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Fossil Group, Inc.
Form SC 13G/A
April 10, 2017

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No: 3)

FOSSIL GROUP INC

(Name of Issuer)

Common Stock

(Title of Class of Securities)

34988V106

(CUSIP Number)

March 31, 2017

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

- Rule 13d-1(b)
 Rule 13d-1(c)
 Rule 13d-1(d)

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

CUSIP No. 34988V106

(1) Names of reporting persons. BlackRock, Inc.

(2) Check the appropriate box if a member of a group
(a)

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(b) [X]

(3) SEC use only

(4) Citizenship or place of organization

Delaware

Number of shares beneficially owned by each reporting person with:

(5) Sole voting power

5082285

(6) Shared voting power

NONE

(7) Sole dispositive power

5209210

(8) Shared dispositive power

NONE

(9) Aggregate amount beneficially owned by each reporting person

5209210

(10) Check if the aggregate amount in Row (9) excludes certain shares

(11) Percent of class represented by amount in Row 9

10.8%

(12) Type of reporting person

HC

Item 1.

Item 1(a) Name of issuer:

FOSSIL GROUP INC

Item 1(b) Address of issuer's principal executive offices:

901 S CENTRAL EXPRESSWAY
RICHARDSON TX 75080

Item 2.

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2(a) Name of person filing:

BlackRock, Inc.

2(b) Address or principal business office or, if none, residence:

BlackRock Inc.
55 East 52nd Street
New York, NY 10055

2(c) Citizenship:

See Item 4 of Cover Page

2(d) Title of class of securities:

Common Stock

2(e) CUSIP No.:

See Cover Page

Item 3.

If this statement is filed pursuant to Rules 13d-1(b), or 13d-2(b) or (c), check whether the person filing is a:

- Broker or dealer registered under Section 15 of the Act;
- Bank as defined in Section 3(a)(6) of the Act;
- Insurance company as defined in Section 3(a)(19) of the Act;
- Investment company registered under Section 8 of the Investment Company Act of 1940;
- An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E);
- An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F);
- A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G);
- A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);
- A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940;
- A non-U.S. institution in accordance with Rule 240.13d-1(b)(1)(ii)(J);
- Group, in accordance with Rule 240.13d-1(b)(1)(ii)(K). If filing as a non-U.S. institution in accordance with Rule 240.13d-1(b)(1)(ii)(J), please specify the type of institution:

Item 4. Ownership

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

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Amount beneficially owned:

5209210

Percent of class

10.8%

Number of shares as to which such person has:

Sole power to vote or to direct the vote

5082285

Shared power to vote or to direct the vote

NONE

Sole power to dispose or to direct the disposition of

5209210

Shared power to dispose or to direct the disposition of

NONE

Item 5.

Ownership of 5 Percent or Less of a Class. If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than 5 percent of the class of securities, check the following [].

Item 6. Ownership of More than 5 Percent on Behalf of Another Person

If any other person is known to have the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of, such securities, a statement to that effect should be included in response to this item and, if such interest relates to more than 5 percent of the class, such person should be identified. A listing of the shareholders of an investment company registered under the Investment Company Act of 1940 or the beneficiaries of employee benefit plan, pension fund or endowment fund is not required.

Various persons have the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of the common stock of
FOSSIL GROUP INC.

No one person's interest in the common stock of
FOSSIL GROUP INC

is more than five percent of the total outstanding common shares.

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Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company or Control Person.

See Exhibit A

Item 8. Identification and Classification of Members of the Group

If a group has filed this schedule pursuant to Rule 13d-1(b) (ii) (J), so indicate under Item 3(j) and attach an exhibit stating the identity and Item 3 classification of each member of the group. If a group has filed this schedule pursuant to Rule 13d-1(c) or Rule 13d-1(d), attach an exhibit stating the identity of each member of the group.

Item 9. Notice of Dissolution of Group

Notice of dissolution of a group may be furnished as an exhibit stating the date of the dissolution and that all further filings with respect to transactions in the security reported on will be filed, if required, by members of the group, in their individual capacity.

See Item 5.

Item 10. Certifications

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

Signature.

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: April 7, 2017
BlackRock, Inc.

Signature: Spencer Fleming

Name/Title Attorney-In-Fact

The original statement shall be signed by each person on whose behalf the statement is filed or his authorized representative. If the statement is signed on behalf of a person by his authorized representative other than an executive officer or general partner

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of the filing person, evidence of the representative's authority to sign on behalf of such person shall be filed with the statement, provided, however, that a power of attorney for this purpose which is already on file with the Commission may be incorporated by reference. The name and any title of each person who signs the statement shall be typed or printed beneath his signature.

Attention: Intentional misstatements or omissions of fact constitute Federal criminal violations (see 18 U.S.C. 1001).

Exhibit A

Subsidiary

BlackRock (Netherlands) B.V.
BlackRock Advisors, LLC
BlackRock Asset Management Canada Limited
BlackRock Asset Management Ireland Limited
BlackRock Asset Management Schweiz AG
BlackRock Financial Management, Inc.
BlackRock Fund Advisors*
BlackRock Institutional Trust Company, N.A.
BlackRock International Limited
BlackRock Investment Management (Australia) Limited
BlackRock Investment Management (UK) Ltd
BlackRock Investment Management, LLC
BlackRock Life Limited

*Entity beneficially owns 5% or greater of the outstanding shares of the security class being reported on this Schedule 13G.
Exhibit B

POWER OF ATTORNEY

The undersigned, BLACKROCK, INC., a corporation duly organized under the laws of the State of Delaware, United States (the "Company"), does hereby make, constitute and appoint each of Matthew Mallow, Chris Meade, Howard Surloff, Dan Waltcher, Georgina Fogo, Charles Park, Enda McMahon, Carsten Otto, Con Tzatzakis, Karen Clark, Andrew Crain, Herm Howerton, David Maryles, Daniel Ronnen, John Stelley, John Ardley, Maureen Gleeson and Spencer Fleming acting severally, as its true and lawful attorneys-in-fact, for the purpose of, from time to time, executing in its name and on its behalf, whether the Company is acting individually or as representative of others, any and all documents, certificates, instruments, statements, other filings and amendments to the foregoing (collectively, "documents") determined by such person to be necessary or appropriate to comply with ownership or control-person reporting requirements imposed by any United States or non-United States governmental or regulatory authority, including without limitation Forms 3, 4, 5, 13D, 13F, 13G and 13H and any amendments to any of the foregoing as may be required to be filed with the Securities and

