

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549**

**FORM S-8  
REGISTRATION STATEMENT**  
*Under  
The Securities Act of 1933*

**COUPA SOFTWARE INCORPORATED**

(Exact name of Registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction of  
incorporation or organization)

**20-4429448**  
(IRS Employer  
Identification No.)

**1855 S. Grant Street  
San Mateo, CA 94402**  
(Address of Principal Executive Offices)

**COUPA SOFTWARE INCORPORATED 2016 EQUITY INCENTIVE PLAN  
COUPA SOFTWARE INCORPORATED 2016 EMPLOYEE STOCK PURCHASE PLAN**  
(Full title of plan)

**Robert Bernshteyn**  
**Chief Executive Officer and Chairman of the Board**  
**Coupa Software Incorporated**  
**1855 S. Grant Street**  
**San Mateo, CA 94402**  
(Name and address of agent for service)

**(650) 931-3200**  
(Telephone number, including area code, of agent for service)

**Please send copies of all communications to:**

**Sarah K. Solum**  
**Freshfields Bruckhaus Deringer US LLP**  
**2710 Sand Hill Road**  
**Menlo Park, CA 94025**

Indicate by check mark whether the Registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	<input checked="" type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>	Smaller reporting company	<input type="checkbox"/>
		Emerging growth company	<input type="checkbox"/>

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

## PART I

### Information Required in the Section 10(a) Prospectus

The information specified in this Part I is omitted from this Registration Statement in accordance with Rule 428 under the Securities Act of 1933, as amended (“Securities Act”). In accordance with the rules and regulations of the Securities and Exchange Commission (the “SEC”) and the instructions to Form S-8, such documents are not being filed with the SEC either as part of this Registration Statement or as prospectuses or prospectus supplements pursuant to Rule 424 under the Securities Act.

## PART II

### Information Required in the Registration Statement

#### Item 3. Incorporation of Documents by Reference

Coupa Software Incorporated (the “Registrant,” “we,” “us” or “our”) hereby incorporates by reference into this Registration Statement the following documents previously filed with the SEC:

- (a) the Registrant’s Annual Report on Form [10-K](#) for the year ended January 31, 2022 filed with the SEC on March 16, 2022; and
- (b) The description of the Registrant’s common stock contained in the Registrant’s Registration Statement on [Form 8-A](#) (File No. 001-37901), filed with the SEC on September 29, 2016, including any amendments or reports filed for the purpose of updating such description.

All other reports and documents filed by the Registrant pursuant to Section 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”) subsequent to the filing of this Registration Statement and prior to the filing of a post-effective amendment which indicates that all securities offered hereby have been sold or which de-registers all securities then remaining unsold shall be deemed to be incorporated by reference into this Registration Statement and to be a part hereof from the date of filing of such documents. The Registrant is not, however, incorporating any documents or information that the Registrant is deemed to furnish and not file in accordance with SEC rules. Any statement contained in a document incorporated or deemed incorporated by reference in this Registration Statement will be deemed modified or superseded for purposes of this Registration Statement to the extent that a statement contained in any subsequently filed document that also is deemed incorporated by reference in this Registration Statement modifies or supersedes that statement.

#### Item 4. Description of Securities

Not applicable.

#### Item 5. Interests of Named Experts and Counsel

Not applicable.

#### Item 6. Indemnification of Directors and Officers

Section 145 of the Delaware General Corporation Law authorizes a court to award, or a corporation’s board of directors to grant, indemnity to directors and officers under certain circumstances and subject to certain limitations. The terms of Section 145 of the Delaware General Corporation Law are sufficiently broad to permit indemnification under certain circumstances for liabilities, including reimbursement of expenses incurred, arising under the Securities Act.

As permitted by the Delaware General Corporation Law, our amended and restated certificate of incorporation and amended and restated bylaws contain provisions relating to the limitation of liability and indemnification of directors and officers. The amended and restated certificate of incorporation provides that our directors will not be personally liable to us or our stockholders for monetary damages for any breach of fiduciary duty as a director, except for liability:

- for any breach of the director’s duty of loyalty to us or our stockholders;
- for acts or omissions not in good faith or that involve intentional misconduct or a knowing violation of law;

- in respect of unlawful payments of dividends or unlawful stock repurchases or redemptions as provided in Section 174 of the Delaware General Corporation Law; or

- for any transaction from which the director derives any improper personal benefit.

