

【表紙】

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| 【提出書類】 | 外国会社臨時報告書 |
| 【提出先】 | 関東財務局長 |
| 【提出日】 | 2025年2月28日 |
| 【会社名】 | アボット・ラボラトリーズ (Abbott Laboratories) |
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| 【縦覧に供する場所】 | なし |

注(1) 別段の記載がある場合を除き、本書に記載の「米ドル」及び「ドル」はアメリカ合衆国ドルを指す。本書において便宜上記載されている日本円への換算は、1米ドル＝155.71円の換算率（2025年2月3日現在の株式会社三菱UFJ銀行の対顧客電信直物売買相場仲値）により換算されている。

注(2) 本書中の表で計数が四捨五入されている場合、合計は計数の総和と必ずしも一致しない。

1 【提出理由】

アボット・ラボラトリーズ（以下「当社」という。）は、当社が発行者である新株予約権証券の募集が本邦以外の地域において開始されたため、金融商品取引法第24条の5第4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、本臨時報告書を提出するものである。

別途の記載がある場合を除き、本書に定義のない大文字で始まる用語は本プランに定める意味を有する。

2 【報告内容】

(1) **Type of Securities:**

Stock purchase rights of the Company, which represent Moving Strike Price Stock Options.

(note) This offering is made under the Abbott Laboratories 2017 Employee Stock Purchase Plan for Non-U.S. Employees (the “Plan”), as adopted by resolution of the Board of Directors of the Company on February 17, 2017 and approved by the Company’s shareholders at the annual meeting on April 28, 2017.

Nature of Moving Strike Price Stock Options

A Purchase Cycle will usually commence on February 1 and August 1 each year. Using the funds accumulated by means of the Participants’ authorized payroll deductions at the rate of 1-10 % during the applicable Purchase Cycle, the Participants may purchase the Company’s Common Shares at the purchase price, which shall be equal to 85 % of the lower of (i) the Fair Market Value per share on the Offering Date ⁽¹⁾ or (ii) the Fair Market Value per share on the Purchase Date ⁽²⁾; provided the maximum purchase per each Purchase Cycle is US\$ 12,500 per person.

(1) The Offering Date of this stock purchase right is February 3, 2025.

(2) The Purchase Date of this stock purchase right is July 31, 2025.

The relevant stock purchase rights represent the right to purchase the Company’s Common Shares at the purchase price, which shall be equal to 85 % of the lower of (i) the Fair Market Value per share on the Offering Date or (ii) the Fair Market Value per share on the Purchase Date, using the funds accumulated by means of the Participants’ authorized payroll deductions assuming the maximum rate of 10 % during the applicable Purchase Cycle (but the maximum purchase per each Purchase Cycle is US\$ 12,500 per person). The exact purchase price is unknown until the Purchase Date.

(i) Accordingly, if the stock price of the Company’s Common Shares declines, the purchase price of the relevant stock purchase rights declines as well, and thus the “Number of Shares subject to Purchase Rights” will increase. However, the amount of the contributions is already fixed and will not change depending on the stock price.

(ii) The “Number of Shares subject to Stock Purchase Rights” is calculated by dividing the amount of contributions during the applicable Purchase Cycle, by the purchase price which shall be equal to 85 % of the lower of (i) the Fair Market Value per share on the Offering Date or (ii) the Fair Market Value per share on the Purchase Date. Provided, however, as described above, the “Aggregate Amount of Payment upon Exercise of Stock Purchase Rights” will not change depending on the stock price.

(iii) The purpose of the relevant stock purchase rights is to provide an opportunity for eligible non-U.S. Employees of participating Subsidiaries to purchase Common Shares of Abbott Laboratories and thereby to have the opportunity to share in its growth. The participation in the Plan is voluntary, and the “Aggregate Amount of Payment upon Exercise of Stock Purchase Rights” will be determined by the funds accumulated by means of the Participants’ authorized payroll deductions at the maximum rate of 10 % (provided the maximum purchase per each Purchase Cycle is US\$ 12,500 per person). Accordingly, the minimum amount for such Aggregate Amount of Payment is not determined.

In addition, the total number of shares which may be issued under the Plan, as amended and restated effective August 1, 2017, in the aggregate shall not exceed 15,000,000 shares.

(iv) The shares subject to the stock purchase rights of each Participant shall be automatically purchased on behalf of each Participant on each Purchase Date (after conversion into U.S. Dollars, if necessary).

However, the Board may terminate or suspend the Plan at any time in its sole discretion.

Further, in the following cases, the stock purchase rights shall be terminated and thus such stock purchase rights may not be exercised.

- A Participant terminates his/her outstanding stock purchase rights under the Plan during the Purchase Cycle.
- A Participant ceases to remain an Employee while his/her stock purchase rights remain outstanding.