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Exchange Commission, and delivering, furnishing or filing any such documents with the appropriate governmental, regulatory authority or other person, and giving and granting to each such attorney-in-fact power and authority to act in the premises as fully and to all intents and purposes as the Company might or could do if personally present by one of its authorized signatories, hereby ratifying and confirming all that said attorney-in-fact shall lawfully do or cause to be done by virtue hereof. Any such determination by an attorney-in-fact named herein shall be conclusively evidenced by such person's execution, delivery, furnishing or filing of the applicable document.

This power of attorney shall expressly revoke the power of attorney dated 1st day of October, 2015 in respect of the subject matter hereof, shall be valid from the date hereof and shall remain in full force and effect until either revoked in writing by the Company, or, in respect of any attorney-in-fact named herein, until such person ceases to be an employee of the Company or one of its affiliates.

IN WITNESS WHEREOF, the undersigned has caused this power of attorney to be executed as of this 8th day of December, 2015.

BLACKROCK, INC.

By: /s/ Chris Jones
Name: Chris Jones
Title: Chief Investment Officer

=>bottom">\$116 \$12

Foreign currency forward contracts

Other current liabilities (37)

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Total derivatives not designated as hedging instruments

\$172 \$116 \$(25)

Accumulated other comprehensive income (AOCI) included realized and unrealized after-tax gains of \$2.4 million, \$2.7 million and \$2.4 million at May 31, 2013 and 2012 and August 31, 2012, respectively, related to derivative contracts designated as hedging instruments.

Cash Flow Hedging Relationships

In order to reduce interest rate risk on the BSI Term Note, the Company entered into an interest rate swap agreement with Wells Fargo Bank, N.A. that is designed to convert the variable interest rate on the entire amount of the borrowing to a fixed rate of 6.05 percent per annum. Under the terms of the interest rate swap, the Company receives variable interest rate payments and makes fixed interest rate payments on an amount equal to the outstanding balance of the BSI Term Note. Changes in the fair value of the interest rate swap designated as a hedging instrument that effectively offset the variability of cash flows associated with variable-rate, long-term debt obligations are reported in AOCI, net of related income tax effects.

In order to reduce exposures related to changes in foreign currency exchange rates, the Company, at times, may enter into forward exchange or option contracts for transactions denominated in a currency other than the functional currency for certain of its operations. This activity primarily relates to economically hedging against foreign currency risk in purchasing inventory, sales of finished goods, and future settlement of foreign denominated assets and liabilities. Changes in the fair value of the forward exchange contracts or option contracts designated as hedging instruments that effectively offset the hedged risks are reported in AOCI, net of related income tax effects.

Net Investment Hedging Relationships

In order to reduce translation exposure resulting from translating the financial statements of its international subsidiaries into U.S. dollars, the Company, at times, utilizes foreign currency forward contracts to hedge a portion of its net investment exposure in its foreign operations. These foreign currency forward contracts qualify as a hedge of net investments in foreign operations. Changes in fair value of the net investment hedge contracts are reported in other comprehensive income (OCI) as part of the currency translation adjustment, net of tax.

**Amount of Gain/(Loss) Recognized in OCI
on Derivatives**

Three months ended May 31,	May 31,	Nine months ended May 31,	May 31,
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(\$ in thousands)	2013	2012	2013	2012
Foreign currency forward contracts, net of tax expense (benefit) of \$90, (\$802), (\$126) and (\$1,225)	\$ 564	\$ 1,313	\$ 66	\$ 2,008

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For the three and nine months ended May 31, 2013, the Company settled foreign currency forward contracts resulting in an after-tax net (gain) loss of (\$0.8) million and \$0.4 million, respectively, which were included in OCI as part of a currency translation adjustment. For the three and nine months ended May 31, 2012, the Company settled foreign currency forward contracts resulting in an after-tax net loss (gain) of \$0.2 million and (\$0.8) million, respectively, which were included in OCI as part of a currency translation adjustment.

There were no amounts recorded in the condensed consolidated statement of operations related to ineffectiveness of foreign currency forward contracts related to net investment hedges for the three and nine months ended May 31, 2013 and 2012. Accumulated currency translation adjustments from net investment hedges in AOCI at May 31, 2013 and 2012 and August 31, 2012 reflected realized and unrealized after-tax gains of \$2.5 million, \$2.7 million and \$2.4 million, respectively.

At May 31, 2013 and 2012 and August 31, 2012, the Company had outstanding Euro foreign currency forward contracts to sell 29.6 million Euro, 22.5 million Euro and 26.5 million Euro, respectively, at fixed prices to settle during the next fiscal quarter. At May 31, 2013, the Company also had an outstanding Rand foreign currency forward contract to sell 43.0 million Rand at fixed prices to settle during the next fiscal quarter. The Company's foreign currency forward contracts qualify as hedges of a net investment in foreign operations.

Note 8 Fair Value Measurements

The following table presents the Company's financial assets and liabilities measured at fair value based upon the level within the fair value hierarchy in which the fair value measurements fall, as of May 31, 2013 and 2012 and August 31, 2012, respectively.

