

MAGNACHIP SEMICONDUCTOR Corp  
Form 8-K  
January 28, 2015

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**  
**Washington, DC 20549**

**FORM 8-K**

**CURRENT REPORT**

**Pursuant to Section 13 or 15(d)**  
**of the Securities Exchange Act of 1934**

**Date of report (Date of earliest event reported): January 28, 2015**

**MagnaChip Semiconductor Corporation**  
**(Exact name of Registrant as specified in its charter)**

**Delaware**  
**(State or Other Jurisdiction**

**of Incorporation)**

**c/o MagnaChip Semiconductor S.A.**

**001-34791**  
**(Commission**

**File Number)**

**83-0406195**  
**(IRS Employer**

**Identification No.)**

**Not Applicable**

**1, Allée Scheffer, L-2520**

**Luxembourg, Grand Duchy of Luxembourg**

**(Address of Principal Executive Offices)**

**(Zip Code)**

**Registrant's telephone number, including area code: (352) 45-62-62**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- .. Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- .. Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- .. Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- .. Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

**Item 8.01. Other Events.**

On January 28, 2015, MagnaChip Semiconductor Corporation (the Company) issued a press release announcing that it expects to complete and file its Annual Report on Form 10-K for the fiscal year ended December 31, 2013, which will include its restated annual financial statements for the years ended December 31, 2012 and 2011 (the 2013 Form 10-K), and simultaneously complete and file its Quarterly Reports on Form 10-Q for the quarterly periods ended March 31, 2014, June 30, 2014 and September 30, 2014, which will include the corresponding comparative restated financial statements for the quarterly periods ended March 31, 2013, June 30, 2013 and September 30, 2013, respectively (the 2014 Form 10-Qs), during the week of February 9, 2015, but no later than February 13, 2015.

A copy of the press release is attached hereto as Exhibit 99.1 and incorporated herein by reference.

**Safe Harbor for Forward-Looking Statements**

Information in this current report regarding the Company's forecasts, business outlook, expectations and beliefs are forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995 that involve risks and uncertainties. All forward-looking statements included in this current report, including expectations about the timing, form and content of the Company's 2013 Form 10-K, 2014 Form 10-Qs and other SEC filings, are based upon information available to the Company as of the date of this current report, which may change, and we assume no obligation to update any such forward-looking statements. These statements are not guarantees of future performance and actual results could differ materially from our current expectations. Factors that could cause or contribute to such differences include the ongoing restatement review by management and the Company's outside auditors; the impact of the accounting errors and adjustments on the Company's prior and future financial statements; the identification of additional errors or adjustments not known to the Company as of the date hereof; the impact of the internal investigation, restatement and delayed SEC report filings on the Company's business, including its customers, suppliers, counterparties, and under the Company's debt instruments; the extent of any material weakness or significant deficiencies in the Company's internal control over financial reporting; and other risks and uncertainties of the Company's business detailed from time to time in the Company's filings with the SEC, including our Form 10-K filed on February 22, 2013 and subsequent registration statements, amendments or other reports that we may file from time to time with the SEC and/or make available on our website (without regard to any financial information described therein to the extent it relates to the restatement periods). The Company assumes no obligation and does not intend to update the forward-looking statements provided, whether as a result of new information, future events or otherwise.

**Item 9.01. Financial Statements and Exhibits.**

**(d) Exhibits.**

**Exhibit**

| <b>No.</b> | <b>Description</b>  |
|------------|---|
| 99.1       | Press release for MagnaChip Semiconductor Corporation dated January 28, 2015, announcing an updated timeline for the completion of its restatement. |

**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

MAGNACHIP SEMICONDUCTOR CORPORATION

Dated: January 28, 2015

By: /s/ Theodore Kim  
Theodore Kim  
Senior Vice President, General Counsel and  
Secretary

**Exhibit Index**

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