【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】	令和8年10月22日
【会社名】	エドワーズ・ライフサイエンス・コーポレーション (EDWARDS LIFESCIENCES CORPORATION)
【代表者の役職氏名】	最高経営責任者兼取締役　ベルナルド・J・ゾビギアン (Bernard J. Zovighian, Director and Chief Executive Officer)
【本店の所在の場所】	アメリカ合衆国 92614 カリフォルニア州 アーバイン ワン・エドワーズ・ウェイ (One Edwards Way, Irvine, California 92614 USA)
【代理人の氏名又は名称】	弁護士　　森　下　国　彦
【代理人の住所又は所在地】	東京都千代田区大手町一丁目１番１号 大手町パークビルディング アンダーソン・毛利・友常法律事務所外国法共同事業
【電話番号】	03(6775)1000
【事務連絡者氏名】	弁護士　　乙　黒　亮　祐 同　　河　　卿　琇
【連絡場所】	東京都千代田区大手町一丁目１番１号 大手町パークビルディング アンダーソン・毛利・友常法律事務所外国法共同事業
【電話番号】	03(6775)1000
【縦覧に供する場所】	該当なし

(注記)

1. 本書において、文脈上格別に要求される場合を除き、「当社」または「エドワーズ」とは「エドワーズ・ライフサイエンス・コーポレーション」を指す。
2. 本書において、別段の定めがある場合を除き、「ドル」または記号「$」は、米ドルを指す。本書において、日本円（「\」）への換算は、2026年10月5日現在の株式会社三菱UFJ銀行における対顧客電信直売相場の仲値1ドル＝157.79円の換算率で計算されている。
3. 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。

(Notes):

1. In this document, the term "Company" or "Edwards" refers to Edwards Lifesciences Corporation unless the context requires otherwise.

2. The term “dollars” or symbol “$” in this document, unless otherwise noted, refers to United States Dollars. In this document, conversion into Japanese Yen ("\") has been performed at the exchange rate of $1.00 = \ 157.79 (from the mean of the Telegraphic Transfer Buying and Selling Exchange Rates vis-à-vis customers in MUFG Bank, Ltd. on October 5, 2026.

3. Where figures in tables in this document have been rounded, the totals may not necessarily equate with the sum of the figures.

１【提出理由】

当社が発行者である有価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項および第15項ならびに企業内容等の開示に関する内閣府令第19条第1項および第2項第1号の規定に基づき本外国会社臨時報告書を提出するものである。

２【報告内容】

(1)　The primary public offering of Stock Options.

This primary public offering is regarding the grant of the Stock Options which was made to eligible employees, contractors or directors determined pursuant to the Edwards Lifesciences Corporation Long-Term Stock Incentive Compensation Program (the "Employee Program") and the 2020 Nonemployee Directors Stock Incentive Program (the "Directors Program"), during the period from January 1, 2025 to December 31, 2025.

The Employee Program was initially adopted by the Board of Directors of the Company on March 10, 2000. It was then amended and restated by the Board of Directors of the Company from time to time and most recently on February 22, 2024.

The Directors Program was initially adopted by the Board of Directors of the Company on February 20, 2020. It was then amended and restated by the Board of Directors of the Company from time to time and most recently on November 18, 2021.

The amount of the paid-in-capital of the Company as of December 31, 2025 was $2,768.4 million (Approx. \436,826 million) and the aggregate number of issued shares of the Company was 659 million.

Primary public offering of the Stock Options

(i)　Number of the Stock Options Issued

1,793,535

(ii) Offering Price

$0

(iii) Aggregate Amount of Offering Price

(Aggregate amount of issue price of the Stock Options)

$0

(Sum of the Aggregate amount of issue price of the Stock Options and the aggregate Amount of the money to be paid upon exercise of the Stock Options)

Approx. $134,568,322 (Approx. \21,233,535,528)

(iv) Type and Number of Shares to be Transferred upon the Exercise of the Stock Option

(Type of Shares to be Transferred upon the Exercise of the Stock Option)

Shares of the Company's common stock, $1.00 par value in registered form

(Number of Shares to be Transferred upon the Exercise of the Stock Option)

1,793,535 Shares

(v) Amount of the Payment (per Share) upon Exercise of the Stock Options

$75.03 (Approx. \11,839)
This price is a weighted average.

(vi) Exercise Period of the Stock Options

The exercise periods are specified on the date of grant. Generally, the first of such exercise periods commences approximately one year after the date of the grant, and the last exercise period ends approximately seven years after the date of the grant.

(See "Conditions for Exercise of the Stock Options" below)

(vii) Conditions for Exercise of the Stock Options

1) Employee Program

(a) Stock Options will become exercisable in a series of installments over the vesting period. Generally, Stock Options will vest in four equal annual installments upon the option holder's continued employment or service over the applicable four-year period, and will remain outstanding for seven years measured from the grant date, unless terminated sooner upon the option holder's termination of employment (see Remark (c)). The actual exercise schedule will be determined by the committee on the date of grant.