If after the grant of purchase rights, but prior to the purchase of Common Shares with respect to a particular Purchase Cycle, there is any increase or decrease in the number of outstanding Common Shares because of a stock split, stock dividend, combination or recapitalization, the Administrator in its sole discretion shall make any such substitution or adjustment, if any, as it deems appropriate, with respect to: (a) the maximum number of Common Shares; (b) the purchase price per Common Share; and (c) any other limitations provided under the Plan.

(2) **Description of Stock Purchase Rights, etc.:**

(a) **Estimated Number of Stock Purchase Rights Granted:** 7,172,673

(Estimated number. The number of stock purchase rights issued is equivalent to the number of the Company's Common Shares subject to the stock purchase rights.)

(note) As of the filing date of this Report, the amount of contributions and the purchase price applicable to the six-month Purchase Cycle (February 3, 2025 through July 31, 2025) has not yet been determined, and therefore, assuming that all eligible Employees participate in the Plan and contribute at the maximum amount of US \$12,500, the estimated maximum amount of contributions during such Purchase Cycle shall be US \$783,112,500 (JPY 121,938,447,375). The "Number of Stock Purchase Rights Issued" shall be calculated by dividing the above estimated maximum amount of contributions by 85% (US 109.18 (JPY 17,000)) of the closing price of the Company's Common Shares as reported on the New York Stock Exchange ("NYSE") on February 3, 2025 (US \$128.45 (JPY 20,001)).

(b) **Issue Price (per Stock Purchase Right):** US \$0 (JPY 0).

(c) **Total Issue Price:** US \$0 (JPY 0).

(d) **Type, Description and Number of Shares subject to Stock Purchase Rights:**

1. **Type of Shares to be used for Stock Purchase Rights:**

Registered form, no par value Common Shares of Abbott Laboratories

(note) Common Shares issued hereunder will be authorized but unissued shares, treasury shares, shares purchased on the open market, or a combination of each.

(note) In the event the Company effects one or more reorganizations, recapitalizations, spinoffs, split-ups, rights offerings or reductions of its outstanding Common Shares, or if there is any increase or decrease in the number of outstanding Common Shares because of a stock split, stock dividend, combination or recapitalization, the Administrator in its sole discretion may make any such substitution or adjustment, if any, as it deems appropriate, with respect to: (a) the number and kind of shares (b) the purchase price per Common Share covered by each outstanding purchase right, and (c) any other limitations provided under the Plan.

2. **Description of Shares:**

i. Dividend Rights. Subject to any preferential dividend rights applicable to the preferred shares, the holders of the Common Shares shall be entitled to dividends if, when and as the same shall be declared by the Board of Directors out of funds of the Company legally available.

ii. Liquidation Rights. In the event of any voluntary or involuntary dissolution, liquidation and winding up of the Company, and provided that all debts of the Company have been paid, the remaining assets will be distributed among the shareholders according to their respective interests. Before any distribution of the assets of the Company shall be made to or set apart for the holders of the Common Shares or of any other class of shares of the Company ranking junior to the preferred shares with respect to payment of dividends or upon dissolution, liquidation and winding up of the Company, the holders of the shares of each series of the preferred shares then outstanding shall be entitled to receive payment of such amount as shall be stated and expressed in the resolution or resolutions adopted by the Board of Directors providing for the issue of such series. Upon receipt of such payment, such holders shall be entitled to no further payment.

iii. Redemption. The Common Shares are not redeemable.

iv. Voting Rights. The holders of Common Shares shall be entitled to vote as provided by law.

3. Number of Shares to be used for Stock Purchase Rights:

The number of shares to be issued upon exercise of outstanding stock purchase rights will be the number of whole shares obtained by dividing the amount collected from the Participant through payroll deductions during each Purchase Cycle by the purchase price in effect for that Purchase Cycle.

7,172,673 shares in total, if all of the stock purchase rights are exercised (estimated number).

(note) In the event the Company effects one or more reorganizations, recapitalizations, spinoffs, split-ups, rights offerings or reductions of its outstanding Common Shares, or if there is any increase or decrease in the number of outstanding Common Shares because of a stock split, stock dividend, combination or recapitalization, the Administrator in its sole discretion may make any such substitution or adjustment, if any, as it deems appropriate, with respect to: (a) the number and kind of shares (b) the purchase price per Common Share covered by each outstanding purchase right, and (c) any other limitations provided under the Plan.

