

Whistleblowing

Nomura Bank (Luxembourg) S.A. (hereafter “NBL”) has developed a corporate governance framework through which it engages in promoting fairness, transparency and accountability. To that end, it has also established the process to report breaches acquired in the context of the work-related activities and the applicable standards to protect the persons who report such breaches¹, in line with the Luxembourg Law of 16 May 2023.

This applies to the oral or written reports of breaches defined as acts or omissions which are unlawful or which defeat the object or the purpose of the Luxembourg national law or European law with direct effect.

Information on breaches means information, including reasonable suspicions, about actual or potential breaches, which occurred or are very likely to occur in NBL or in another organisation with which the Reporting Person is or was in contact through his or her work, and about attempts to conceal such breaches.

It is important to note that this reporting is not the appropriate channel for customer complaints, which is explained in the dedicated statement on NBL’s website.

The Reporting Person shall qualify for protection under this Policy provided that:

- (s)he had reasonable grounds to believe that the information on breaches reported was true at the time of reporting and that such information fell within the scope of the Law; and
- (s)he reported either internally or externally or made a public disclosure in accordance with the Law.

On the other hand, if the Reporting Person knowingly reports or publicly discloses false information, (s)he may be given a prison sentence of 8 days to 3 months and a fine of 1,500 euros to 50,000 euros. The civil liability of the Reporting Person of a false report will be engaged. The entity that suffered damages may seek compensation for the damage suffered before the competent court.

Internal reporting channels and follow up

Persons wishing to report breaches within the meaning of this Policy are encouraged to report through internal reporting channels before reporting through external reporting channels, where the breach can be addressed effectively internally and where the Reporting Person considers that there is no risk of retaliation. In this regard, it should be noted that NBL prohibits retaliation against the Reporting Persons.

In NBL, reporting channel is operated internally by persons designated for that purpose. The internal report can be made in any of the following ways:

¹Reporting Persons covered by the protection measures refer to:

- NBL staff members;
- NBL Executive Committee, Audit Committee and Board of Directors members, including non-executive members;
- NBL shareholders;
- volunteers and paid or unpaid trainees working for NBL;
- persons working under the supervision and direction of contractors, subcontractors and suppliers of NBL;
- persons where they report or publicly disclose information on breaches acquired in a work-based relationship with NBL which has since ended;
- persons whose work-based relationship with NBL is yet to begin in cases where information on breaches has been acquired during the recruitment process or other pre-contractual negotiations

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Once the report has been received through any of the above mentioned channels, NBL Receiver will acknowledge the receipt of the report to the Reporting Person within seven days.

NBL Receiver will ensure a diligent follow-up of the report, maintain the communication with the Reporting Person, where necessary ask for further information from and provide feedback to the Reporting Person to the extent it is feasible and appropriate to do so. In any case, NBL Receiver will provide feedback to the Reporting Person within a reasonable timeframe, not exceeding three months from the acknowledgment of receipt.

Protective measures

Confidentiality

The identity of the Reporting Person may not be disclosed to anyone, without the explicit consent of that Person.

The identity of the Reporting Person and related other information may be disclosed where this is a necessary and proportionate obligation imposed by the national or EU Union law in the context of investigations by national authorities or judicial proceedings, specifically with a view to safeguarding the rights of defence of the person concerned.

Processing of personal data

Any processing of personal data shall be carried out in accordance with Regulation (EU) 2016/679 and the Luxembourg Law of 1 August 2018.

Prohibition of retaliation

NBL prohibits retaliation, including threats of retaliation and attempts of retaliation, against the Reporting Person who reports in good faith and in line with the Law. Any such retaliation measures are automatically null and void.

Where the person reports information on breaches, (s)he shall not be considered to have breached any restriction on disclosure of information and shall not incur liability of any kind in respect of such a report provided that (s)he had reasonable grounds to believe that the reporting of such information was necessary for revealing a breach covered by the Law.

The Reporting Person shall not incur liability in respect of the acquisition of or access to the information which is reported, provided that such acquisition or access did not constitute a self-standing criminal offence. In the event of the acquisition or access constituting a self-standing criminal offence, criminal liability shall continue to be governed by applicable Luxembourg and EU law.

Any other possible liability of the Reporting Person arising from acts or omissions which are unrelated to the reporting or which are not necessary for revealing a breach pursuant to the Law shall continue to be governed by applicable Luxembourg and EU law.