

【表紙】

【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6月17日

【会社名】 インターナショナル・ビジネス・マシーンス・コーポレーション
(International Business Machines Corporation)

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兼会社秘書役 ジェーン・エドワーズ
(Jane Edwards, Vice President, Assistant General Counsel and
Corporate Secretary)

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【縦覧に供する場所】 該当なし

(注1) 文脈上他の意味に解すべき場合を除き、本書において、「IBM」、「会社」又は「当社」とは、インターナショナル・ビジネス・マシーンス・コーポレーションを意味する。

(注2) 本書において、「ドル」、「米ドル」、「US\$」又は「\$」は米国の通貨をいい、「円」又は「¥」は日本の通貨をいう。

(注3) 便宜上、本書において円で表示されている金額は、2025年5月30日現在の株式会社三菱UFJ銀行が提示した対顧客電信直物売買相場仲値である1米ドル=143.87円の為替レートで換算された金額である。

(注4) 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。

(Note 1) Unless the context requires otherwise, in this document references to "Company", "IBM", "we", "us" or "our" are to International Business Machines Corporation.

(Note 2) In this document, references to "\$" or "US\$" are to the United States dollar, and references to "¥" or "JPY" are to the Japanese yen.

(Note 3) For convenience in reading this document, certain US dollar amounts have been translated into Japanese yen at the mean of the telegraphic transfer spot selling and buying rates vis-à-vis customers as at May 30, 2025 as quoted by MUFG Bank, Ltd. in Tokyo (US\$1 =JPY 143.87).

(Note 4) Some of the figures in this document are rounded and, therefore, the total of such figures and the figures indicated in the column for total do not necessarily match with each other.

1【提出理由】

当社は、当社の本邦における子会社の従業員及び本邦以外の地域の子会社の従業員に対する、IBM従業員株式購入制度に従って付与される当社の普通株式を購入する権利である当社の新株予約権証券の募集（以下「本募集」という。）について、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1項及び第2項第1号及び第2号の2の規定に基づき、以下のとおり本書を提出する。

本募集は、2014年2月25日付けの当社取締役会による決議に従って行われるものである。

2【報告内容】

I. REASON FOR FILING OF THIS EXTRAORDINARY REPORT

This document is being filed by the Company in respect of the offering of stock acquisition rights relating to the acquisition of Common stock of the Company issued by the Company pursuant to the IBM Employee Stock Purchase Plan to employees of the Company's subsidiaries located in Japan and Outside Japan (the "Offering") pursuant to Article 24-5, Paragraph 4 of the Financial Instruments and Exchange Act and Article 19, Paragraph 1 and Paragraph 2, Item 1 and Item 2-2 of the Ordinance of the Cabinet Office Concerning Disclosure of Corporate Information, Etc.

This Offering is made pursuant to the resolution of the Board on February 25, 2014.

II. MATTERS TO BE REPORTED

(I) Report under Article 19, Paragraph 2, Sub-paragraph 2-2 of the Cabinet Office Ordinance on the Disclosure of Corporate Affairs, etc.

(1) Name of Securities to be Issued:

Stock acquisition rights

The securities constitute purchase rights with amendments of the exercise price.

(2) Number of Securities to be Issued:

Up to 439,323 Purchase Rights in total⁽¹⁾

(3) Issue Price per Securities:

\$0 (JPY 0)

(4) Aggregate Issue Price:

(i) Aggregate Issue Price of the Purchase Rights:

\$0 (JPY 0)

(ii) Aggregate Amount of Payment upon Exercise of the Purchase Rights:

\$96,572,142 (approximately JPY 13,893,834,113) in total⁽²⁾

(5) Type and Content of Underlying Shares of the Purchase Rights:

Common Stock, \$0.20 par value

Each shareholder of Common Stock shall be entitled to one vote per share of Common Stock held on the register of shareholders on all matters requiring resolution by the shareholders of such class.