(\$ in thousands)	May 31, 2013			Total
	Level 1	Level 2	Level 3	
Cash and cash equivalents	\$ 170,215	\$	\$	\$ 170,215
Derivative assets		600		600
Derivative liabilities		(473)		(473)

(\$ in thousands)	May 31, 2012			Total
	Level 1	Level 2	Level 3	
Cash and cash equivalents	\$ 119,785	\$	\$	\$ 119,785
Derivative assets		1,914		1,914
Derivative liabilities		(148)		(148)

(\$ in thousands)	August 31, 2012			Total
	Level 1	Level 2	Level 3	
Cash and cash equivalents	\$ 143,444	\$	\$	\$ 143,444
Derivative assets		12		12
Derivative liabilities		(563)		(563)

The carrying amount of long-term debt (including current portion) was \$1.1 million, \$5.4 million and \$4.3 million as of May 31, 2013 and 2012 and August 31, 2012, respectively. The fair value of long-term debt (including current portion) was \$1.1 million, \$5.3 million and \$4.3 million as of May 31, 2013 and 2012 and August 31, 2012, respectively. Fair value of long-term debt (including current portion) is estimated (using level 2 inputs) by discounting the future estimated cash flows of each instrument at current market interest rates for similar debt instruments of comparable maturities and credit quality.

The Company also measures the fair value of certain assets on a non-recurring basis, generally quarterly, annually, or when events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. These assets include fixed assets, goodwill, and other intangible assets. There were no required fair value adjustments for assets and liabilities measured at fair value on a non-recurring basis for the three and nine months ended May 31, 2013 and 2012. While the Company currently expects improvement in the infrastructure segment's revenues and operating income, the increases involve certain matters that are outside of the Company's control. To the extent that forecasted cash flows are not realized, the Company may be subject to further considerations of impairment exposures.

Table of Contents**Note 9 Commitments and Contingencies**

In the ordinary course of its business operations, the Company is involved, from time to time, in commercial litigation, employment disputes, administrative proceedings and other legal proceedings. The Company has established accruals for certain proceedings based on an assessment of probability of loss. The Company believes that any potential loss in excess of the amounts accrued would not have a material effect on the business or its condensed consolidated financial statements. Such proceedings are exclusive of environmental remediation matters which are discussed separately below.

In 1992, the Company entered into a consent decree with the U.S. Environmental Protection Agency (the "EPA") in which the Company committed to remediate environmental contamination of the groundwater that was discovered in 1982 through 1990 at and adjacent to its Lindsay, Nebraska facility (the "site"). The site was added to the EPA's list of priority superfund sites in 1989. Between 1993 and 1995, remediation plans for the site were approved by the EPA and fully implemented by the Company. Since 1998, the primary remaining contamination at the site has been the presence of volatile organic chemicals in the soil and groundwater. To date, the remediation process has consisted primarily of drilling wells into the aquifer and pumping water to the surface to allow these contaminants to be removed by aeration. The Company accrues the anticipated cost of investigation and remediation when the obligation is probable and can be reasonably estimated.

In 2008, the Company and the EPA conducted their periodic five-year review of the status of the remediation of the contamination of the site. In response to the review, the Company and its environmental consultants developed a remedial action work plan. In the first quarter of fiscal 2012, the Company undertook an investigation to assess further potential site remediation and containment actions. In connection with the receipt of preliminary results of this investigation and other evaluations, the Company estimated that it would incur \$7.2 million in remediation and operating costs and accrued that undiscounted amount as an operating expense in the first quarter of fiscal 2012. The EPA has not approved the Company's remediation plan. During the first nine months of fiscal 2013, the Company did not accrue any additional incremental costs related to environmental remediation liabilities.

Although the Company has accrued all reasonably estimable costs associated with remediation of the site, it is expected that additional testing and environmental monitoring and remediation could be required in the future as part of the Company's ongoing discussions with the EPA regarding the development and implementation of the remedial action plans. In addition, the current investigation has not yet been completed and does not include all affected areas on the site. Due to the current stage of discussions with the EPA and the uncertainty of the remediation actions that may be required with respect to these affected areas, the Company believes that meaningful estimates of costs or range of costs cannot currently be made and accordingly have not been accrued.

The EPA is expected to complete its next five-year review of the site by August 31, 2013. The Company intends to complete additional investigation of the soil and groundwater on the site during fiscal 2014 with the expectation that the Company will then come to an agreement with the EPA on an approved remediation plan. The Company anticipates there could be revisions to the current remediation plan as a result of these activities. Any revisions could be material to the operating results of any fiscal quarter or fiscal year. The Company does not expect such additional expenses would have a material adverse effect on its liquidity or financial condition.

The following table summarizes the undiscounted environmental remediation liability classifications included in the balance sheet as of May 31, 2013 and 2012 and August 31, 2012:

(\$ in thousands) Balance Sheet Classification	Environmental Remediation Liabilities		
	May 31, 2013	May 31, 2012	August 31, 2012
Other current liabilities	\$ 2,050	\$ 2,559	\$ 2,414
Other noncurrent liabilities	5,200	5,200	5,200
Total environmental remediation liabilities	\$ 7,250	\$ 7,759	\$ 7,614

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The following table provides the changes in the Company's product warranties:

(\$ in thousands)	Three months ended	
	May 31, 2013	May 31, 2012
Warranties:		
Product warranty accrual balance, beginning of period	\$ 5,572	\$ 3,829
Liabilities accrued for warranties during the period	2,240	1,250
Warranty claims paid during the period	(1,330)	(946)
Product warranty accrual balance, end of period	\$ 6,482	\$ 4,133

(\$ in thousands)	Nine months ended	
	May 31, 2013	May 31, 2012
Warranties:		
Product warranty accrual balance, beginning of period	\$ 4,848	\$ 3,651
Liabilities accrued for warranties during the period	4,766	2,985
Warranty claims paid during the period	(3,132)	(2,503)
Product warranty accrual balance, end of period	\$ 6,482	\$ 4,133

Note 11 Share-Based Compensation

The Company measures and recognizes compensation expense for all share-based payment awards made to employees and directors based on estimated fair values. The Company's current share-based compensation plans, approved by the stockholders of the Company, provides for awards of stock options, restricted shares, restricted stock units (RSUs), stock appreciation rights, performance shares and performance stock units (PSUs) to employees and non-employee directors of the Company. In connection with the RSUs, PSUs and stock options, the Company is accruing compensation expense based on the estimated number of shares expected to be issued utilizing the most current information available to the Company at the date of the financial statements.

