【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 Purchase Rights

The primary public offering is with regard to the Stock Purchase Rights, with respect to which the shares were actually purchased during the period from January 1st to December 31st in 2025, for (i) eligible employees of the Company or its designated subsidiary for employees who elect to participate in the Edwards Lifesciences Corporation 2001 Employee Stock Purchase Plan For International Employees (the "International Plan"), and (ii) employees who elect to participate in Edwards Lifesciences Corporation 2001 Employee Stock Purchase Plan For United States Employees (the "US Plan").

The International Plan was initially adopted by the Company's Board of Directors on February 8, 2001. The International Plan was then amended and restated by the Company's Board of Directors from time to time and most recently on February 13, 2025.

The US Plan was initially adopted by the Company's Board of Directors on February 8, 2001 and approved by the Company's stockholders at the Company's 2001 Annual Meeting of Stockholders on May 10, 2001. The US Plan was then amended and restated by the Company's Board of Directors from time to time and most recently on February 13, 2025.

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.

The securities issued by the Company are the bonds etc. with stock option having the term to modify the execution price.

(The characteristic of the bond etc. with stock option having the term to modify the execution price)

1) **International Plan**

The Plan allows eligible employees to purchase shares of the Company's common stock at a discount through voluntary payroll deductions.

If an employee elects to participate, the employee must indicate the percentage of his or her base pay that the employee elects to have deducted for the purchase of shares by exercise of the Stock Purchase Rights under the Plan. An employee may elect 1-12% (1-15%, effective January 1, 2021), in whole percentages only, of the employee's base pay to be applied to the purchase of shares under the Plan.

Payroll deductions are accumulated during each calendar quarter and applied to the purchase of shares on each exercise date (hereinafter "Purchase Date" as defined in the Plan). Shares may be purchased only with voluntary payroll deductions.

"Amount of Payment upon Exercise of the Stock Purchase Rights" per share shall be the lesser of 85% of the fair market value of the Company's common stock on the

commencement of the Offering or, 85% of the fair market value of the Company's common stock on each Purchase Date (i.e., Date of Exercise of the Stock Purchase Rights).

For purposes of the Plan, fair market value per share on the Offering Commencement Date is the closing sales price per share on the New York Stock Exchange on the last trading day before the applicable date and for the Purchase Date is the closing sales price per share on the New York Stock Exchange on the Applicable Purchase Date.

The number of Shares to be issued upon Exercise of the Stock Purchase Rights in the Exercise Period of the Options will increase if the actual exercise price of the Stock Purchase Rights, which shall be determined as set forth above, becomes lower.

The number of shares of Common Stock that may be issued under the Plan shall not exceed 12,260,000 shares.

There is no lower limit of the Exercise Price and the Aggregate Issue Price in this Plan, because the main purpose of this Plan is not to raise funds for the Company but to encourage and facilitate stock ownership by employees by providing an opportunity to purchase common stock through voluntary payroll deductions.

The Company does not have the right to purchase the Stock Purchase Rights.

2) **US Plan**

The Plan allows eligible employees to purchase shares of the Company's common stock at a discount through voluntary payroll deductions.

If an employee elects to participate, the employee must indicate the percentage of his or her base pay that the employee elects to have deducted for the purchase of shares by exercise of the Stock Purchase Rights under the Plan. An employee may elect 1-12% (1-15%, effective January 1, 2021), in whole percentages only, of the employee's base pay to be applied to the purchase of shares under the Plan.

Payroll deductions are accumulated during each calendar quarter and applied to the purchase of shares on each exercise date (hereinafter "Purchase Date" as defined in the Plan). Shares may be purchased only with voluntary payroll deductions.

"Amount of Payment upon Exercise of the Stock Purchase Rights" per share shall be the lesser of 85% of the fair market value of the Company's common stock on the commencement of the Offering or, 85% of the fair market value of the Company's common stock on each Purchase Date (i.e., Date of Exercise of the Stock Purchase Rights).

For purposes of the Plan, fair market value per share on the Offering Commencement Date is the closing sales price per share on the New York Stock Exchange on the last trading day before the applicable date and for the Purchase Date is the closing sales price per share on the New York Stock Exchange on the Applicable Purchase Date.

The number of Shares to be issued upon Exercise of the Stock Purchase Rights in the Exercise Period of the Options will increase if the actual exercise price of the Stock Purchase Rights, which shall be determined as set forth above, becomes lower.

The number of shares of Common Stock that may be issued under the Plan shall not exceed 43,800,000shares.