(6) Number of Underlying Shares of the Purchase Rights:

Up to 439,323 shares, in case that all the Purchase Rights are exercised⁽¹⁾.

(7) Amount of Payment upon Exercise of the Purchase Rights:

\$219.82 (approximately JPY 31,625.5) per share⁽³⁾

(8) Period during which Purchase Rights may be exercised ("Offering Period"):

From: July 1, 2025
 To: December 31, 2025

(9) Conditions for Exercise of the Purchase Rights:

The maximum number of the Purchase Rights that may be exercised by each holder of the Stock Acquisition Rights shall be (i) 1,000 in total during the Offering Period of the Offering and (ii) \$25,000 per calendar year divided by the average price of the highest price and lowest price the Common Stock on the New York Stock Exchange (the "Average Market Value") on the first day of the Offering Period.

(10) Amount per Share to be Accounted as Paid-in Capital upon Exercise of the Purchase Rights:

\$0.2 (approximately JPY 28.77) per share

(11) Transferability of the Purchase Rights:

The Purchase Rights cannot be transferred except by will or under the inheritance law.

(12) Number and Breakdown of Offerees:

Employees of the Company's subsidiaries*..... 15,532

*IBM Japan, Ltd., IBM Japan Systems Engineering Co., Ltd., IBM Japan Digital Services Company, IBM Japan Staff Operations Co., Ltd., IBM Japan Credit LLC, or IBM Japan Sports Co., Ltd.

(13) Relationship between the Employers of the Offerees and the Company:

IBM Japan, Ltd. A subsidiary of the Company
 IBM Japan Systems Engineering Co., Ltd..... A subsidiary of the Company
 IBM Japan Digital Services Company..... A subsidiary of the Company
 IBM Japan Staff Operations Co., Ltd..... A subsidiary of the Company
 IBM Japan Credit LLC A subsidiary of the Company
 IBM Japan Sports Co., Ltd..... A subsidiary of the Company

(14) Details of the Agreement between the Offerees and the Company:

The Purchase Rights are exercised pursuant to the Plan and there are no other special agreements applicable.

(Note 1) The number of Common Stock to be issued upon exercise of Purchase Rights is calculated on the assumption that all the Eligible Employees in Japan as of the date hereof participate in the Plan, accumulate their payroll deductions to the maximum extent permitted during Offering Period under the Plan and use all the accumulated funds to purchase the Common Stock, and that the Common Stock will be issued at \$219.82 (approximately JPY 31,625.5) per share. This per share price is an estimate equal to 85% of the Average Market Value on every pay date. The actual number of Common Stock to

be issued upon exercise of Purchase Rights will be determined based on the Average Market Value on every pay date.

The Eligible Employee must be an employee of IBM Japan, Ltd., IBM Japan Systems Engineering Co., Ltd., IBM Japan Digital Services Company, IBM Japan Staff Operations Co., Ltd., IBM Japan Credit LLC, or IBM Japan Sports Co., Ltd. on the first day of the Period of Subscription and the Offering Period to be eligible to participate in the Plan.

- (Note 2) The aggregate issue price is an estimate on the assumption that all the Eligible Employees in Japan as of the date hereof participate in the Plan, accumulate their payroll deductions to the maximum extent permitted under the Plan and use such funds to purchase the Common Stock, and that the Common Stock will be issued at \$219.82 (approximately JPY 31,625.5) per share, being 85% of the Average Market Value on May 30, 2025 (\$258.61 (approximately JPY 37,206.22)).
- (Note 3) The amount to be paid upon exercise of the Purchase Rights is the estimated amount based on the assumption that the Common Stock will be issued at \$219.82 (approximately JPY 31,625.5) per share, being 85% of the Average Market Value of the Common Stock on May 30, 2025. The actual amount to be paid upon exercise of the Purchase Rights will be 85% of the Average Market Value on every pay date.