(note) On the exercise date of the stock purchase rights using the funds accumulated by means of the Participants' authorized payroll deductions during the applicable Purchase Cycle, the Participants may purchase the Company's Common Shares at the purchase price, which shall be equal to 85% of the lower of (i) the Fair Market Value per share on the Offering Date and (ii) the Fair Market Value per share on the Purchase Date. Accordingly, as of the filing day of this Report, the "Number of Shares subject to Stock Purchase Rights" has not yet been determined. Therefore, for convenience, the above "Number of Shares subject to Stock Purchase Rights" is calculated by dividing the estimated maximum amount of contributions during the applicable Purchase Cycle (assuming that all Participants participate in the Plan and contribute the maximum amount of US \$12,500 per each Purchase Cycle) (i.e., US \$783,112,500 (JPY 121,938,447,375) by 85% (US \$ 109.18 (JPY 17,000)) of the closing price of the Company's Common Shares as reported on the NYSE on February 3, 2025 (US \$ 128.45 (JPY 20,001)). (See above note under (2)(a)).

(e) Amount of Payment upon Exercise of Stock Purchase Rights:

US \$ 109.18 (JPY 17,000) per one purchase right.

Total Amount of Payment upon Exercise of Stock Purchase Rights:
US \$783,112,500 (JPY 121,938,447,375)

(note) In the event the Company effects one or more reorganizations, recapitalizations, spinoffs, split-ups, rights offerings or reductions of its outstanding Common Shares, the Administrator in its sole discretion may make any such substitution or adjustment, if any, as it deems appropriate, with respect to: (a) the number and kind of shares, (b) the purchase price per Common Share covered by each outstanding purchase right, and (c) any other limitations provided under this Plan.

(note) As stated above, since the “Amount of Payment upon Exercise of Stock Purchase Rights” has not yet been determined (See above Note 3), 85% (US \$ 109.18 (JPY 17,000)) of the closing price of the Company’s Common Shares as reported on the NYSE on February 3, 2025 (US \$ 128.45 (JPY 20,001)) is inserted for convenience. The actual purchase price shall be equal to 85% of the lower of (i) the Fair Market Value per share on the Offering Date and (ii) the Fair Market Value per share on the Purchase Date. For this offering, the Offering Date shall be February 3, 2025 and the Purchase Date shall be July 31, 2025. (See above note under (2)(d)-3).

(note) As stated above, since the amount of the contributions has not yet been determined, the total “Amount of Payment upon Exercise of Stock Purchase Rights” shall be determined, for convenience, based on the estimate of the maximum contributions by the Participants during the Purchase Cycle (See above note under (2)(d)-3).

(f) Exercise Period of Stock Purchase Rights:

July 31, 2025

(note) The stock purchase rights shall be automatically exercised on this day.

(g) Terms and Conditions of Stock Purchase Rights:

The terms and conditions of the stock purchase rights are set forth in the Plan. Such terms include that:

1. Notwithstanding any other provision of the Plan to the contrary, no Participant may contribute more than the equivalent in local currency of US\$ 12,500 during each Purchase Cycle towards the purchase of Common Shares under the Plan.
2. Upon the Participant’s discontinuation of participation during a Purchase Cycle, the amount credited to the Participant’s account shall be refunded as soon as administratively practicable without interest (unless otherwise required by local law). Such Participant shall be ineligible to participate in the Plan until he re-enrolls in the Plan for a subsequent Purchase Cycle in accordance with the enrollment procedures set forth in Section 4.1 of the Plan. See further terms and conditions set forth in Section 4.3 of the Plan.
3. If a Participant terminates employment with his Employer for any reason (including death, disability or retirement) prior to the expiration of a Purchase Cycle, the Participant’s participation in the Plan shall immediately terminate, and the amount credited to the Participant’s account shall be refunded to the Participant or the Participant’s estate without interest (unless otherwise required by local law) as soon as administratively practicable. Each Employer in its discretion shall determine whether its Employees have terminated employment for purposes of the Plan, and such determinations shall be final and binding on all parties. Each Employer also may establish rules regarding when a leave of absence or other changes of employment status will be considered to be a termination of employment with respect to its Employees for purposes of the Plan.
4. In the event of a proposed sale of all or substantially all of the assets of the Company, or the merger or consolidation of the Company with or into another entity, then in the sole discretion of the Administrator: (a) each purchase right shall be assumed, or an equivalent purchase right shall be substituted, by the successor corporation or parent or subsidiary of such successor corporation; or (b) a new Purchase Date shall be established by the Administrator on or before the date of consummation of such merger, consolidation or sale, and all outstanding purchase rights shall be automatically exercised on such new date. See further terms and conditions set forth in Section 9.2 of the Plan.

5. The Administrator shall have the power, authority and responsibility for the day-to-day administration of the Plan, the power, authority and responsibility specifically provided in this Plan, and any additional duties and responsibilities approved by the Board. See further terms and conditions set forth in Sections 12 and 13 of the Plan.

