

【表紙】

【提出書類】 外国会社臨時報告書

【提出先】 関東財務局長

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【会社名】 エイチエスビーシー・ホールディングス・ピーエルシー
(HSBC Holdings plc)

【代表者の役職氏名】 暫定グループ最高財務責任者 ジョナサン・ビンガム
(Jonathan Bingham, Interim Group Chief Financial Officer)
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アイリーン・テイラー
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【代理人の氏名又は名称】 弁護士 芦 澤 千 尋

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【電話番号】 03-6632-6600

【縦覧に供する場所】 該当なし

(注)

1. 別段の記載のない限り、本書中の「米ドル」または「US\$」はアメリカ合衆国の法定通貨を、「円」または「JPY」は日本の法定通貨を指す。2024年10月7日(日本時間)現在における株式会社三菱UFJ銀行発表の対顧客電信直物売買相場の米ドルの日本円に対する仲値は、1米ドル=148.47円であった。本書において記載されている米ドルの日本円への換算はかかる換算率によって便宜上なされているもので、将来の換算率を表すものではない。
2. 別段の記載のない限り、本書中の「ポンド」または「£」は英国スターリングポンドを指す。2024年10月7日(日本時間)現在における株式会社三菱UFJ銀行発表の対顧客電信直物売買相場のポンドの日本円に対する仲値は、1ポンド=194.85円であった。本書において記載されているポンドの日本円への換算はかかる換算率によって便宜上なされているもので、将来の換算率を表すものではない。
3. 本書の表の計数が四捨五入されている場合、合計は必ずしも計数の総和と一致しない。

1 【提出理由】

エイチエスピーシー・ホールディングス・ピーエルシー（以下「当社」又は「Company」という。）は、当社の発行する新株予約権証券の本邦以外の地域における募集について、金融商品取引法第24条の5第4項及び第15項並びに企業内容等の開示に関する内閣府令第19条第2項第1号の規定に基づき、以下のとおり本外国会社臨時報告書を提出いたします。

（注） 本新株予約権証券（以下「Option(s)」という。）は、1993年に取締役会により採択され、株主総会で承認され、2020年に株主総会により改正された、当社の貯蓄連動型ストックオプション制度（英国用）（その後の改正を含み、以下「本制度」又は「Plan」という。）に参加することを選択した当社又はその指定子会社の日本国外の適格従業員に対して、本制度に関する規則（以下「Rule」という。）に基づき付与される。

2 MATTERS BEING REPORTED

(1) Type and name of the securities

Share acquisition rights (the "Options")

(2) Number of Options to be issued

UK Sharesave 3 Year Plan:	9,846,524
UK Sharesave 5 Year Plan:	1,998,947
Total:	11,845,471

(3) Issue price and amount to be incorporated into capital

(i) Issue price: £0 (JPY0)

(ii) Amount to be incorporated into capital: £0 (JPY0)

(4) Aggregate total amount to be issued and aggregate amount to be incorporated into capital

(i) Aggregate total amount to be issued: £0 (JPY0)

(ii) Aggregate amount to be incorporated into capital: £0 (JPY0)

Options shall be granted to those eligible employees outside Japan without involving any payment.

(5) Kind and details of Shares and number of Share subject to an Option

(i) Kind of shares

Ordinary Shares of the Company (the "Shares")

(ii) Details of shares

Shares issued in connection with the Plan will rank equally in all respects with the Shares in issue on that date.

(iii) Number of shares

11,845,471 Shares in total at the maximum

(Details: UK Sharesave 3 Year Plan – 9,846,524 Shares, UK Sharesave 5 Year Plan – 1,998,947 Shares.)

(6) Amount to be paid upon exercise of the Option

£5.303 (JPY1,033) per Share

As determined by the Directors, at which an eligible employee may acquire Shares in respect of which an Option has been granted to him, being not less than:

(i) 80% of the Market Value

The Market Value means in relation to a Share on any day,

- (x) when Shares are listed on the London Stock Exchange, the average of the Market Prices for the five immediately preceding and consecutive Dealing Days; or
- (y) save as mentioned above, the market value as determined in accordance with Part VIII of the Taxation of Chargeable Gains Act 1992 and agreed in advance with HM Revenue & Customs.

If Shares are subject to a Restriction, Market Value will be determined as if the Shares were not subject to a Restriction.

"Market Price" means the price shown in the London Stock Exchange Daily Official List as the closing price for the Shares on that day (or if two closing prices are shown, the lower price plus one-half of the difference between those two figures).

"Dealing Day" means a day on which the London Stock Exchange (or, if the Directors determine, any other stock exchange on which Shares are traded) is open for the transaction of business.

"Restriction" has the meaning given by paragraph 48(3) of Schedule 3 of Income Tax (Earnings and Pensions) Act 2003 (the "ITEPA");

(ii) if the Shares used to satisfy the Option are to be newly issued, not less than the nominal value of a Share;

Pursuant to the re-introduction of Sharesave bonus by His Majesty's Revenue & Customs ('HMRC'), the companies operating Sharesave need to either pay participants a cash bonus or grant additional options based on the rate set by HMRC (the rate depends on Bank of England base rate). Under the terms of HSBC Sharesave bonus is granted by way of additional options. At the HMRC rates applicable to the 24 September 2024 Sharesave grant this applies as follows:

- (i) 3 year Sharesave: 1.1 monthly contribution added (example: employee joined 3 year 2024 plan and will contribute £100 a month, so £3,600 over 3 years), overall savings are increased by £110 and options were granted based on £3,710 savings.
- (ii) 5 year Sharesave: 3.0 monthly contribution added (example: employee joined 5 year 2024 plan and will contribute £100 a month, so £6,000 over 5 years), overall savings are increased by £3.0 and options were granted based on £6,300 savings.

