

【表紙】  
【提出書類】 有価証券報告書の訂正報告書  
【根拠条文】 金融商品取引法第24条の2第1項  
【提出先】 関東財務局長  
【提出日】 平成26年10月24日  
【事業年度】 自 平成25年4月1日 至 平成26年3月31日  
【会社名】 ノムラ・ヨーロッパ・ファイナンス・エヌ・バイ  
(Nomura Europe Finance N.V.)  
【代表者の役職氏名】 社長兼業務執行取締役  
(President & Managing Director)  
針ヶ谷 真 朝  
(Masatomo Harigaya)  
【本店の所在の場所】 オランダ王国 アムステルダム市1096HA  
アムステルプライン1 レンブラント・タワー19階  
(Rembrandt Tower 19th floor, Amstelplein 1, 1096HA  
Amsterdam, The Netherlands)  
【代理人の氏名又は名称】 弁護士 柴 田 弘 典  
【代理人の住所又は所在地】 東京都港区元赤坂一丁目2番7号 赤坂Kタワー  
アンダーソン・毛利・友常法律事務所  
【電話番号】 03-6888-1000  
【事務連絡者氏名】 弁護士 野 原 新 平  
【連絡場所】 東京都港区元赤坂一丁目2番7号 赤坂Kタワー  
アンダーソン・毛利・友常法律事務所  
【電話番号】 03-6888-4786  
【縦覧に供する場所】 株式会社東京証券取引所  
(東京都中央区日本橋兜町2番1号)

## 1【提出理由】

平成26年8月14日付で提出した平成26年3月31日に終了した事業年度に係る有価証券報告書に添付している独立監査人の監査報告書に一部原本と異なる箇所がありましたので、これを訂正するため、本有価証券報告書の訂正報告書を提出するものであります。

## 2【訂正事項】

(注) 訂正を要する箇所及び訂正した箇所には下線を付しております。

<訂正前>

# Independent auditor's report

To: the General Meeting of Nomura Europe Finance N.V.

## Report on the financial statements

We have audited the accompanying financial statements for the year ended 31 March 2014 of Nomura Europe Finance N.V., Amsterdam, which comprise the statement of financial position as at 31 March 2014, the statement of comprehensive income, changes in equity and cash flows for the year then ended and the notes, comprising a summary of the significant accounting policies and other explanatory information.

### *Management's responsibility*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the International Financial Reporting Standards as adopted by the European Union and with Part 9 of Book 2 of the Dutch Civil Code, and for the preparation of the managing directors' report in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion with respect to the financial statements*

In our opinion, the financial statements give a true and fair view of the financial position of Nomura Europe Finance N.V. as at 31 March 2014 and of its result for the year then ended in accordance with International Financial Reporting Standards as adopted by the European Union and with Part 9 of Book 2 of the Dutch Civil Code.

## **Report on other legal and regulatory requirements**

Pursuant to the legal requirement under Section 2:393 sub 5 at e and f of the Dutch Civil Code, we have no deficiencies to report as a result of our examination whether the managing directors' report, to the extent we can assess, has been prepared in accordance with Part 9 of Book 2 of this Code, and whether the information as required under Section 2:392 sub 1 at b-h has been annexed. Further we report that the managing directors' report, to the extent we can assess, is consistent with the financial statements as required by Section 2:391 sub 4 of the Dutch Civil Code.

Amsterdam, 4 July 2014

Ernst & Young Accountants LLP

signed by P.J.A.J. Nijssen

< 訂正後 >

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Amsterdam, 7 July 2014

Ernst & Young Accountants LLP

signed by P.J.A.J. Nijssen