The PSUs vest contingent upon meeting various performance goals. The awards actually earned may range from zero to two hundred percent of the targeted number of PSUs and will be paid in shares of common stock. The performance goals are based upon a three-year revenue growth and a three-year average return on net assets over the performance period. If defined performance goals are not met, no compensation cost will be recognized and any previously recognized compensation expense will be reversed. Share-based compensation expense was \$1.1 million and \$0.8 million for the three months ended May 31, 2013 and 2012, respectively. Share-based compensation expense was \$3.5 million and \$2.6 million for the nine months ended May 31, 2013 and 2012, respectively.

Note 12 Industry Segment Information

Irrigation This reporting segment includes the manufacture and marketing of center pivot, lateral move, and hose reel irrigation systems as well as various water pumping stations and controls. The irrigation reporting segment consists of twelve operating segments that have similar economic characteristics and meet the aggregation criteria, including similar products, production processes, type or class of customer and methods for distribution.

Infrastructure This reporting segment includes the manufacture and marketing of Road Zipper Systems™, moveable barriers, specialty barriers and crash cushions; providing outsource manufacturing services and the manufacturing and selling of large diameter steel tubing and railroad signals and structures. The infrastructure reporting segment consists of two operating segments that have similar economic characteristics and meet the aggregation criteria, including similar products, production processes, type or class of customer and methods for distribution.

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The Company evaluates the performance of its reportable segments based on segment sales, gross profit, and operating income, with operating income for segment purposes excluding unallocated corporate general and administrative expenses, interest income, interest expense, other income and expenses, and income taxes. Operating income for segment purposes does include general and administrative expenses, selling expenses, engineering and research expenses, environmental remediation expenses and other overhead charges directly attributable to the segment.

The Company had no single major customer who represented 10 percent or more of its total revenues during the three and nine months ended May 31, 2013 and 2012.

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Summarized financial information concerning the Company's reportable segments is shown in the following tables:

(\$ in thousands)	Three months ended		Nine months ended	
	May 31, 2013	May 31, 2012	May 31, 2013	May 31, 2012
Operating revenues:				
Irrigation	\$ 200,950	\$ 149,624	\$ 497,844	\$ 367,388
Infrastructure	18,592	22,475	44,607	56,050
Total operating revenues	\$ 219,542	\$ 172,099	\$ 542,451	\$ 423,438
Operating income (loss):				
Irrigation	\$ 44,052	\$ 31,242	\$ 106,787	\$ 64,046
Infrastructure	197	1,433	(3,187)	(699)
Segment operating income	44,249	32,675	103,600	63,347
Unallocated general and administrative expenses	(4,699)	(3,888)	(12,340)	(10,529)
Interest and other income (expense), net	200	(200)	361	(363)
Earnings before income taxes	\$ 39,750	\$ 28,587	\$ 91,621	\$ 52,455
Capital Expenditures:				
Irrigation	\$ 2,733	\$ 2,662	\$ 7,784	\$ 6,493
Infrastructure	74	188	365	1,080
	\$ 2,807	\$ 2,850	\$ 8,149	\$ 7,573
Depreciation and Amortization:				
Irrigation	\$ 1,725	\$ 1,710	\$ 5,121	\$ 5,055
Infrastructure	1,415	1,439	4,259	4,329
	\$ 3,140	\$ 3,149	\$ 9,380	\$ 9,384
Environmental Remediation Expenses				
Irrigation	\$	\$	\$	\$ 6,141
Infrastructure				1,084
	\$	\$	\$	\$ 7,225

(\$ in thousands)	May 31, 2013	May 31, 2012	August 31, 2012
Total Assets:			
Irrigation	\$ 398,751	\$ 304,515	\$ 303,741
Infrastructure	119,370	112,433	111,790
	\$ 518,121	\$ 416,948	\$ 415,531

Note 13 Other Current Liabilities

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(\$ in thousands)	May 31, 2013	May 31, 2012	August 31, 2012
Other current liabilities:			
Compensation and benefits	\$ 15,830	\$ 12,560	\$ 14,438
Deferred revenue	8,897	4,572	3,714
Income tax liability	7,785	6,314	5,397
Warranty	6,482	4,133	4,848
Other	26,265	17,923	16,384
Total other current liabilities	\$ 65,259	\$ 45,502	\$ 44,781

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ITEM 2 *Management's Discussion and Analysis of Financial Condition and Results of Operations*

Concerning Forward-Looking Statements

This Quarterly Report on Form 10-Q contains not only historical information, but also forward-looking statements within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. Statements that are not historical are forward-looking and reflect expectations for future Company conditions or performance. In addition, forward-looking statements may be made orally or in press releases, conferences, reports, on the Company's worldwide web site, or otherwise, in the future by or on behalf of the Company. When used by or on behalf of the Company, the words expect, anticipate, estimate, believe, intend, will, plan, project, and other expressions generally identify forward-looking statements. The entire section entitled "Market Conditions and Outlook" should be considered forward-looking statements. For these statements, the Company claims the protection of the safe harbor for forward-looking statements contained in the Private Securities Litigation Reform Act of 1995.

Forward-looking statements involve a number of risks and uncertainties, including but not limited to those discussed in the "Risk Factors" section in the Company's Annual Report on Form 10-K for the year ended August 31, 2012. Readers should not place undue reliance on any forward-looking statement and should recognize that the statements are predictions of future results or conditions, which may not occur as anticipated. Actual results or conditions could differ materially from those anticipated in the forward-looking statements and from historical results, due to the risks and uncertainties described herein and in the Company's other public filings with the Securities and Exchange Commission, including the Company's Annual Report on Form 10-K for the Company's fiscal year ended August 31, 2012, as well as other risks and uncertainties not now anticipated. The risks and uncertainties described herein and in the Company's other public filings are not exclusive and further information concerning the Company and its businesses, including factors that potentially could materially affect the Company's financial results, may emerge from time to time. Except as required by law, the Company assumes no obligation to update forward-looking statements to reflect actual results or changes in factors or assumptions affecting such forward-looking statements.