(h) Amount to be Transferred into Capital

To be determined separately by the Compensation Committee.

The Issue Price of Shares if Issued upon Exercise of Stock Purchase Rights:

US \$109.18 (JPY 17,000) per share

(i) Matters Relating to Transfer of Stock Purchase Rights:

Purchase rights granted to Participants may not be voluntarily or involuntarily assigned, transferred, pledged, or otherwise disposed of in any way, and are exercisable during the Participant's lifetime only by the Participant. Any attempted assignment, transfer, pledge, or other disposition of a purchase right hereunder shall be null and void and without effect. If a Participant in any manner attempts to transfer, assign or otherwise encumber his or her rights or interest under the Plan, such act shall be treated as an election by the Participant to discontinue participation in the Plan pursuant to Section 4.3 of the Plan.

(3) Method of Issuance of Stock Purchase Rights:

The stock purchase rights are to be offered to 62,649 eligible Employees under the Plan who are employed by the Company's participating Subsidiaries (outside Japan).

(4) Name of Underwriter or Person/Agent Making Secondary Offering:

Not applicable.

(5) Areas Where Offering or Secondary Offering Is Made (Outside Japan):

Australia
Austria
Bahrain
Belgium
Brazil
Canada
Chile
China
Colombia
Costa Rica
Croatia
Czech Republic
Denmark
Dominican Republic
Ecuador
Egypt
El Salvador
Finland
France
Germany
Greece
Guatemala
Honduras
Hong Kong
India
Ireland
Israel
Italy

Jamaica
Korea
Kuwait
Latvia
Lebanon
Malaysia
Mexico
Netherlands
New Zealand
Nicaragua
Norway
Oman
Pakistan
Panama
Paraguay
Peru
Philippines
Poland
Portugal
Qatar
Romania
Saudi Arabia
Singapore
Slovakia
Slovenia
Spain
Sweden
Switzerland
Taiwan
Thailand
Trinidad
Türkiye
United Arab Emirates
Uruguay

(6) **Use of Proceeds from the New Issuance of Shares:**

Amount of Proceeds:

US \$783,112,500 (JPY 121,938,447,375)

(note) The amount of proceeds is the sum of the total issue price of the stock purchase rights and the amount of payment upon exercise of the stock purchase rights US \$783,112,500 (JPY 121,938,447,375), net of US \$0 (JPY 0) which is the approximate amount of various related expenses for the new issuance of shares.

Use of Proceeds: The net proceeds realized from the exercise of stock purchase rights (US \$783,112,500 (JPY 121,938,447,375)) will be used as general working capital of the Company, including for capital expenditure and payment of operational costs, but details of specific items, the breakdown of the amount, and the timing of payment has not been determined and will be determined according to the Company's business needs.

(7) **Date of Issuance:**

February 3, 2025.

(8) **Name of Securities Market to List on in Case of Listing the Securities:**

Not applicable.

(9) **Matters Relating to Moving Strike Price Stock Options (MSPSO):**

(i) Reason for the Decision to Use MSPSO as a Method of Funding

The Plan is intended to provide an opportunity for eligible non-U.S. Employees of participating Subsidiaries to purchase Common Shares of Abbott Laboratories through periodic payroll deductions and thereby to have the opportunity to share in its growth. As the maximum number of Common Shares that may be issued pursuant to the Plan is limited and the Plan imposes certain limitations upon a participant's right to acquire Abbott common shares, including that no participant may contribute more than the equivalent in local currency of \$12,500 during any purchase cycle towards the purchase of Abbott common shares, the dilutive effect that the Plan has on the Company's existing shareholders is limited. Furthermore, the Plan, including the maximum number of shares which may be issued under the Plan, was approved at a shareholder's meeting of the Company.

(ii) Content of Agreement to be Made Between the Offerees and the Company Concerning the Exercise of MSPSO

The terms and conditions are prescribed in the Plan and the enrollment form prescribed by the Board of Directors or the Compensation Committee or the relevant delegate.

(iii) Content of Agreement to be Made Between the Offerees and the Company Concerning the Trade of the Company's Common Stock

Not applicable.

(iv) Content of Agreement to be Made Between the Offerees and the Company's Special Interested Parties, among Others, Concerning Stock Lending, if Any

Not applicable.

(v) Other Matters Essential for Investor Protection

Not applicable.

(10) **Matters to be Noted in Case of Allocation to Third Party:**

Not applicable.

(11) **Amount of Capital and Outstanding Shares of the Company:**

(a) Amount of Capital:

Common Shares: US \$ 25,153 million (JPY 3,916,574 million) as of December 31, 2024.

(b) Number of Outstanding Shares:

Common shares: 1,991,472,630 shares as of December 31, 2024.