(II) Report under Article 19, Paragraph 2, Sub-paragraph 1 of the Cabinet Office Ordinance on the Disclosure of Corporate Affairs, etc.

(1) Type and Name of Securities to be Issued:

Stock Acquisition Rights

The Securities are Purchase Rights with Amendments of the Exercise Price.

(2) Number of Securities to be Issued:

1,175,900 purchase rights in total at the maximum⁽¹⁾

(3) Issue Price per Securities:

\$0 (JPY 0)

(4) Aggregate Issue Price:

(i) Aggregate Issue Price of the Purchase Rights:

\$0 (JPY 0)

(ii) Aggregate Amount of Payment upon Exercise of the Purchase Rights:

\$304,628,654 in total (JPY 43,826,924,451)⁽²⁾

(5) Type and Content of Underlying Shares of the Purchase Rights:

Common Stock (\$0.20 par value)

Each shareholder of Common Stock shall be entitled to one vote per share of Common Stock held on the register of shareholders on all matters requiring resolution by the shareholders of such class.

(6) Number of Underlying Shares of the Purchase Rights:

Up to 1,385,809 shares, in case that all the Purchase Rights are exercised.

(7) Amount of Payment upon Exercise of the Purchase Rights:

\$219.82 (approximately JPY 31,625.5) per share⁽³⁾

(8) Period during which Purchase Rights may be exercised:

From: July 1, 2025
To: December 31, 2025⁽⁴⁾

(9) Conditions for Exercise of the Purchase Rights:

The maximum number of the Purchase Rights that may be exercised by each holder of the Stock Acquisition Rights shall be (i) 1,000 in total during the Offering Period of the Offering and (ii) \$25,000 per calendar year divided by the Average Market Value on the first day of the Offering Period.

(10) Amount per Share to be Accounted as Paid-in Capital upon Exercise of the Purchase Rights:

\$0.2 (approximately JPY 28.77) per share

(11) Transferability of the Purchase Rights:

The Purchase Rights cannot be transferred except by will or under the inheritance law.

(12) Method to Issue:

By way of allotment to Eligible Employees of Outside Japan participating in the Plan.

(13) Name of Underwriter:

Not applicable.

(14) Regions where the Offering will be Made:

Countries in North America, Countries in Latin America, Asia, Oceania, Middle East, and Europe (excluding Japan)

(15) Aggregate Proceeds of the Issuance of the Common Stock and Details, Amount, and Scheduled Time of Spending for Each Use:

(i) Amount of Proceeds of the Issuance of the Common Stock:

Total Amount of Subscription Payment: \$304,628,654 (approximately JPY 43,826,924,451) in total
(2)

Estimated Amount of Issue Expenses: \$0 (JPY 0) in total

Net Proceeds: \$304,628,654 (approximately JPY 43,826,924,451) in total (2)

(ii) Use of Proceeds:

The Offering is to be made for the purpose of encouraging employees of the Company and its subsidiaries to purchase and own the stock of the Company. Consequently, the Offering is not intended to raise funds.

Furthermore, the estimated net proceeds \$304,628,654 (approximately JPY 43,826,924,451) above are expected to be used for any working purpose.

(16) Date of Issue:

July 1, 2025

(17) Name of Financial Instruments Exchange where Securities are to be Listed on Financial Instruments Exchange:

Not applicable.

(18) Characteristics and Matters of Purchase Rights with Amendments of the Exercise Price:

(i) Characteristics of Purchase Rights with Amendments of the Exercise Price:

The number of Common Stock to be issued upon exercise of Purchase Rights in the Offering Period will increase if the actual exercise price of the Purchase Rights, which shall be determined as set forth below, becomes lower. The net proceeds from the Offering will not decrease if the actual exercise price of the Purchase Rights becomes lower.

Eligible Employees of Outside Japan can elect to have a specified percentage of their compensation (1% to 10%) they receive during each Offering Period withheld from their pay during each pay period.

The maximum limit of the number of shares of Common Stock that may be issued under the Plan shall be 25,000,000 shares.

