

Tecnoglass Inc.
Form 10-K/A
April 17, 2014

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 10-K/A

(Amendment No. 1)

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended December 31, 2013

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

Commission File Number **001-35436**

TECNOGLASS INC.

(Exact Name of Registrant as Specified in Its Charter)

Cayman Islands

(State or Other Jurisdiction of Incorporation or Organization)

N/A

(I.R.S. Employer Identification Number)

Avenida Circunvalar a 100 mts de la Via 40
Barrio Las Flores, Barranquilla
Colombia

(Address of Principal Executive Offices) (Zip Code)

(57)(5)3734000

(Registrant's Telephone Number, Including Area Code)

Securities registered pursuant to Section 12(b) of the Act:

| Title of each class | Name of each exchange on which registered |
|---|---|
| Ordinary Shares, par value \$0.0001 per share | The NASDAQ Stock Market LLC |

Securities registered pursuant to Section 12(g) of the Act:

None

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.

Yes No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or 15(d) of the Exchange Act.

Yes No

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act of 1934 during the past 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirement for the past 90 days.

Yes No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).

Yes No

Indicate by check mark if disclosure of delinquent filers in response to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of the registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

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Indicate by check mark whether the Registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company. See definition of "accelerated filer" and "large accelerated filer" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

(Do not check if a smaller reporting company)

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes No

As of June 28, 2013 (the last business day of the registrant's most recently completed second fiscal quarter), the aggregate market value of the ordinary shares held by non-affiliates of the registrant was approximately \$41,785,440 based on its last reported sales price of \$9.93 on the NASDAQ Capital Market.

As of April 11, 2014, there were 24,310,363 ordinary shares, \$0.0001 par value per share, outstanding.

Documents Incorporated by Reference: None.

EXPLANATORY NOTE

Tecnoglass Inc. (the “Company” or “we”) is filing this Amendment No. 1 (the “Amendment”) to our Annual Report on Form 10-K for the year ended December 31, 2013, filed on April 16, 2014 (the “Original Filing”) to provide the interactive data files required by Item 601(b)(101) of Regulation S-K and Rule 405 of Regulation S-T.

No changes have been made to the Original Filing other than to add the information as described above. This Amendment should be read in conjunction with the Original Filing. This Amendment speaks as of the date of the Original Filing, does not reflect events that may have occurred after the date of the Original Filing and does not modify or update in any way the disclosures made in the Original Filing, except as required to reflect the revisions discussed above.

PART IV

Item 15. Exhibits, Financial Statement Schedules.

(a) The following documents are filed as part of this Form 10-K:

(1) Consolidated Financial Statements (filed with our Annual Report on Form 10-K filed on April 16, 2014):

Report of Independent Registered Public Accounting Firms
 Balance Sheets
 Statements of Operations
 Statements of Changes in Shareholders' Equity
 Statements of Cash Flows
 Notes to Financial Statements

(2) Financial Statement Schedules:

None.

(3) The following exhibits are filed as part of this Form 10-K:

| Exhibit No. | Description | Included | Form | Filing Date |
|-------------|--|--------------|--------------|-------------------|
| 2.1 | Agreement and Plan of Reorganization dated as of August 17, 2013 and as amended November 6, 2013, by and among the Company, Andina Merger Sub, Inc., Tecnoglass S.A., C.I. Energía Solar S.A. E.S. Windows and Tecno Corporation | By Reference | Schedule 14A | December 4, 2013 |
| 3.1 | Third Amended and Restated Memorandum and Articles of Association. | By Reference | Schedule 14A | December 4, 2013 |
| 4.1 | Specimen Ordinary Share Certificate. | By Reference | S-1/A | January 23, 2012 |
| 4.2 | Specimen Warrant Certificate. | By Reference | S-1/A | December 28, 2011 |
| 4.3 | Warrant Agreement between Continental Stock Transfer & Trust Company and the Company. | By Reference | 8-K | March 22, 2012 |
| 4.4 | Form of First Unit Purchase Option issued to EarlyBirdCapital, Inc. | By Reference | S-1/A | March 12, 2012 |