Accounting Policies

In preparing the Company's condensed consolidated financial statements in conformity with U.S. GAAP, management must make a variety of decisions which impact the reported amounts and the related disclosures. These decisions include the selection of the appropriate accounting principles to be applied and the assumptions on which to base accounting estimates. In making these decisions, management applies its judgment based on its understanding and analysis of the relevant circumstances and the Company's historical experience.

The Company's accounting policies that are most important to the presentation of its results of operations and financial condition, and which require the greatest use of judgments and estimates by management, are designated as its critical accounting policies. See discussion of the Company's critical accounting policies under Item 7 in the Company's Annual Report on Form 10-K for the Company's fiscal year ended August 31, 2012. Management periodically re-evaluates and adjusts its critical accounting policies as circumstances change. There were no changes in the Company's critical accounting policies during the nine months ended May 31, 2013.

New Accounting Pronouncements

See Note 2 "New Accounting Pronouncements" to the condensed consolidated financial statements set forth in Part I, Item 1 of this Quarterly Report on Form 10-Q.

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Executive Overview

Operating revenues for the three months ended May 31, 2013 increased by 28 percent to \$219.5 million compared with \$172.1 million for the three months ended May 31, 2012. Operating revenues for the nine months ended May 31, 2013 increased by 28 percent to \$542.5 million compared with \$423.4 million for the nine months ended May 31, 2012. The trend for fiscal 2013 included higher demand for irrigation systems stimulated by positive drivers in the agricultural economy and lower demand for infrastructure products due to government funding issues and project delays. The record sales in U.S. and international irrigation markets have led to record results through the first nine months of fiscal 2013 driven by positive farmer sentiment toward capital investments, increased farm income, and concern over drought conditions. As last year's drought conditions across the U.S. pushed commodity prices higher, the recognition of the importance of efficient, mechanical irrigation rose, creating robust demand for irrigation equipment in the current fiscal year.

Gross margins improved to 28.7 percent for the three months ended May 31, 2013 compared to 28.5 percent in the comparable prior year period. Gross margins in irrigation segment improved modestly while infrastructure segment gross margins declined by approximately three percentage points on lower revenues of higher margin Road Zipper systems. U.S. irrigation gross margins increased due to strong pricing, manufacturing productivity and expense leveraging, offset by the increased mix of lower margin international irrigation sales. Gross margins improved to 28.8 percent for the nine months ended May 31, 2013 compared to 27.3 percent in the comparable prior year period primarily due to higher irrigation gross revenues.

Net earnings were \$26.1 million or \$2.01 per diluted share for the three months ended May 31, 2013 compared with \$18.8 million or \$1.47 per diluted share for the same prior year period. Net earnings were \$60.1 million or \$4.66 per diluted share for the nine months ended May 31, 2013 compared with \$34.5 million or \$2.70 per diluted share for the same prior year period.

Market Conditions and Outlook

Irrigation equipment demand remained strong during the primary selling season. However, the impact of drought conditions that had favorably impacted irrigation demand over the past twelve months has been diminished by rainfall throughout the Midwest. The concern has switched from the impact of the drought to concerns over delayed planting and crop quality due to heavy rains in the Midwest, increasing yield uncertainty. Irrigation equipment demand for 2014 and beyond is currently unclear and will be driven by farmer sentiment and influenced by weather conditions, commodity prices, stock-to-use ratios, and farm income potential. Demand for the Company's irrigation equipment is closely aligned with Net Farm Income and commodity prices and can fluctuate significantly on a quarterly or annual basis. Changing farm subsidies and capital investment tax benefits by the U.S. federal government may positively or adversely impact irrigation equipment demand.

The Company believes the most significant opportunities for growth over the next several years are in international markets, where irrigation use is significantly less developed, and demand is driven primarily by food security, water scarcity and population growth. In most of these international markets, mechanized irrigation represents substantial yield enhancement opportunities, while still having minimal market penetration. While the irrigation revenues in the developing regions are often less consistent and project based, they represent substantial near-term and long-term growth opportunities, enabled by the Company's global presence.

Infrastructure demand, including for Road Zipper System™ projects, has proven to be challenging due to funding issues and project delays. The infrastructure segment continues to experience revenue and profit volatility due to the project nature of the Road Zipper Systems™ and the fixed nature of some operating expenses. The Company believes in the opportunity for Road Zipper Systems™ to drive significant profitability over the long term as a superior solution to worldwide traffic congestion, lost productivity and energy waste.

Although the environment for infrastructure sales continues to be constrained by longer-term funding uncertainty, the Company is seeing indications for improvement from recent sales trends. During 2012, the U.S. government extended the multi-year U.S. highway bill through 2014, creating moderately positive sentiment for U.S. infrastructure spending. Demand for the Company's transportation safety products continues to be driven by population growth and the need for improved road safety.

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As of May 31, 2013, the Company had an order backlog of \$80.0 million compared with \$44.5 million at May 31, 2012 and \$159.3 million at February 28, 2013. The increase in current year backlog reflects \$23.0 million carryover volume from the Middle East (Iraq) order announced in the second quarter, increased equipment demand in South America and modest increases in U.S. irrigation and infrastructure. The Company anticipates lower gross margins in the fourth quarter of fiscal 2013 due to increased order backlog of lower margin international irrigation projects and due to planned maintenance projects. The Company's backlog can fluctuate from period to period due to the seasonality, cyclicality, timing and execution of contracts. Typically, the Company's backlog at any point in time represents only a portion of the revenue it expects to realize during the following three month period. However, the timing related to certain project oriented contracts may extend longer than three months.

For the business overall, the global, long-term drivers of water conservation, population growth, increasing importance of biofuels, and the need for safer, more efficient transportation solutions remain positive. The Company is committed to achieving long-term earnings growth and shareholder value through multiple strategies, including continual investment in core businesses, acquisitions, dividends and share repurchases.