(7) Exercise period of the Option

As determined by the Directors, the exercise period shall be as follows:

UK Sharesave 3 Year Plan: 3 years, exercisable from 1 November 2027 to 28 April 2028

UK Sharesave 5 Year Plan: 5 years, exercisable from 1 November 2029 to 30 April 2030

(8) Condition to exercise the Option

Employment requirement

Subject to rule for leavers, an Option can only be exercised when the Participant is an employee or director of a Participating Company.

"Participant" means an individual holding an Option or, where the individual has died, their personal representatives.

"Participating Companies" means the Company and any company which:

- (i) is a Subsidiary of which the Company has Control; and
- (ii) has been designated by the Directors to participate in the Plan

"Control" has the meaning given in section 719 of ITEPA.

"Directors" means the board of directors of the Company or, as appropriate, a committee duly authorised thereof.

Becoming exercisable

Subject to rules for leavers and corporate events, an Option will become exercisable from the Bonus Date of the relevant Savings Contract and will not be exercisable before such date.

"Bonus Date" means the date on which the bonus becomes payable under the terms of a Savings Contract linked to an Option.

"Savings Contract" means a savings contract under a savings arrangement with a savings carrier nominated by the Directors, pursuant to which an eligible employee agrees to make contributions.

Exercise period

Subject only to rule for death, an Option may not be exercised more than 6 months after the Bonus Date, and will then lapse on the expiry of such period.

United States of America taxpayers

A Participant who is subject to taxation in the United States of America may only exercise their Option in the period ending on the 15th day of the third month following the end of the taxable year in which the Option first becomes exercisable.

Exercise in whole or part

An Option may be exercised in whole or in part and, may be exercised on more than one occasion if permitted by the Directors under the terms on which the Option is granted.

Limits on exercise

Where an Option becomes exercisable, a Participant may only exercise their Option using funds not exceeding the amount received by way of repayment of contributions made, payments of interest and, where the bonus payable under the Savings Contract has been included in the Expected Repayment pursuant to rule 3.5.8, any payments of bonus, in each case under the relevant Savings Contract.

The maximum number of Shares in respect of which an Option may be exercised is limited to the maximum number of whole Shares that can be acquired using such funds.

A Participant's notice to exercise their Option may only take effect to the extent it is consistent with the Participant's rights under their Option and the Plan.

"Expected Repayment" means the total of:

- (i) the maximum amount of contributions and any interest payable under the Savings Contract; and
- (ii) if a bonus is included, any bonus payable pursuant to the Savings Contract;

Process for exercise

A Participant may exercise their Option (other than when prohibited by Dealing Restrictions) by giving notice to the Company, or to such other person as the Directors specify, in a form and manner specified by the Directors (which may be electronic).

Such notice must:

- (i) specify the number of Shares in respect of which the Option is being exercised, in accordance with rules 9.5 (Exercise in whole or in part) and 9.6 (Limits on exercise); and
- (ii) either:
 - (a) be accompanied by payment of an amount equal to the Share Price multiplied by the number of Shares over which the Option is being exercised together with evidence of closure of the related Savings Contract; or
 - (b) include a direction to the Savings Contract provider to pay to the Company, or such other person as the Directors specify, an amount equal to the Share Price multiplied by the number of Shares over which the Option is being exercised.

The exercise of the Option is effective on the date of receipt by or on behalf of the Company of the valid notice and the relevant valid payment or valid direction.

"Dealing Restrictions" means any internal or external restrictions on dealings or transactions in securities.

- (9) Amount to be incorporated into capital out of the issue price of the shares when shares are issued upon exercise of the Option

£5.303 (JPY1,033) per share

- (10) Matters concerning transfer of Option

A Participant may not transfer, assign, charge or otherwise dispose of an Option or any rights in respect of it. If they do, whether voluntarily or involuntarily, then it will immediately lapse. This

rule does not apply to the transmission of an Option on the death of a Participant to their personal representatives.

(11) Issue Method

Shall be done by way of allocating to eligible employees.

(12) Names of underwriters

Not applicable.

(13) Offering areas

United Kingdom

(14) Aggregate amount of proceeds to be obtained by the Issuer and the details, amounts and scheduled timings of usage of each of the use of proceeds

(i) Aggregate amount of proceeds to be obtained by the Issuer

Aggregate amount to be paid upon exercise of the Option	Estimated Amount of Issue Cost	Total Amount of Net Proceeds
£62,816,532.71 (JPY12,239,801,399)	£0 (JPY0)	£62,816,532.71 (JPY12,239,801,399)

(ii) Use of proceeds

In general, the net proceeds will be used for general operational purposes and its specific details, amounts allocated for each purpose and the timing of expenditure are currently unknown and estimated to be determined depending on such matters as operational condition of the Company.

(15) Grant date of the Option

24 September 2024

(16) Name of the financial exchange to which such securities are contemplated to be listed

Not applicable.

Other Matters

As at 23 September 2024

Called up share capital: US\$9,146,752,960 (JPY1,358,018,411,971)

Number of Issued Shares

	Aggregate Number of Issued Shares
Ordinary Shares, US\$0.50 par value	18,293,505,920

Non-Cumulative Preference Share, £0.01 par value	1
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(Note) Excluding the treasury shares held.