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| Exhibit No. | Description | Included | Form | Filing Date |
|-------------|---|--------------|--------------|-------------------|
| 4.5 | Form of Second Unit Purchase Option issued to EarlyBirdCapital, Inc. | By Reference | S-1/A | March 7, 2012 |
| 10.1 | Form of Escrow Agreement between the Company, Continental Stock Transfer & Trust Company and the Initial Shareholders. | By Reference | S-1/A | March 12, 2012 |
| 10.2 | Amended and Restated Registration Rights Agreement among the Company, the Initial Shareholders and Energy Holding Corporation. | By Reference | 8-K | December 27, 2013 |
| 10.3 | Advisory Services Agreement between the Company and Morgan Joseph TriArtisan LLC | By Reference | 10-K/A | June 17, 2013 |
| 10.4 | Promissory Note issued to A. Lorne Weil 2006 Irrevocable Trust – Family Investment Trust | By Reference | 10-K | June 13, 2013 |
| 10.5 | Indemnity Escrow Agreement dated as of December 20, 2013, by and among the Company, Representative, Committee and Continental Stock Transfer and Trust Company. | By Reference | 8-K | December 27, 2013 |
| 10.6 | Additional Shares Escrow Agreement dated as of December 20, 2013, by and among the Company, Representative, Committee and Continental Stock Transfer and Trust Company. | By Reference | 8-K | December 27, 2013 |
| 10.7 | Form of Lock-Up Agreement between the Company and Energy Holding Corporation | By Reference | 8-K | August 22, 2013 |
| 10.8 | 2013 Long-Term Incentive Equity Plan | By Reference | Schedule 14A | December 4, 2013 |
| 10.9 | Form of Subscription Agreement | By Reference | 8-K | December 19, 2013 |
| 10.10 | Form of Warrant/UPO Transfer Agreement | * | | |
| 10.11 | Form of Indemnification Agreement | By Reference | 8-K | March 6, 2014 |
| 21 | List of subsidiaries. | * | | |
| 24 | Power of Attorney. | * | | |

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| Exhibit No. | Description | Included | Form | Filing Date |
|-------------|--|----------|------|-------------|
| 31 | Certification of Principal Executive Officer and Principal Financial and Accounting Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002. | * | | |
| 32 | Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 | * | | |
| 101.INS | XBRL Instance Document | Herewith | | |
| 101.SCH | XBRL Taxonomy Extension Schema | Herewith | | |
| 101.CAL | XBRL Taxonomy Extension Calculation Linkbase | Herewith | | |
| 101.DEF | XBRL Taxonomy Extension Definition Linkbase | Herewith | | |
| 101.LAB | XBRL Taxonomy Extension Label Linkbase | Herewith | | |
| 101.PRE | XBRL Taxonomy Extension Presentation Linkbase | Herewith | | |

* Previously filed with the Annual Report on Form 10-K filed on April 16, 2014.

SIGNATURES

Pursuant to the requirements of the Section 13 or 15 or 15(d) 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 on the 17th day of April, 2014.

TECNOGLASS INC.

By: /s/ Joaquin Fernandez
Name: Chief Financial Officer
Title: Chief Financial Officer (Principal
Financial and Accounting Officer)

In accordance with the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

| Name | Title | Date |
|----------------------------------|---|----------------|
| /s/ Jose M. Daes Jose M. Daes | Chief Executive Officer (Principal Executive Officer) | April 17, 2014 |
| /s/ * Christian T. Daes | Chief Operating Officer | April 17, 2014 |
| /s/ * Joaquin Fernandez | Chief Financial Officer (Principal Financial and Accounting Officer) | April 17, 2014 |
| /s/ * A. Lorne Weil | Director (Non-Executive Chairman) | April 17, 2014 |
| /s/ * Samuel R. Azout | Director | April 17, 2014 |

| Name | Title | Date |
|-------------------------------|----------|----------------|
| /s/ * Juan Carlos Vilarino | Director | April 17, 2014 |
| /s/ * Martha Byorum | Director | April 17, 2014 |
| /s/ * Julio A. Torres | Director | April 17, 2014 |

* By: /s/ Jose M. Daes
Jose M. Daes
Attorney-in-Fact