

## **Executive Compensation and Management Resources Committee Charter**

### **Purpose and Organization**

The purpose of the Executive Compensation and Management Resources Committee (the “Committee”) is to fulfill the responsibilities of the Board of Directors (the “Board”) of International Business Machines Corporation (the “Company”) relating to the compensation of the Company’s executives and to produce an annual report on executive compensation for inclusion in the Company’s proxy statement, in accordance with applicable rules and regulations.

Members of the Committee are appointed by the Board, upon the recommendation of the Directors and Corporate Governance Committee. Members of the Committee serve until their successors are duly elected and qualified, and they may be removed by the Board in its discretion. Members of the Committee are outside directors who are not officers or employees of the Company or its subsidiaries and are not eligible to participate in any of the plans or programs that the Committee administers. In the opinion of the Board, these directors are independent of management and free of any relationships that would interfere with their exercise of independent judgment as members of the Committee. Members of the Committee shall also satisfy the independence standards of the New York Stock Exchange, as promulgated from time to time and qualify as a “non-employee director” under Rule 16b-3 of the Securities Exchange Act of 1934. The Committee meets periodically in executive sessions without members of management or management directors present.

### **Roles and Responsibilities**

1. The Committee is responsible for establishing and articulating the Company’s overall executive compensation philosophy, including the Company’s clawback policies and procedures.
2. The Committee retains responsibility for administering and approving all elements of compensation for corporate officers designated from time to time by the Committee. It also approves, by direct action or through delegation, participation in and all awards, grants, and related actions under the Company’s various equity plans, reviews changes in the Company’s pension plans primarily affecting such officers, and manages the operation and administration of the Supplemental Executive Retention Plan.
3. The Committee has the direct responsibility to review and approve the corporate goals and objectives relevant to CEO compensation, evaluate the CEO’s performance in light of those goals and objectives, and together with the other independent directors determine and approve the CEO’s compensation level based on this evaluation. The Committee reviews its determinations with respect to the CEO’s compensation level with the independent members of the Board. The Committee also obtains ratification of the Board of all items of compensation for the Chief Financial Officer (CFO).

4. The Committee reviews and approves the compensation structure for the company's officers and provides oversight of management's decisions regarding performance and compensation of other employees.
5. The Committee reviews and discusses with management the annual Compensation Discussion and Analysis ("CD&A") and related disclosures to be included in the Company's proxy statement relating to the annual meeting of stockholders ("Proxy Statement"), recommends to the Board whether the CD&A should be included in the Company's Proxy Statement, and incorporated by reference into the Company's Annual Report on Form 10-K, and prepares the report on executive compensation to be included in the Proxy Statement and incorporated by reference into the Annual Report on Form 10-K.
6. The Committee monitors compliance of stock ownership guidelines.
7. The Committee has responsibility for reviewing the Company's management resources programs and for recommending qualified candidates for election as officers. As part of its review, the Committee receives and discusses talent reports and succession plans from management on an annual or as needed basis as deemed appropriate by the Committee.
8. The Committee has the authority to delegate appropriate matters to subcommittees as the Committee may determine in its discretion.
9. The Committee may, in its sole discretion, retain or obtain the advice of a compensation consultant, independent legal counsel and other advisers, and shall be directly responsible for the appointment, compensation and oversight of the work of any such person retained by the Committee. Payment of reasonable compensation to such person shall be made with appropriate funding provided by the Company, as determined by the Committee. Before selecting a compensation consultant, legal counsel or other adviser, the Committee shall take into consideration all factors relevant to that person's independence, including the factors specified in the New York Stock Exchange listing standards.
10. The Committee conducts an annual evaluation of its performance.
11. The Chairman of the Committee reports the actions and recommendations of the Committee to the full Board after each Committee meeting.
12. The Committee reviews the adequacy of this Charter from time to time, recommending any proposed changes to the Board for approval.

Effective Date:

July 28, 2025