There is no lower limit of the Purchase Price or the net proceeds from the Offering, because the main purpose of this Plan is not to raise funds for the Company but to encourage employees of the Company and its subsidiaries to purchase and own the stock of the Company. Not all of the Purchase Rights will necessarily be exercised.

The Company does not have the Purchase Rights.

(ii) The reason for the Company's raising funds by issuing Purchase Rights with Amendments of the Exercise Price:

To encourage employees of the Company and its subsidiaries to purchase and own the stock of the Company.

(iii) Derivatives trading in Article 19, Paragraph 9 of the Ordinance of the Cabinet Office Concerning Disclosure of Corporate Information, Etc.:

Not applicable.

(iv) Agreement to be made between the Company and the persons who are to be allotted the Purchase Rights in connection with exercising the Purchase Rights (including money or other property which is paid in order to limit the persons' exercising the Purchase Rights):

The Purchase Rights are exercised pursuant to the Plan and there are no other special agreements applicable.

(v) Agreement to be made between the Company and the persons who are to be allotted the Purchase Rights in connection with selling and buying the Company's stocks (including short selling as set forth in Article 26-2-2, Paragraph 1 of the Order for Enforcement of the Financial Instruments and Exchange Act):

Not applicable.

(vi) Agreement to be made between the Company's stake holders or any other interested parties and the persons who are to be allotted the Purchase Rights in connection with borrowing and lending of the Company's stocks:

Not applicable.

(vii) Other matters for protection of investors:

Not applicable.

(19) Amount of Capital and Issued Shares of the Company

(i) Amount of Capital:

\$61,913,000,000 (approximately JPY 8,907,423,310,000) (as of March 31, 2025)

(ii) Total Number of Issued Shares

Common Stock

929,396,575 shares (as of March 31, 2025)

- (Note 1) The maximum number of the Purchase Rights or the maximum number of the shares of the Common Stock to be issued upon exercise of the Purchase Rights is calculated on the assumption that all the Eligible Employees of Outside Japan as of the date hereof participate in the Plan, accumulate their payroll deductions to the maximum extent permitted in "(8) Offering Period of Stock Acquisition Rights" under the Plan and use all the funds to purchase the Common Stock, and that the Common Stock will be issued at \$219.82(approximately JPY 31,625.5) per share. This issue price per share is an estimate calculated based on 85% of the Average Market Value per pay date. The actual number of purchase options or the number of ordinary shares to be issued upon exercise of purchase options is determined based on the Average Market Value per pay date.
- (Note 2) The total amount to be paid upon exercise of the Purchase Rights or the total amount of subscription payment of the Purchase Rights is an estimate calculated on the assumption that all the Eligible Employees of Outside Japan as of the date hereof participate in the Plan, accumulate their payroll deductions to the maximum extent permitted in "(8) Offering Period of Stock Acquisition Rights" under the Plan and use all the funds to purchase the Common Stock.
- (Note 3) The amount to be paid upon exercise of the Purchase Rights or the amount of subscription payment of the Common Stock to be issued upon exercise of the Purchase Rights is the estimated amount calculated based on the assumption that the Common Stock will be issued at \$219.82 (approximately JPY 31,625.5) per share, being 85% of the Average Market Value of the Common Stock on May 30, 2025. The actual amount to be paid upon exercise of the Purchase Rights or the amount of subscription payment of the Common Stock to be issued upon exercise of the Purchase Rights will be 85% of the Average Market Value on the first business day of each Offering Period or the Average Market Value on the last business day of each pay period.
- (Note 4) The amount of payroll deductions elected by the Eligible Employees of Outside Japan during the registration period will be accumulated to purchase the Common Stock for each month during the Offering Period of the Stock Acquisition Rights and used to purchase the Common Stock. On the purchase date at the end of each month during the Offering Period, the payroll deductions accumulated shall be used to exercise the Purchase Rights.