Our amended and restated certificate of incorporation also provides that if Delaware law is amended after the approval by our stockholders of the certificate of incorporation to authorize corporate action further eliminating or limiting the personal liability of directors, then the liability of our directors will be eliminated or limited to the fullest extent permitted by Delaware law.

Our amended and restated bylaws provide that we will indemnify our directors and officers to the fullest extent permitted by Delaware law, as it now exists or may in the future be amended, against all expenses and liabilities reasonably incurred in connection with their service for or on our behalf. Our amended and restated bylaws provide that we shall advance the expenses incurred by a director or officer in advance of the final disposition of an action or proceeding, and permit us to secure insurance on behalf of any director, officer, employee, or other enterprise agent for any liability arising out of his or her action in that capacity, whether or not Delaware law would otherwise permit indemnification.

We have entered into indemnification agreements with each of our directors and executive officers and certain other key employees. The form of agreement provides that we will indemnify each of our directors, executive officers and such other key employees against any and all expenses incurred by that director, executive officer, or other key employee because of his or her status as one of our directors, executive officers or other key employees, to the fullest extent permitted by Delaware law, our amended and restated certificate of incorporation and our amended and restated bylaws. In addition, the form agreement provides that, to the fullest extent permitted by Delaware law, we will advance all expenses incurred by our directors, executive officers and other key employees in connection with a legal proceeding.

We maintain insurance policies that indemnify our directors and officers against various liabilities arising under the Exchange Act that might be incurred by any director or officer in his or her capacity as such.

**Item 7. Exemption from Registration Claimed**

Not applicable.

**Item 8. Exhibits****EXHIBIT INDEX**

Exhibit Number	Description	Incorporated by Reference				Filed Herewith
		Form	File No.	Exhibit	Filing Date	
4.1	<a href="#">Restated Certificate of Incorporation of Registrant, as amended, as currently in effect.</a>	10-Q	001-37901	3.1	12/9/2016	
4.2	<a href="#">Amended and Restated Bylaws of Registrant, as currently in effect.</a>	10-Q	001-37901	3.2	12/9/2016	
5.1	<a href="#">Opinion and Consent of Freshfields Bruckhaus Deringer US LLP.</a>					X
23.1	<a href="#">Consent of Independent Registered Public Accounting Firm.</a>					X
23.2	<a href="#">Consent of Freshfields Bruckhaus Deringer US LLP (contained in Exhibit 5.1).</a>					X
24.1	<a href="#">Power of Attorney (contained in the signature page hereto).</a>					X
99.1	<a href="#">2016 Equity Incentive Plan and forms of agreements thereunder.</a>	S-1/A	333-213546	10.3	9/23/2016	
99.2	<a href="#">2016 Employee Stock Purchase Plan and form of participation agreement thereunder.</a>	S-1/A	333-213546	10.4	10/4/2016	
107	<a href="#">Filing Fee Table.</a>					X

**Item 9. Undertakings**

(A) The undersigned Registrant hereby undertakes:

- (1) to file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:
  - (i) to include any prospectus required by Section 10(a)(3) of the Securities Act,
  - (ii) to reflect in the prospectus any facts or events arising after the effective date of this Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in this Registration Statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the SEC pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective Registration Statement, and
  - (iii) to include any material information with respect to the plan of distribution not previously disclosed in this Registration Statement or any material change to such information in this Registration Statement; provided, however, that clauses A(1)(i) and A(1)(ii) above shall not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the SEC by the Registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in this Registration Statement;

- (2) that for the purpose of determining any liability under the Securities Act each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof; and
  - (3) to remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the Registrant's offering.
- (B) The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in this Registration Statement shall be deemed to be a new registration statement relating to the securities offered herein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.
- (C) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers or controlling persons of the Registrant pursuant to the foregoing provisions or otherwise, the Registrant has been advised that, in the opinion of the SEC, such indemnification is against public policy as expressed in the Securities Act, and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.



