



April 3, 2017

To Whom It May Concern,

C o m p a n y	C o c a - C o l a B o t t l e r s J a p a n I n c .
R e p r e s e n t a t i v e	R e p r e s e n t a t i v e T a m i o
	D i r e c t o r a n d P r e s i d e n t Y o s h i m a t s u
	(T S E / F S E C o d e 2 5 7 9)
I n q u i r i e s	S e n i o r E x e c u t i v e J a w a h a r S o l a i
	O f f i c e r , K u p p u s w a m y
	H e a d o f F i n a n c e
	(T E L 0 3 - 6 8 9 6 - 3 8 5 9)

Submission of Form 20-F to the U.S. Securities and Exchange Commission

Please be informed that Coca-Cola Bottlers Japan Inc. (hereinafter referred to as “CCBJI”) filed a Form 20-F to the U.S. Securities and Exchange Commission (hereinafter referred to as “SEC”) on March 31, 2017 (US Eastern Time).

1. Details of the filed Form 20-F

The filed Form 20-F is a special financial report provided for by Rule 15d-2 under the Securities Exchange Act. If a foreign issuer files a registration statement under the U.S. Securities Act that does not contain certified consolidated financial statements for the company’s last full fiscal year and if such registration statement becomes effective, then the company must, within the later of 90 days after the effective date of the registration statement or four months following the end of the company’s latest full fiscal year, file a special financial report furnishing certified consolidated financial statements for the last full fiscal year.

The registration statement on Form F-4 that we filed with the SEC with the effective date of February 28, 2017 (US Eastern Time) did not contain certified consolidated financial statements for the fiscal year ended December 31, 2016. Therefore, we filed the special financial report for the fiscal year ended December 31, 2016 which contains only certified consolidated financial statements for the fiscal year ended December 31, 2016 of CCBJI, (which trade name was Coca-Cola West Company, Limited (hereinafter referred to as “CCW”) prior to the business integration with Coca-Cola East Japan Co., Ltd. and the change of its trade name) prepared in accordance with International Financial Reporting Standards (hereinafter referred to as “IFRS”). We are not required, nor do we plan to, file with the SEC an annual report on Form 20-F for the year ended December 31, 2016 in addition to this special financial report.

The consolidated financial statements under IFRS were prepared for the purpose of filing the Form 20-F. For future adoption of IFRS in Japan, appropriate actions will be made taking various factors into consideration.

2. Access to the filed Form 20-F

Form 20-F can be viewed on “EDGAR” (Electronic Data Gathering, Analysis, and Retrieval system), an electronic disclosure system run by SEC.

(<https://www.sec.gov/Archives/edgar/data/1672908/000119312517105012/0001193125-17-105012-index.htm>)

<Reference>

Major financial information of CCW under IFRS included in Form 20-F

- Consolidated Statements of Financial Position (as of December 31, 2015 and 2016)
- Consolidated Statements of Profit or Loss (for the Year Ended December 31, 2014, 2015 and 2016)
- Consolidated Statements of Comprehensive Income (for the Year Ended December 31, 2014, 2015 and 2016)

Please note that the reference materials attached are not intended to comprehensively reflect the contents included in the Form 20-F.

End.

These materials are relevant to a part of consolidated financial information disclosed in the Form 20-F filed with the SEC in accordance with IFRS published by the International Accounting Standards Board. Therefore, these materials do not contain all information disclosed in Form 20-F that are likely to be material to investors. We request that CCBJI’s U.S. shareholders carefully read through information disclosed in the Form 20-F in order to fully understand CCBJI’s business and financial information under IFRS and matters related thereto.

【CONSOLIDATED STATEMENTS OF FINANCIAL POSITION】

(Millions of yen)

	As of December 31, 2015	As of December 31, 2016
Assets		
Current assets:		
Cash and cash equivalents	79,828	86,728
Trade and other receivables	38,536	39,039
Other financial assets	1,077	1,107
Inventories	31,555	30,709
Other current assets	2,351	1,379
Total current assets	153,347	158,962
Non-current assets:		
Property, plant and equipment	189,519	188,619
Goodwill and intangible assets	49,378	41,662
Investment property	5,008	4,821
Equity-method investees	969	1,316
Defined benefit assets	—	58
Other financial assets	26,961	24,638
Deferred tax assets	5,867	5,940
Other non-current assets	423	177
Total non-current assets	278,125	267,231
Total assets	431,472	426,193

(Millions of yen)

	As of December 31, 2015	As of December 31, 2016
Liabilities and equity		
Liabilities		
Current liabilities:		
Trade and other payables	44,251	44,356
Borrowings and bonds payable	2,518	18
Other financial liabilities	370	393
Income taxes payable	1,983	5,193
Other current liabilities	11,235	10,799
Total current liabilities	60,357	60,759
Non-current liabilities:		
Borrowings and bonds payable	49,974	50,001
Other financial liabilities	1,273	687
Defined benefit liabilities	7,561	9,011
Deferred tax liabilities	16,088	9,906
Provisions	1,030	1,096
Other non-current liabilities	2,121	2,498
Total non-current liabilities	78,047	73,199
Total liabilities	138,404	133,958
Equity		
Equity attributable to owners of the Company:		
Share capital	15,232	15,232
Capital surplus	109,072	109,072
Treasury shares	(4,587)	(4,594)
Retained earnings	164,355	164,436
Other reserves	8,612	7,675
Total equity attributable to owners of the Company	292,684	291,821
Non-controlling interests	384	414
Total equity	293,068	292,235
Total liabilities and equity	431,472	426,193

【CONSOLIDATED STATEMENTS OF PROFIT OR LOSS】

(Millions of yen)

	For the year ended December 31, 2014	For the year ended December 31, 2015	For the year ended December 31, 2016
Net sales	414,230	429,289	443,203
Cost of sales	(230,677)	(235,795)	(241,501)
Gross profit	183,553	193,494	201,702
Selling, general and administrative expenses	(170,930)	(177,498)	(187,275)
Other income	1,501	8,622	1,493
Other expense	(4,857)	(10,467)	(8,692)
Share of profit (loss) of equity-method investees	508	(329)	463
Operating profit	9,775	13,822	7,691
Finance income	942	587	941
Finance expense	(674)	(692)	(805)
Profit for the year before income tax	10,043	13,717	7,827
Income tax expense	(3,743)	(4,000)	(1,718)
Net profit for the year	6,300	9,717	6,109
Net profit for the year attributable to:			
Owners of the Company	6,267	9,649	6,051
Non-controlling interests	33	68	58
Earnings per share			
Basic and diluted earnings per share (yen)	57.42	88.40	55.44

【CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME】

(Millions of yen)

	For the year ended December 31, 2014	For the year ended December 31, 2015	For the year ended December 31, 2016
Net profit for the year	6,300	9,717	6,109
Other comprehensive income, net of tax			
Items that will not be reclassified subsequently to profit or loss			
Remeasurements of defined benefit pension plans	158	588	(1,349)
Share of other comprehensive income of equity-method investees	(15)	(9)	72
Sub-total	143	579	(1,277)
Items that may be reclassified subsequently to profit or loss			
Gain (loss) on available-for-sale financial assets	1,100	2,202	(916)
Foreign currency translation differences of foreign operations	16	1	(21)
Sub-total	1,116	2,203	(937)
Total other comprehensive income for the year, net of tax	1,259	2,782	(2,214)
Comprehensive income for the year	7,559	12,499	3,895
Comprehensive income attributable to:			
Owners of the Company	7,526	12,431	3,837
Non-controlling interests	33	68	58