Results of Operations**For the Three Months ended May 31, 2013 compared to the Three Months ended May 31, 2012**

The following section presents an analysis of the Company's operating results displayed in the condensed consolidated statements of operations for the three months ended May 31, 2013 and 2012. It should be read together with the industry segment information in Note 12 to the condensed consolidated financial statements:

(\$ in thousands)	Three months ended May 31, 2013	May 31, 2012	Percent Increase (Decrease)
Consolidated			
Operating revenues	\$ 219,542	\$ 172,099	28%
Gross profit	\$ 63,036	\$ 49,028	29%
Gross margin	28.7%	28.5%	
Operating expenses ⁽¹⁾	\$ 23,486	\$ 20,241	16%
Operating income	\$ 39,550	\$ 28,787	37%
Operating margin	18.0%	16.7%	
Other income (expense), net	\$ 200	\$ (200)	200%
Income tax expense	\$ 13,687	\$ 9,764	40%
Effective income tax rate	34.4%	34.2%	
Net earnings	\$ 26,063	\$ 18,823	38%
Irrigation Equipment Segment			
Segment operating revenues	\$ 200,950	\$ 149,624	34%
Segment operating income ⁽²⁾	\$ 44,052	\$ 31,242	41%
Segment operating margin ⁽²⁾	21.9%	20.9%	
Infrastructure Products Segment			
Segment operating revenues	\$ 18,592	\$ 22,475	-17%
Segment operating income ⁽²⁾	\$ 197	\$ 1,433	-86%
Segment operating margin ⁽²⁾	1.1%	6.4%	

(1) Includes \$4.7 million and \$3.9 million of unallocated general and administrative expenses for the three months ended May 31, 2013 and 2012, respectively.

(2) Excludes unallocated general & administrative expenses.

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Revenues

Operating revenues for the three months ended May 31, 2013 increased by 28 percent to \$219.5 million compared with \$172.1 million for the three months ended May 31, 2012. The increase is attributable to a \$51.3 million increase in irrigation revenues offset in part by a \$3.9 million decrease in infrastructure revenues. The irrigation segment provided 92 percent of Company revenue for the three months ended May 31, 2013 as compared to 87 percent of the same prior year period, due to growth in irrigation equipment revenues and the decline in infrastructure revenues.

U.S. irrigation revenues for the three months ended May 31, 2013 of \$118.3 million increased 12 percent compared to the three months ended May 31, 2012. The increase in U.S. irrigation revenues is primarily due to a 6 percent increase in the number of irrigation systems sold compared to the prior year, with the largest increases in the Corn Belt. Favorable economic conditions in U.S. agriculture markets continued to drive strong demand for irrigation equipment. Farm commodity prices remained relatively high through most of the quarter and continue to support positive farmer sentiment. Higher commodity prices and forecasted planted acres are contributing to significantly higher Net Farm Income. As of February 2013, the U.S. Department of Agriculture (USDA) projected U.S. 2013 Net Farm Income to be the highest on record and 73 percent above the 10-year average.

International irrigation revenues for the three months ended May 31, 2013 of \$82.6 million increased 88 percent from \$44.0 million in the three months ended May 31, 2012. The increase in international irrigation revenues is primarily due to a 97 percent increase in the number of irrigation systems sold compared to the prior year. Operating revenues increased in nearly all markets and most significantly in the Middle East and South America. For the three months ended May 31, 2013, the Company recognized revenues of \$16.0 million on the \$39.0 million contract in Iraq consisting of irrigation machines and ancillary equipment. In South America, irrigation equipment revenues in Brazil more than doubled over the same quarter last year, fueled by proven success from mechanized irrigation and attractive interest rates offered by the Brazilian government for agricultural equipment.

Infrastructure segment revenues were \$18.6 million for the three months ended May 31, 2013 decreasing 17 percent from \$22.5 million for the three months ended May 31, 2012 primarily due to lower revenues of Road Zipper System™ projects and road safety products. Infrastructure sales continue to be constrained by uncertainty of longer-term plans for highway projects and government funding.

Gross Margin

Gross profit for the three months ended May 31, 2013 of \$63.0 million increased 29 percent compared to \$49.0 million for three months ended May 31, 2012. The increase in gross profit was primarily attributable to a \$13.5 million increase on higher sales volume and a \$0.5 million gross profit increase from improvement in gross margin primarily due to a strong pricing environment. Gross margin was 28.7 percent for the three months ended May 31, 2013 compared to 28.5 percent for the three months ended May 31, 2012. Gross margins in irrigation improved modestly while infrastructure gross margins declined by approximately three percentage points on lower revenues of higher margin Road Zipper systems. U.S. irrigation gross margins increased due to strong pricing and manufacturing productivity and leverage, offset by the increased mix of lower margin international irrigation sales.

Operating Expenses

The Company's operating expenses of \$23.5 million for the three months ended May 31, 2013 were \$3.2 million higher than such expenses for the three months ended May 31, 2012. The increase in operating expenses is primarily related to an increase of \$1.9 million in personnel-related expenses, driven by higher incentive compensation and headcount to support growth, increases in accounts receivable reserves of \$0.9 million and increases in research and development expenses of \$0.5 million. Operating expenses were 10.7 percent of sales for the three months ended May 31, 2013 compared to 11.8 percent of sales for the three months ended May 31, 2012.

Operating margin was 18.0 percent for the three months ended May 31, 2013 as compared to 16.7 percent for the three months ended May 31, 2012.

Income Taxes

The Company recorded income tax expense of \$13.7 million and \$9.8 million for the three months ended May 31, 2013 and 2012, respectively. The estimated annual effective income tax rate used to calculate income tax expense was 34.4 percent and 34.2 percent for the three months ended May 31, 2013 and 2012, respectively. The increase in the estimated annual effective income tax rate from May 2012 to May 2013 primarily related to incremental foreign taxes less certain tax credits reinstated in the three months ended February 28, 2013. The Company recorded no material discrete items for the three months ended May 31, 2013 and 2012.