**POWER OF ATTORNEY**

**KNOW ALL PERSONS BY THESE PRESENTS** that each person whose signature appears below constitutes and appoints Robert Bernshteyn and Anthony Tiscornia and each of them, his or her true and lawful attorneys-in-fact and agents, each with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign any and all amendments, including post-effective amendments, to this registration statement, and to file the same, with exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that each of said attorney-in-fact and agents or their substitute or substitutes may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Title	Date
<u>/s/ Robert Bernshteyn</u> Robert Bernshteyn	Chief Executive Officer, Director and Chairman of the Board <i>(Principal Executive Officer)</i>	March 16, 2022
<u>/s/ Anthony Tiscornia</u> Anthony Tiscornia	Chief Financial Officer <i>(Principal Financial Officer)</i>	March 16, 2022
<u>/s/ Maurizio Baratta</u> Maurizio Baratta	Chief Accounting Officer <i>(Principal Accounting Officer)</i>	March 16, 2022
<u>/s/ Michelle Brennan</u> Michelle Brennan	Director	March 16, 2022
<u>/s/ Leslie Campbell</u> Leslie Campbell	Director	March 16, 2022
<u>/s/ Roger Siboni</u> Roger Siboni	Director	March 16, 2022
<u>/s/ Tayloe Stansbury</u> Tayloe Stansbury	Director	March 16, 2022
<u>/s/ Scott Thompson</u> Scott Thompson	Director	March 16, 2022
<u>/s/ Frank van Veenendaal</u> Frank van Veenendaal	Director	March 16, 2022



## Calculation of Filing Fee Tables

**Form S-8**  
(Form Type)

**Coupa Software Incorporated**  
(Exact name of Registrant as Specified in its Charter)

### Type 1—Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered <sup>(1)</sup>	Proposed Maximum Offering Price per Unit <sup>(2)</sup>	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common Stock, \$0.0001 par value per share, reserved for issuance pursuant to the 2016 Equity Incentive Plan	Other <sup>(2)</sup>	3,753,006 <sup>(4)</sup>	\$70.67 <sup>(2)</sup>	\$265,224,934.02	0.0000927	\$24,586.35
Equity	Common Stock, \$0.0001 par value per share, reserved for issuance pursuant to the 2016 Employee Stock Purchase Plan	Other <sup>(3)</sup>	750,601 <sup>(5)</sup>	\$60.07 <sup>(3)</sup>	\$45,088,602.07	0.0000927	\$4,179.71
<b>Total Offering Amounts</b>			4,503,607		\$310,313,536.09	0.0000927	\$28,766.06
<b>Total Fee Offsets <sup>(6)</sup></b>							—
<b>Net Fee Due</b>							<b>\$28,766.06</b>

- (1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement shall also cover any additional shares of Registrant’s common stock that become issuable under the plans set forth herein as a result of any stock dividend, stock split, recapitalization, or other similar transaction effected without the receipt of consideration that results in an increase to the number of outstanding shares of Registrant’s common stock, as applicable.
- (2) Estimated solely for the purpose of calculating the registration fee in accordance with Rule 457(c) and (h) under the Securities Act and based upon the average of the high and low prices of the Registrant’s common stock as reported on The Nasdaq Global Select Market LLC on March 15, 2022.
- (3) Estimated solely for the purpose of calculating the registration fee in accordance with Rule 457(c) and (h) under the Securities Act and based upon the average of the high and low prices of the Registrant’s common stock as reported on The Nasdaq Global Select Market LLC on March 15, 2022, multiplied by 85%.
- (4) Represents shares of common stock that were automatically added to the shares reserved for issuance under the Coupa Software Incorporated 2016 Equity Incentive Plan (the “2016 Equity Incentive Plan”) on February 1, 2022 pursuant to an “evergreen” provision contained in the 2016 Equity Incentive Plan. Pursuant to such provision, the number of shares reserved for issuance under the 2016 Equity Incentive Plan automatically increases on the first business day of each fiscal year of the Registrant during the term of the 2016 Equity Incentive Plan by a number equal to the lesser of (a) 5% of the total number of shares of common stock actually issued and outstanding on the last day of the prior fiscal year or (b) a number determined by the Registrant’s board of directors.
- (5) Represents shares of common stock that were automatically added to the shares reserved for issuance under the Coupa Software Incorporated 2016 Employee Stock Purchase Plan (the “2016 ESPP”) on February 1, 2022 pursuant to an “evergreen” provision contained in the 2016 ESPP. Pursuant to such provision, the number of shares reserved for issuance under the 2016 ESPP automatically increases on the first business day of each fiscal year of the Registrant during the term of the 2016 ESPP, by a number equal to the least of (a) 1% of the total number of shares of common stock actually issued and outstanding on the last business day of the prior fiscal year, (b) 1,250,000 shares, or (c) a number determined by the Registrant’s board of directors.
- (6) The Registrant does not have any fee offsets.



