

NCI BUILDING SYSTEMS INC  
Form 8-K  
December 10, 2013

**UNITED STATES**

**SECURITIES AND EXCHANGE COMMISSION**

**Washington, D.C. 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): December 10, 2013**

**NCI BUILDING SYSTEMS, INC.**

**(Exact name of registrant as specified in its charter)**



**Item 2.02. Results of Operations and Financial Condition.**

On December 10, 2013, NCI Building Systems, Inc. (“NCI”) issued a press release (the “Press Release”) announcing NCI’s financial results for the fourth quarter and fiscal year ended November 3, 2013. A copy of the Press Release is attached as Exhibit 99.1.

NCI’s Press Release includes Adjusted EBITDA, Adjusted Operating Income (Loss), Adjusted Net Income (Loss) Applicable to Common Shares and Adjusted Net Income (Loss) Per Diluted Common Share which are non-GAAP financial measures. Adjusted EBITDA, Adjusted Operating Income (Loss), Adjusted Net Income (Loss) Applicable to Common Shares and Adjusted Net Income (Loss) Per Diluted Common Share exclude acquisition-related costs, actuarial determined general liability self-insurance charges (recovery), executive retirement charges, convertible preferred stock beneficial conversion feature and amendment charges, stock-based compensation costs, gain on embedded derivative, asset impairments (recoveries), debt extinguishment costs, gain on insurance recovery and unreimbursed business interruption costs. Adjusted EBITDA is calculated based on the terms contained in NCI’s term loan credit agreement. Adjusted EBITDA, Adjusted Operating Income (Loss), Adjusted Net Income (Loss) Applicable to Common Shares and Adjusted Net Income (Loss) Per Diluted Common Share are measures used by management and, therefore, provided to investors to provide comparability between periods of underlying operational results. Adjusted EBITDA, Adjusted Operating Income (Loss), Adjusted Net Income (Loss) Applicable to Common Shares and Adjusted Net Income (Loss) Per Diluted Common Share should not be considered in isolation or as substitutes for operating income (loss), net income (loss), net income (loss) per diluted common share or net income (loss) applicable to common shares determined in accordance with generally accepted accounting principles in the United States. The non-GAAP financial measures are included in the Press Release furnished hereto as Exhibit 99.1.

Attached hereto as Exhibit 99.2 is financial information and commentary by Mark E. Johnson, Executive Vice President, Chief Financial Officer and Treasurer of NCI, regarding results for the fiscal fourth quarter ended November 3, 2013 and forward-looking statements relating to the fiscal first quarter ended February 2, 2014 (the “CFO Commentary”). The CFO Commentary will be posted on the company’s website, [www.ncigroup.com](http://www.ncigroup.com), on December 10, 2013.

The CFO Commentary includes Adjusted Operating Income which is a non-GAAP financial measure. Adjusted Operating Income excludes gain on insurance recovery and unreimbursed business interruption costs. Adjusted Operating Income is a measure used by management and, therefore, provided to investors to provide comparability between periods of underlying operational results. Adjusted Operating Income should not be considered in isolation or as a substitute for Operating Income (Loss) determined in accordance with generally accepted accounting principles in the United States. The non-GAAP financial measure is included in the CFO Commentary furnished hereto as Exhibit 99.2.

The information in this Item 2.02, and in Exhibit 99.1 and Exhibit 99.2 which are attached to this Form 8-K shall not be deemed “filed” for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”) or otherwise subject to the liabilities of that Section, nor shall they be deemed incorporated by reference in any registration statement or other filing under the Securities Act of 1933, as amended, or the Exchange Act, except if NCI expressly states that such information is to be considered “filed” under the Exchange Act or incorporates it by specific reference in such filing.

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

**(d) Exhibits.**

<b>Exhibit Number</b>	<b>Description</b>
99.1	Press Release dated December 10, 2013.
99.2	CFO Commentary dated December 10, 2013.

**SIGNATURES**

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 thereunto duly authorized.

NCI BUILDING SYSTEMS, INC.

By: /s/ Mark E. Johnson

Name: Mark E. Johnson

Title: Executive Vice President, Chief Financial Officer and Treasurer

Dated: December 10, 2013

**EXHIBIT INDEX**

<b>Exhibit No.</b>	<b>Description</b>
99.1	Press Release dated December 10, 2013.
99.2	CFO Commentary dated December 10, 2013.