Table of Contents**For the Nine Months ended May 31, 2013 compared to the Nine Months ended May 31, 2012**

The following section presents an analysis of the Company's operating results displayed in the condensed consolidated statements of operations for the nine months ended May 31, 2013 and 2012. It should be read together with the industry segment information in Note 12 to the condensed consolidated financial statements:

\$ in thousands	Nine months ended		Percent
	May 31, 2013	May 31, 2012	Increase (Decrease)
Consolidated			
Operating revenues	\$ 542,451	\$ 423,438	28%
Gross profit	\$ 156,257	\$ 115,770	35%
Gross margin	28.8%	27.3%	
Operating expenses ⁽¹⁾	\$ 64,997	\$ 62,952	3%
Operating income	\$ 91,260	\$ 52,818	73%
Operating margin	16.8%	12.5%	
Other income (expense), net	\$ 361	\$ (363)	199%
Income tax provision	\$ 31,479	\$ 17,937	75%
Effective income tax rate	34.4%	34.2%	
Net earnings	\$ 60,142	\$ 34,518	74%
Irrigation Equipment Segment			
Segment operating revenues	\$ 497,844	\$ 367,388	36%
Segment operating income ⁽²⁾	\$ 106,787	\$ 64,046	67%
Segment operating margin ⁽²⁾	21.4%	17.4%	
Infrastructure Products Segment			
Segment operating revenues	\$ 44,607	\$ 56,050	-20%
Segment operating loss ⁽²⁾	\$ (3,187)	\$ (699)	-356%
Segment operating margin ⁽²⁾	-7.1%	-1.2%	

(1) Includes \$12.3 million and \$10.5 million of unallocated general and administrative expenses for the nine months ended May 31, 2013 and 2012, respectively.

(2) Excludes unallocated general and administrative expenses. No environmental remediation expenses were recorded in the nine months ended May 31, 2013. Environmental remediation expenses of \$6.1 and \$1.1 million were allocated to the irrigation segment and the infrastructure segment, respectively, for the nine months ended May 31, 2012.

Revenues

Operating revenues for the nine months ended May 31, 2013 increased by 28 percent to \$542.5 million compared with \$423.4 million for the nine months ended May 31, 2012. The increase is attributable to a \$130.5 million increase in irrigation revenues offset in part by an \$11.5 million decrease in infrastructure revenues. The irrigation segment provided 92 percent of Company revenue for the nine months ended May 31, 2013 as compared to 87 percent of the same prior year period, due to exceptional growth in irrigation equipment revenues and the decline in infrastructure revenues.

U.S. irrigation revenues for the nine months ended May 31, 2013 of \$331.9 million increased 33 percent from \$249.1 million in the nine months ended May 31, 2012. The increase in U.S. irrigation revenues is primarily due to a 32 percent increase in the number of irrigation systems sold compared to the prior year, with the largest increases in the Corn Belt. As noted in the analysis of the three month period above, Net Farm Income and commodity prices have remained strong by historical standards and have continued to drive positive farmer sentiment throughout fiscal 2013.

International irrigation revenues for the nine months ended May 31, 2013 of \$166.0 million increased 40 percent compared to the nine months ended May 31, 2012. The increase in international irrigation revenues is primarily due to a 42 percent increase in the number of irrigation systems sold compared to the prior year. Operating revenues increased in nearly all markets and most significantly in South America and the Middle East, including \$16.0 million on the \$39.0 million contract in Iraq consisting of irrigation machines and ancillary equipment.

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Infrastructure segment revenues were \$44.6 million for the nine months ended May 31, 2013 decreasing 20 percent from \$56.1 million for the nine months ended May 31, 2012 primarily due to lower revenues of Road Zipper System™ projects and road safety products. Infrastructure sales continue to be constrained by the uncertainty of longer term plans for highway projects and government funding.

Gross Margin

Gross profit for the nine months ended May 31, 2013 of \$156.3 million increased 35 percent compared to \$115.8 million for the nine months ended May 31, 2012. The increase in gross profit was primarily attributable to a \$32.3 million increase on higher sales volume and an \$8.2 million gross profit increase from improvement in gross margin due to a strong pricing environment. Gross margin was 28.8 percent for the nine months ended May 31, 2013 compared to 27.3 percent for the nine months ended May 31, 2012 as higher gross margins realized in the irrigation segment more than offset lower gross margins realized in the infrastructure segment. Irrigation segment gross margins increased primarily due to a strong pricing environment combined with increased manufacturing productivity and leverage.

Operating Expenses

The Company's operating expenses of \$65.0 million for the nine months ended May 31, 2013 were \$2.0 million higher than such expenses for the nine months ended May 31, 2012. The increase in operating expenses is primary related to an increase of \$5.0 million in personnel-related expenses, driven by higher incentive compensation and headcount to support growth, increases in research and development expenses of \$2.1 million and increases in accounts receivable reserves of \$1.3 million. These increases were partially offset by the \$7.2 million decrease in environmental remediation expense. Operating expenses were 12.0 percent of sales for the nine months ended May 31, 2013 compared to 14.9 percent of sales for the nine months ended May 31, 2012.

Operating margin was 16.8 percent for the nine months ended May 31, 2013 as compared to 12.5 percent for the nine months ended May 31, 2012.

Income Taxes

The Company recorded income tax expense of \$31.5 million and \$17.9 million for the nine months ended May 31, 2013 and 2012, respectively. The estimated annual effective income tax rate used to calculate income tax expense was 34.4 percent and 34.2 percent for each of the nine months ended May 31, 2013 and 2012, respectively. The increase in the estimated annual effective income tax rate from May 2012 to May 2013 primarily related to incremental foreign taxes less certain tax credits reinstated in the nine months ended May 31, 2013. The Company recorded no material discrete items for the nine months ended May 31, 2013 and 2012.