There is no lower limit of the Exercise Price and the Aggregate Issue Price in this Plan, because the main purpose of this Plan is not to raise funds for the Company but to encourage and facilitate stock ownership by employees by providing an opportunity to purchase common stock through voluntary payroll deductions.

The Company does not have the right to purchase the Stock Purchase Rights.

Primary offering of the Stock Purchase Rights

(i) Number of the Stock Purchase Rights Issued

1,269,280

(ii) Offering Price

$0

(iii) Aggregate Amount of Offering Price

(Aggregate amount of issue price of the Stock Purchase Rights)

$0

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

Approx. $78,070,637 (Approx. \12,318,765,812)

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

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

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

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

1,269,280 Shares

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

$61.51 (Approx. \9,706) This price is a weighted average.

(vi) Exercise Period of the Stock Purchase Rights

1) **International Plan**

Shares of the Company were purchased upon exercise of the Stock Purchase Rights on each of the following dates ("Purchase Date"), using the accumulated payroll deductions (contributions) during the preceding three months:

March 31, 2025

June 30, 2025
September 30, 2025
December 31, 2025

(See "Conditions for Exercise of the Stock Purchase Rights" below)

Payroll deductions are accumulated during each calendar quarter and applied to the purchase of shares on each exercise date. The actual exercise schedule (i.e., the Purchase Date) will be determined on the commencement date of the initial offering in accordance with the Plan.

2) **US Plan**

The timing of exercise of the Stock Purchase Rights under the US Plan is the same as that under the International Plan.

(vii) Conditions for Exercise of the Stock Purchase Rights

1) **International Plan**

(a) If the Participant withdraws his or her Subscription with respect to any Offering, the accumulated payroll deductions in the Participant's account at the time the Subscription is withdrawn will be used to purchase shares of Stock at the next Purchase Date for the Offering to which the Subscription related, in accordance with this plan.

(b) If the employment of the eligible employee terminates for any reason, any subscription then in effect will be deemed to have been withdrawn and any payroll deductions credited to his/her account prior to date of termination will be promptly refunded to the participant.

(c) The Plan may be terminated or amended at any time and for any reason by the Board of Directors of the Company.

(d) Upon termination of the Plan, the date of termination shall be considered a Purchase Date and any amounts remaining in the participants' accounts will be applied toward the purchase of the shares. The Board of Directors will have authority to establish administrative procedures regarding the exercise of unpurchased shares or determine that such exercise is not permitted under the Plan.

(e) If, pursuant to a change in control defined in the Plan ("Change in Control"), rights to purchase Stock are not assumed or otherwise continued in full force and effect, then each right to purchase Stock under each Offering in effect at the time of the Change in Control shall automatically be exercised, immediately prior to the effective date of any Change in Control, by applying the payroll deductions of each participant for the Offering in which such Change in Control occurs to the purchase of whole shares of Stock at a purchase price per share equal to eighty-five percent (85%) of the lower of (i) the fair market value per share on the start date of the applicable Offering or (ii) the fair market value per share immediately prior to the effective date of such Change in Control.

(f) A Subscription that is in effect on an Offering End Date will automatically be deemed to be a Subscription for the Offering that commences immediately following such Offering End Date, provided that the Participant is still an Eligible Employee and has not withdrawn the Subscription. Under the foregoing automatic enrollment provisions, payroll deductions or contributions, as applicable, will continue at the level in effect immediately prior to the new Offering Commencement Date, unless changed in advance by the Participant in accordance with Section 5.03.

2) **US Plan**

(a) If the Participant withdraws his or her Subscription with respect to any Offering, the accumulated payroll deductions in the Participant's account at the time the Subscription is withdrawn will be used to purchase shares of Stock at the next Purchase Date for the Offering to which the Subscription related, in accordance with this plan.

(b) upon termination of the Participant's employment for any reason that results in the Participant not qualifying as an Eligible Employee, any Subscription then in effect will be deemed to have been withdrawn and any payroll deductions credited to the Participant's account will be used to purchase Stock on the next Purchase Date for the Offering with respect to which such deductions relate. Notwithstanding the foregoing, if the Participant has a Subscription in effect on the Participant's termination of employment, payroll deductions (at the rate in effect on the termination date) shall continue to be made from Base Pay earned prior to termination of employment, if any, that is paid to the Participant after such termination of employment and before the earlier of (i) the three-month anniversary of such termination of employment, or (ii) the Offering End Date of such Offering. Any such payroll deduction shall be used to purchase Stock on the next Purchase Date for the Offering after the deduction is made.

