

【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】 2021年3月12日

【会社名】 ザ コカ・コーラ カンパニー
(The Coca-Cola Company)

【代表者の役職氏名】 上級副社長兼ゼネラル・カウンセル
(Senior Vice President and General Counsel)
ブラッドリー・エム・ゲイトン
(Bradley M. Gayton)

【本店の所在の場所】 アメリカ合衆国 30313 ジョージア州アトランタ
ワン コカ・コーラ プラザ
(One Coca-Cola Plaza, Atlanta, Georgia 30313, U.S.A.)

【代理人の氏名又は名称】 弁護士 門田 正行

【代理人の住所又は所在地】 東京都千代田区丸の内二丁目7番2号 J Pタワー
長島・大野・常松法律事務所

【電話番号】 03-6889-7000

【事務連絡者氏名】 弁護士 田中 郁乃

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長島・大野・常松法律事務所

【電話番号】 03-6889-7000

【縦覧に供する場所】 該当なし

(注)

本報告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=105.72円の換算レート(株式会社三菱UFJ銀行が発表した2021年2月19日現在の対顧客電信直物相場から算出した仲値)を用いて行われている。1円未満の金額は、四捨五入している。

(Note)

In this Report, for the convenience of the Japanese readers, conversion into Japanese yen has been made at the exchange rate of US\$1.00=JPY105.72 (the middle rate calculated from the Telegraphic Transfer Spot Exchange Rate for Customers as of February 19, 2021, quoted by MUFG Bank, Ltd.). The amounts less than JPY1.00 have been rounded.

1【提出理由】

本報告書は、2021年2月18日にザ コカ・コーラ カンパニー（以下「当社」という。）が、本邦以外の地域において新株予約権証券（以下「本新株予約権」という。）の募集を開始したため、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1項及び同条第2項第1号の規定に基づき提出するものである。

2【報告内容】

(1) Type of Securities:

Certificates of stock acquisition rights

(Note)

This offering is related to the Stock Acquisition Rights to be granted to the total of 930 employees of the Company and its subsidiaries based in countries other than Japan including the United States, Canada, China, India, and certain European, Latin American, African, Middle East and Pacific and South Pacific countries, pursuant to The Coca Cola Company 2014 Equity Plan, as amended and restated as of January 1, 2021 (the "2014 Equity Plan"). The 2014 Equity Plan was approved at the 2014 Annual Meeting of Shareowners on April 23, 2014. The offering of Certificates of the Stock Acquisition Rights was approved on February 18, 2021 by the Talent and Compensation Committee of the Board of Directors of the Company (the "Committee").

(2) Number of Securities Issued:

6,769,463

(3) Issue Price:

US\$ 0 (JPY 0)

(4) Aggregate Amount of Issue Price:

US\$ 0 (JPY 0)

(5) Type, Details and Number of Shares to be Acquired upon Exercise of the Stock Acquisition Rights:

1) Type of Shares

Shares of Common Stock of the Company, non-bearer, par value of US\$ 0.25 ("KO Common Stock").

2) Details of Shares

Each holder of shares of KO Common Stock is entitled to one vote for each share of KO Common Stock held of record on all matters on which the holders of shares of common stock are entitled to vote.

Although the Certificate of Incorporation of the Company provides that the Company has the authority to issue shares of preferred stock, at a par value of US\$ 1.00 per share, in addition to the shares of KO Common Stock, the rights attached to any series of preferred stock must be established by the Board of Directors of the Company in a certificate of designation prior to the issuance of any shares of preferred stock. There are no shares of preferred stock issued and outstanding as of the date of this Report.

The provisions in the Certificate of Incorporation concerning preferred stock are as follows:

"The Board of Directors of the corporation is authorized, subject to any limitations prescribed by law, to provide for the issuance of the shares of preferred stock in series, and by filing a certificate pursuant to the applicable law of the State of Delaware (hereinafter referred to as a "Preferred Stock Designation") to establish from time to time the number of shares to be included in each such series, and to fix the designation, powers, preferences, and rights of the shares of each such series and any qualifications, limitations or restrictions thereof. The number of authorized shares of preferred stock may be increased or decreased (but not below the number of shares thereof then outstanding) by the affirmative vote of the holders of the majority of the shares of common stock, without a vote of the holders of the shares of preferred stock, or of any

series thereof, unless a vote of any such holders is required pursuant to the Preferred Stock Designation or Preferred Stock Designations establishing the series of preferred stock.”

3) Number of Shares

6,769,463 shares of KO Common Stock, subject to adjustment as described below
(Note)

In the event of a nonreciprocal transaction between the Company and its shareowners that causes the per-share value of the KO Common Stock to change (including, without limitation, any stock dividend, stock split, spin-off, rights offering, or large nonrecurring cash dividend), the Committee shall make such adjustments to the 2014 Equity Plan and Stock Acquisition Rights as it deems necessary, in its sole discretion, to prevent dilution or enlargement of rights immediately resulting from such transaction. Action by the Committee may include: (i) adjustment of the number and kind of shares that may be delivered under the 2014 Equity Plan; (ii) adjustment of the number and kind of shares subject to outstanding Stock Acquisition Rights; (iii) adjustment of the exercise price of outstanding Stock Acquisition Rights; and (iv) any other adjustments that the Committee determines to be equitable.

