

B. Riley Financial, Inc.
Form 425
March 21, 2018

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K/A

(Amendment No.1)

CURRENT REPORT

Pursuant to Section 13 OR 15(d) of The Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): March 20, 2018

B. RILEY FINANCIAL, INC.

(Exact name of registrant as specified in its charter)

Delaware

001-37503

27-0223495

(State or other jurisdiction

(Commission File Number) (IRS Employer Identification No.)

of incorporation)

21255 Burbank Boulevard, Suite 400

91367

Woodland Hills, California

(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: **(818) 884-3737**

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(Former name or former address, if changed since last report.)

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))

Indicate by check mark whether the registrant is an emerging growth company as defined in as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company

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 13(a) of the Exchange Act.

EXPLANATORY NOTE

This Amendment No. 1 on Form 8-K/A amends the Current Report on Form 8-K dated March 20, 2018 (the “Original Filing”) filed by B. Riley Financial, Inc. providing unaudited pro forma condensed combined financial statements and explanatory notes relating to the merger of magicJack Vocaltec, Ltd. The sole purpose of this amendment is to correct an error in the hyperlink for Exhibit 99.1 filed with the Original Filing. The full text of the Original Filing is repeated herein for convenience, but has not been modified from the text of the Original Filing except solely to correct the hyperlink described above.

Item 8.01. Other Events.

B. Riley Financial, Inc. (the “Company”) is filing this Current Report on Form 8-K with the Securities and Exchange Commission providing unaudited pro forma condensed combined financial statements and explanatory notes as of December 31, 2017 and for the year ended December 31, 2017 (the “Unaudited Pro Forma Statements”) relating to the merger of magicJack Vocaltec, Ltd. (“magicJack”) with and into the Company (or a subsidiary of the Company), with the Company (or its subsidiary) as the surviving corporation (the “magicJack Merger”), pursuant to an Agreement and Plan of Merger between the Company and magicJack dated November 9, 2017.

The Unaudited Pro Forma Statements show the impact of the magicJack Merger on the historical financial position and results of operations of the Company and magicJack. The Unaudited Pro Forma Statements are presented for illustrative purposes only and do not necessarily indicate the financial results of the combined companies had the companies actually been combined at the beginning of the period presented. The Unaudited Pro Forma Statements are attached as Exhibit 99.2 to this Current Report on Form 8-K and are incorporated herein by reference.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

Exhibit Description

- | | |
|-------------|--|
| <u>23.1</u> | <u>Consent of BDO USA, LLP, magicJack’s independent registered public accounting firm (incorporated by reference to Exhibit 23.1 to the Company’s Current Report on Form 8-K filed on March 20, 2018).</u> |
| <u>99.1</u> | <u>Audited Consolidated Financial Statements of magicJack VocalTec Ltd. for the year ended December 31, 2017 (incorporated by reference to Part II, Item 8 of the Annual Report on Form 10-K of magicJack VocalTec Ltd. (File No. 000-27648), filed with the SEC on March 16, 2018).</u> |
| <u>99.2</u> | <u>Unaudited pro forma condensed combined financial statements and explanatory notes relating to the magicJack Merger and related transactions as of and for the year ended December 31, 2017 (incorporated by reference to Exhibit 99.2 to the Company’s Current Report on Form 8-K filed on March 20, 2018).</u> |

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 hereunto duly authorized.

March 21, 2018 B. RILEY FINANCIAL, INC.

By: /s/ Phillip J. Ahn

Name: Phillip J. Ahn

Title: Chief Financial Officer and Chief Operating Officer