No	No	Yes	
110	Mexico	No	Yes	Yes	
111	Micronesia	No	No	Yes	
112	Moldova	No	No	Yes	
113	Mongolia	No	No	Yes	
114	Montenegro	Yes	Yes	Yes	
115	Morocco	No	Yes	Yes	
116	Mozambique	No	No	Yes	
117	Myanmar	No	No	Yes	
118	Namibia	No	Yes	Yes	
119	Nauru	No	No	Yes	
120	Nepal	No	No	Yes	
121	Netherlands	Yes	Yes	Yes	
122	New Zealand	Yes	Yes	Yes	Yes
123	Nicaragua	No	No	Yes	
124	Niger	No	Yes	Yes	
125	Nigeria	No	Yes	Yes	
126	North Macedonia	No	Yes	Yes	
127	Norway	Yes	Yes	Yes	
128	Oman	No	Yes	Yes	
129	Pakistan	No	Yes	Yes	
130	Palau	No	No	No	
131	Panama	No	Yes	Yes	
132	Papua New Guinea	No	No	Yes	
133	Paraguay	No	Yes	Yes	
134	Peru	No	Yes	Yes	
135	Philippines	No	No	Yes	
136	Poland	Yes	Yes	Yes	
137	Portugal	Yes	Yes	Yes	
138	Puerto Rico	No	No	Yes	

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139	Qatar	No	No	Yes	
140	Republic of Congo	No	No	Yes	
141	Romania	Yes	Yes	Yes	
142	Russia	No	No	Yes	
143	Rwanda	No	No	Yes	
144	São Tomé e Príncipe	No	No	Yes	
145	Samoa	No	No	Yes	
146	San Marino	No	No	Yes	
147	Saudi Arabia	No	Yes	Yes	
148	Senegal	No	No	Yes	
149	Serbia	No	Yes	Yes	
150	Seychelles	No	Yes	Yes	
151	Sierra Leone	No	No	Yes	
152	Singapore	No	No	Yes	
153	Slovakia	Yes	Yes	Yes	
154	Slovenia	Yes	Yes	Yes	
155	Solomon Islands	No	Yes	Yes	
156	Somalia	No	No	No	
157	South Africa	Yes	Yes	Yes	Yes
158	South Sudan	No	Yes	Yes	
159	Spain	Yes	Yes	Yes	
160	Sri Lanka	No	No	Yes	
161	St. Kitts and Nevis	No	No	Yes	
162	St. Lucia	No	No	Yes	
163	St. Vincent and the Grenadines	No	No	Yes	
164	Sudan	No	No	Yes	
165	Suriname	No	No	Yes	
166	Sweden	Yes	Yes	Yes	Yes
167	Switzerland	Yes	Yes	Yes	Yes
168	Syria	No	No	No	
169	Turkey	Yes	Yes	Yes	
170	Taiwan Province of China	No	Yes	Yes	
171	Tajikistan	No	No	Yes	
172	Tanzania	No	No	Yes	
173	Thailand	No	No	Yes	
174	The Bahamas	No	No	Yes	
175	The Gambia	No	No	Yes	
176	Timor-Leste	No	No	Yes	
177	Togo	No	No	Yes	
178	Tonga	No	No	Yes	
179	Trinidad and Tobago	No	Yes	Yes	
180	Tunisia	No	No	Yes	
181	Turkmenistan	No	No	Yes	
182	Tuvalu	No	No	Yes	
183	Uganda	No	No	Yes	
184	Ukraine	No	No	Yes	
185	United Arab Emirates	No	No	Yes	
186	United Kingdom	Yes	Yes	Yes	Yes
187	United States	Yes	Yes	Yes	Yes
188	Uruguay	No	Yes	Yes	
189	Uzbekistan	No	No	Yes	
190	Vanuatu	No	No	Yes	
191	Venezuela	No	No	Yes	
192	Vietnam	No	No	Yes	
193	West Bank and Gaza	No	No	Yes	
194	Yemen	No	Yes	Yes	
195	Zambia	No	Yes	Yes	
196	Zimbabwe	No	No	Yes	