(c) The Company's Board of Directors shall have complete power and authority to terminate or amend the Plan at any time and for any reason; provided, however, that the Company's Board of Directors shall not, without the approval of the stockholders of the Company in accordance with Section 423 of the Code, (i) increase the maximum number of shares which may be issued under any Offering (except pursuant to Section 10.03); (ii) amend the requirements as to the class of employees eligible to purchase stock under the Plan; or (iii) permit members of the Committee who are not Eligible Employees to purchase stock under the Plan.

(d) Upon termination of the Plan, the date of termination shall be considered a Purchase Date, and any cash remaining in Participant accounts will be applied to the purchase of Stock, unless determined otherwise by the Company's Board of Directors. Upon termination of the Plan, the Company's Board of Directors shall have authority to establish administrative procedures regarding the exercise of outstanding rights to purchase Stock or to determine that such rights shall not be exercised.

(e) If pursuant to a Change in Control rights to purchase Stock are not assumed or otherwise continued in full force and effect, then each right to purchase Stock under each Offering in effect at the time of the Change in Control shall automatically be exercised, immediately prior to the effective date of any Change in Control, by applying the payroll deductions of each Participant for the Offering in which such Change in Control occurs to the purchase of shares of Stock at a purchase price per share equal to eighty-five percent (85%) of the lower of (i) the Fair Market Value per share of Stock on the start date of the applicable Offering or (ii) the Fair Market Value per share of Stock immediately prior to the effective date of such Change in Control.

(f) A Subscription that is in effect on an Offering End Date will automatically be deemed to be a Subscription for the Offering that commences immediately following such Offering End Date, provided that the Participant is still an Eligible Employee and has not withdrawn the Subscription. Under the foregoing automatic enrollment provisions, payroll deductions will continue at the level in effect immediately prior to the new Offering Commencement Date, unless changed in advance by the Participant in accordance with Section 5.03.

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

$61.51 (Approx. \9,706)

(ix) Conditions of Transfer of the Stock Purchase Rights

Stock Purchase Rights cannot be assigned or transferred, except by the provisions of a Purchase Right holder's will or the laws of inheritance following his/her death.

(x) Method of issuance

Allocation for eligible employees.

(xi) Name of underwriter

Not applicable.

(xii) Area of offering of the Stock Purchase Rights

1) **International Plan**

This plan is with regard to non-US countries such as Switzerland and other multiple countries.

2) **US Plan**

This plan is limited to the US.

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

Amount of net proceeds from issuance of new Stock Purchase Rights

Aggregate Amount of the Paid in Money (Note)	Rough Estimate of the Expenses on the Issuance	Rough Estimate of the Net Proceeds Deducted
Approx. $78,070,637 (Approx. \12,318,765,812)	Not Applicable	Approx. $78,070,637 (Approx. \12,318,765,812)

(Note) The above amount is an aggregate of the money to be paid upon exercise of all Stock Purchase Rights reported under this document.

With respect to the matter of expenses, the issuance is not being delegated to a third party and there are no specific fees (e.g., underwriting fees) associated therewith. The issuance did generate certain 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 Purchase Rights 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 Purchase Rights

The Stock Purchase Rights are issued upon subscription.

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

Not applicable.

(xvi) Matters pertaining to the bond etc. with stock option having the term to modify the execution price

1) The reason for the Company's raising funds by issuing Options with Amendments of the Exercise Price

The primary goal of the Company is to increase the number of employee ownership by providing an opportunity to purchase common stock through voluntary payroll deductions. The Company does not specially offer the International Plan and the US Plan to raise the funds, even though it does actually raise the funds by such offering. The issuance of shares under the International Plan and the US Plan results in dilution of the ownership interest of existing shareholders. However, this dilution is limited by the restrictions on the maximum amount of share issuance under the International Plan and the US Plan as described herein.

The Company believes that encouraging stock ownership by employees of Company and its affiliates through the International Plan and the US Plan is an effective method of aligning the interests of employees and Company shareholders in a way that is beneficial to employees, shareholders, and the Company.

2) Derivatives trading under Article 19, Paragraph 9 of the Cabinet Office Ordinance Concerning Disclosure of Information on Companies

Not applicable.

3) Agreement to be made between the Company and the holders of the Options in connection with exercising the Options (including money or other property which is paid in order to limit the persons' exercising the Options)

Not applicable.

4) Agreement to be made between the Company and the holders of the Options in connection with selling and buying Company stock

Not applicable.

5) Agreement to be made between the Company's stake holders or any other interested parties and the holders of the Options in connection with borrowing and lending of Company stock

Not applicable.

6) Other matters for protection of investors

Not applicable.