Silicon Valley  
2710 Sand Hill Road  
Menlo Park, CA 94025  
T +1 650 618 9250 (Switchboard)  
W www.freshfields.com

Coupa Software Incorporated  
1855 S. Grant Street  
San Mateo, CA 94402

March 16, 2022

Ladies and Gentlemen:

Coupa Software Incorporated, a Delaware corporation (the **Company**), has filed with the Securities and Exchange Commission a Registration Statement on Form S-8 (the **Registration Statement**) for the purpose of registering under the Securities Act of 1933, as amended (the **Securities Act**), 4,503,607 shares of its common stock, par value \$0.0001 per share (the **Securities**), to be issued under the Company's 2016 Equity Incentive Plan (the **2016 Equity Incentive Plan**) and the Company's 2016 Employee Stock Purchase Plan (the **2016 ESPP**).

We, as your counsel, have examined originals or copies of such documents, corporate records, certificates of public officials and other instruments as we have deemed necessary or advisable for the purpose of rendering this opinion.

In rendering the opinion expressed herein, we have, without independent inquiry or investigation, assumed that (i) all documents submitted to us as originals are authentic and complete, (ii) all documents submitted to us as copies conform to authentic, complete originals, (iii) all signatures on all documents that we reviewed are genuine, (iv) all natural persons executing documents had and have the legal capacity to do so, (v) all statements in certificates of public officials and officers of the Company that we reviewed were and are accurate and (vi) all representations made by the Company as to matters of fact in the documents that we reviewed were and are accurate.

Based upon the foregoing, and subject to the additional assumptions and qualifications set forth below, we advise you that, in our opinion, as of the date hereof, the Securities have been duly authorized and, when and to the extent issued, delivered and paid for in accordance with the 2016 Equity Incentive Plan and 2016 ESPP, as applicable, the Securities will be validly issued, fully paid and non-assessable.

We are members of the Bars of the States of New York and California and the foregoing opinion is limited to the General Corporation Law of the State of Delaware. We express no opinion with regard to the applicability or effect of the laws of any jurisdiction other than the General Corporation Law of the State of Delaware, as in effect on the date of this opinion letter.

This opinion letter is rendered solely in connection with the issuance and delivery of the Securities as described in the Registration Statement and in accordance with the terms of the 2016 Equity Incentive Plan and the 2016 ESPP, and the applicable award agreement or form of instrument evidencing purchase rights thereunder. This opinion letter is rendered as of the date hereof, and we assume no obligation to advise you or any other person with regard to any change after the date hereof in the circumstances or the law that may bear on the matters set forth herein even if the change may affect the legal analysis or a legal conclusion or other matters in this opinion letter.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement. In giving this consent, we do not admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act.

Very truly yours,

/s/ Freshfields Bruckhaus Deringer US LLP

**Consent of Independent Registered Public Accounting Firm**

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the 2016 Equity Incentive Plan and the 2016 Employee Stock Purchase Plan of Coupa Software Incorporated of our reports dated March 16, 2022, with respect to the consolidated financial statements and schedule of Coupa Software Incorporated and the effectiveness of internal control over financial reporting of Coupa Software Incorporated included in its Annual Report (Form 10-K) for the year ended January 31, 2022, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Redwood City, California  
March 16, 2022