In addition, in the event of a change in control (as defined in the Program), outstanding Stock Options will immediately become vested and exercisable for 100% of the shares under the Stock Options, unless the Stock Options are performance-based. The Company has never granted performance-based Stock Options.

(b) Option holders may exercise their Stock Options at any time that the Stock Options are exercisable, provided they do so before the Stock Options terminate.
To exercise a Stock Option, the option holder must provide the Company with notice of the exercise in a form satisfactory to the Company and which indicates the number of shares to be acquired under the Stock Option. The notice must be accompanied with payment of the exercise price for the acquired shares and all applicable withholding taxes or a cashless exercise notice in a form satisfactory to the Company.

(c) Stock Options generally will have a seven-year term, but may terminate sooner upon certain conditions. For example, if the option holder's service or employment terminates, then the option holder will have a limited period of time to exercise the Stock Option before it terminates. The applicable Stock Option agreement will set forth the period during which the option holder may exercise the Stock Option after the termination of the employment or service.

2) Directors Program

(a) Options granted under Directors Program shall be exercisable at such times and be subject to such restrictions and conditions as the Committee shall in each instance approve, which need not be the same for each grant or for each participant.

(b) Options granted under Directors Program shall be exercisable by the delivery of a written notice of exercise (or such other form of notice as the Company may specify) to the Company, setting forth the number of Shares with respect to which the option is to be exercised, accompanied by full payment for the Shares (or a satisfactory "cashless exercise" notice).

The option price upon exercise of any option shall be payable to the Company in full either: (a) in cash or its equivalent; (b) by tendering previously acquired Shares (by either actual delivery or attestation) having an aggregate fair market value at the same time of exercise equal to the total option price (provided that the Shares which are tendered must have been held by the Participant for at least six 6 months, or such shorter or longer period, if any, as is necessary to avoid variable accounting treatment); (c) by a cashless exercise as permitted under Federal Reserve Board's Regulation T, subject to applicable securities law restrictions and such procedures and limitations as the Company may specify from time to time; (d) by any other means which the board determines to be consistent with the program's purpose and applicable law; or (e) by a combination of two or more of (a) through (d).

Subject to any governing rules or regulations, including cashless exercise procedures, as soon as practicable after receipt of a notification of exercise and full payment (or a satisfactory "cashless exercise" notice), the company shall cause to be issued and delivered to the participant, in

certificate from or otherwise, evidence of the shares purchased under the Option(s).

(viii) Amount (per Share) Capitalized on share capital if the Shares are Issued upon the Exercise of the Stock Option

$75.03 (Approx. \11,839)
This price is a weighted average.

(ix) Conditions of Transfer of the Stock Options

1) Employee Program

Stock Options cannot be assigned or transferred, except by the provisions of an Option holder's will or the laws of inheritance following his/her death.

2) Directors Program

Except as otherwise provided in a participant's award agreement, no Option granted under this plan may be sold, transferred, pledged, assigned, or otherwise alienated or hypothecated other than by will or by the laws of descent and distribution.

Further, except as otherwise provided in a Participant's award agreement, all Options granted to a participant under this program shall be exercisable during his or her lifetime only by such Participant.

(x) Method of issuance

Allocation for eligible employees or directors.

(xi) Name of underwriter

Not applicable.

(xii) Area of offering of the Stock Options

1) Employee Program

US, Switzerland and other multiple countries abroad

2) Directors Program

US, Switzerland and other multiple countries abroad

(xiii) Amount of net proceeds from issuance of new Stock Options and Breakdown, Amount and Timing of Use of Proceeds

Amount of net proceeds from issuance of new Stock Options

Aggregate Amount of the Paid in Money (Note)	Rough Estimate of the Expenses on the Issuance	Rough Estimate of the Net Proceeds Deducted
Approx. $134,568,322 (Approx. \21,233,535,528)	Not Applicable	Approx. $134,568,322 (Approx. \21,233,535,528)

(Note) Estimated based on all Stock Options reported under this document being granted with an exercise price of $75.03 (Approx. \11,839), a weighted average price for the Stock Options granted during 2025.

With regard to the matter of the expenses, the issuance is not being delegated to a third party, and there are not specific fees (e.g., underwriting fees) associated therewith. The issuance did generate some internal administration expenses; however, it is difficult to allocate such expenses appropriately.

Breakdown, Amount and Timing of Use of Proceeds

All funds received upon exercise of the Stock Options will be used for general corporate purposes and for any other purposes as determined from time to time. It is difficult for the Company to decide at this stage the specific purposes and the specific amount of money allotted for each purpose, as well as the timing of such use.

(xiv) Date of the issuance of new Stock Options

Generally, regular annual grants for existing employees and directors are made in May each year and grants for new hires and other programs are made from time to time.

(xv) If the relevant securities are to be listed on a stock exchange, the name of the relevant stock exchange

Not applicable.