(6) Amount to be Paid upon Exercise of the Stock Acquisition Rights:

1) Amount to be Paid upon Exercise of Stock Acquisition Rights:

US\$ 341,440,205.6 (JPY 36,097,058,536)

(In the case that all of the Stock Acquisition Rights are exercised. The exercise price is described in item 2) below.)

2) Exercise Price:

US\$ 50.4383 (JPY 5,332) per Stock Acquisition Right

3) Adjustment to the Exercise Price:

See (Note) in Item 3) of (5) “Type, Details and Number of Shares to be Acquired upon Exercise of the Stock Acquisition Rights” above.

(7) Period during which the Stock Acquisition Rights may be Exercised:

From February 18, 2022 to February 18, 2031.

Stock Acquisition Rights are exercisable once they have vested.

See Items 1) and 2) of (8) “Terms and Conditions of Exercise” below for the vesting schedule, etc.

(8) Terms and Conditions of Exercise of Stock Acquisition Rights:

1) The Stock Acquisition Rights are exercisable once they have vested.

The Stock Acquisition Rights become exercisable in equal installments (one-fourth each) on the first, second, third and fourth anniversaries of the grant date (February 18, 2021), and the Stock Acquisition Rights shall expire on February 18, 2031.

2) The form of Stock Option Agreement used to evidence grants of the Stock Acquisition Rights to eligible employees under the 2014 Equity Plan which will be executed with the optionee describes the impact on vesting and the impact on the exercise period of certain events, including Change in Control, Disability or death (as defined in the 2014 Equity Plan).

3) The Committee shall determine the methods by which the exercise price of a Stock Acquisition Right may be paid, the form of payment, and the methods by which Shares shall be delivered or deemed to be delivered to optionees. As determined by the Committee at or after the grant date, payment of the exercise price of a Stock Acquisition Right may be made, in whole or in part, in the form of (i) cash or cash equivalents, (ii) delivery (by either actual delivery or attestation) of previously acquired shares of KO Common Stock (“Shares”) based on the Fair Market Value (as defined in the 2014 Equity Plan) of the Shares on the date the Stock Acquisition Right is exercised, (iii) withholding of Shares from the Stock Acquisition Right based on the Fair Market Value of the Shares

on the date the Stock Acquisition Right is exercised, (iv) broker-assisted market sales, or (v) any other “cashless exercise” arrangement.

- (9) Amount to be Accounted for as Stated Capital, in the Case of Issuance of Shares upon Exercise of Stock Acquisition Rights:
N/A
(When the Stock Acquisition Rights are exercised, new shares shall not be issued, and treasury shares shall be delivered.)
- (10) Matters Concerning Transfer of Stock Acquisition Rights:
No unexercised Stock Acquisition Rights granted shall be assignable or transferable other than by will or laws of descent and distribution.
- (11) Method of Issuance:
Allotment to 930 employees of the Company and its subsidiaries based in the countries other than Japan including the United States, Canada, China, India and certain European, Latin American, African, Middle East and Pacific and South Pacific countries.
- (12) Name of the Underwriter(s):
N/A
- (13) The Place where the Securities are to be Offered:
The countries other than Japan including the United States, Canada, China, India and certain European Latin American, African, Middle East and Pacific and South Pacific countries.
- (14) The total amount of the proceeds to be obtained by the Company; and the details of usage, the amount and the scheduled time(s) for the spending of such proceeds by the categories of their use.
- 1) Total amount of proceeds to be obtained by the Company
US\$ 341,440,205.6 (JPY 36,097,058,536)
(Note)
In the case that all of the Stock Acquisition Rights are exercised.
 - 2) Details of usage, the amount and the scheduled time(s) for the spending of such proceeds by the categories of their use:
The Stock Acquisition Rights are made for the purpose of rewarding the employees for overall long-term Company performance thereby tying the interests of these individuals directly to the interests of the Company's shareowners. Consequently, the Company does not aim to raise funds by the offering of the Stock Acquisition Rights.
Furthermore, since the determination of the exercise of the Stock Acquisition Rights is left to the discretion of the optionee, it is difficult to incorporate the amount to be paid upon exercise of the Stock Acquisition Rights and the timing thereof into the Company's cash management plan at this moment. Thus, although the Company plans to use the proceeds received for the Company's general corporate purposes, the details of usage and the scheduled time(s) of spending thereof will be determined in accordance with the cash management status etc. of the Company at the time when the payment by the exercise of the Stock Acquisition Rights is made; and the details of usage and the scheduled time(s) of spending thereof are currently not determined.
- (15) Date of Issuance:
February 18, 2021
- (16) Name of the Financial Instruments Exchange(s) on the Securities Concerned are Listed:
N/A
- (17) Amount of Share Capital and Total Number of Issued Shares of the Company:
- 1) Amount of Share Capital: US\$ 1,760 million (as of December 31, 2020) (JPY 186,067 million)

2) Total Number of Issued Shares: 7,040,128,924 shares of common stock (as of December 31, 2020)