Liquidity and Capital Resources

The Company's cash and cash equivalents totaled \$170.2 million at May 31, 2013 compared with \$119.8 million at May 31, 2012 and \$143.4 million at August 31, 2012. The Company requires cash for financing its receivables and inventories, paying operating expenses and capital expenditures, and for share repurchases and dividends. The Company meets its liquidity needs and finances its capital expenditures from its available cash and funds provided by operations along with borrowings under three credit arrangements that are described below. The Company believes its current cash resources, projected operating cash flow, and remaining capacity under its continuing bank lines of credit are sufficient to cover all of its expected working capital needs, planned capital expenditures, dividends, and other cash requirements, excluding potential acquisitions. Although the Company made no repurchases of its common stock during the nine months ended May 31, 2013, the Company does have existing authorization to purchase up to 881,139 shares of its common stock under the Company's share repurchase plan.

The Company's total cash and cash equivalents held by foreign subsidiaries, in which earnings are considered indefinitely reinvested, was approximately \$18.0 million and \$13.9 million as of May 31, 2013 and 2012, respectively. The Company considers these funds to be permanently reinvested, and would need to accrue and pay taxes if these funds were repatriated. The Company does not intend to repatriate the funds, and does not expect these funds to have a significant impact on the Company's overall liquidity.

Net working capital was \$280.5 million at May 31, 2013, as compared with \$211.6 million at May 31, 2012. The increase in net working capital mainly resulted from increased cash from earnings over the past year, which was partially offset by increased inventory to support the increases in irrigation sales (net of an increase in associated payables) and increased receivables due to higher sales.

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Cash flows provided by operations totaled \$40.9 million during the nine months ended May 31, 2013 compared to \$25.9 million provided by operations during the same prior year period. Cash provided by operations increased by \$15.0 million compared to the prior year period primarily as a result of increased earnings (\$25.6 million) and positive cash flow changes in other current liabilities (\$19.8 million) and payables (\$17.1 million) offset in part by decreases due to negative cash flow changes in receivables (\$29.2 million), other current assets (\$6.3 million), other noncurrent assets and liabilities (\$5.4 million) and inventories (\$5.0 million).

Cash flows used in investing activities totaled \$8.6 million during the nine months ended May 31, 2013 compared to cash flows used in investing activities of \$6.2 million during the same prior year period. The increase in the net cash used in investing activities was primarily due to the payments for the settlement of net investment hedge losses for the nine months ended May 31, 2013 versus proceeds from settlement of net investment gains for the prior year. Capital spending of \$8.1 million in fiscal 2013 increased compared to the prior year capital spending of \$7.6 million.

Cash flows used in financing activities totaled \$5.6 million during the nine months ended May 31, 2013 compared to cash flows used in financing activities of \$6.6 million during the same prior year period. The decrease in cash used in financing activities was primarily due to a \$2.0 million change in share-based compensation activities offset in part by an increase of \$1.0 million of additional dividends paid. The Company's total interest-bearing debt decreased from \$5.4 million at May 31, 2012 to \$1.1 million at May 31, 2013 due to four quarterly principal payments. The payment on the remaining \$1.1 million of interest-bearing debt at May 31, 2013 was repaid in full on its scheduled maturity date of June 10, 2013.

Euro Line of Credit

The Company's wholly-owned European subsidiary, Lindsay Europe SAS, has an unsecured revolving line of credit with Societe Generale, a European commercial bank, under which it could borrow for working capital purposes up to 2.3 million Euros, which equates to approximately \$3.0 million U.S. dollars as of May 31, 2013 (the Euro Line of Credit). On February 8, 2013, the Company extended the Euro Line of Credit with Societe Generale through January 31, 2014. There were no borrowings outstanding on this credit agreement at May 31, 2013 and 2012 and August 31, 2012. Under the terms of the Euro Line of Credit, borrowings, if any, bear interest at a floating rate in effect from time to time designated by the commercial bank as the Euro Interbank Offered Rate plus 110 basis points (1.30 percent at May 31, 2013). Unpaid principal and interest is due by January 31, 2014.

BSI Term Note

The Company entered into an unsecured \$30.0 million Term Note and Credit Agreement, effective June 1, 2006, with Wells Fargo Bank, N.A. (the BSI Term Note) to partially finance the acquisition of Barrier Systems, Inc., a wholly owned subsidiary of the Company. Borrowings under the BSI Term Note bear interest at a rate equal to LIBOR plus 50 basis points (0.69 percent as of May 31, 2013). The Company effectively fixed the economic effect of the variable interest rate at 6.05 percent through an interest rate swap as described in Note 7 to the condensed consolidated financial statements. Principal is repaid quarterly in equal payments of \$1.1 million over a seven-year period that began in September of 2006. The remaining principal balance of the BSI Term Note was repaid in full on its scheduled maturity date of June 10, 2013.

Revolving Credit Agreement

The Company has an unsecured \$30.0 million Revolving Credit Note and Credit Agreement with Wells Fargo Bank, N.A., which was amended on February 13, 2013 in order to extend the termination date from January 23, 2014 to February 13, 2016 (the Revolving Credit Agreement). The borrowings from the Revolving Credit Agreement may primarily be used for working capital purposes and funding acquisitions. At May 31, 2013 and 2012 and August 31, 2012, there was no outstanding balance on the Revolving Credit Agreement. Borrowings under the Revolving Credit Agreement bear interest at a rate equal to LIBOR plus 90 basis points (1.09 percent as of May 31, 2013), subject to adjustment as set forth in the Revolving Credit Agreement. Interest is paid on a monthly to quarterly basis depending on loan type. The Company also pays an annual commitment fee of 0.25 percent on the unused portion of the Revolving Credit Agreement. Any unpaid principal and interest is due by February 13, 2016.

The Revolving Credit Agreement contains similar covenants, including certain covenants relating to the Company's financial condition. These include maintaining a funded debt to EBITDA ratio, a fixed charge coverage ratio, a current ratio and a tangible net worth requirement (all as defined in the Notes) at specified levels. Upon the occurrence of any event of default of these covenants, including a change in control of the Company (as defined in the Notes), all amounts due thereunder may be declared to be immediately due and payable. The BSI Term Note contained substantially similar covenants. At May 31, 2013 and 2012 and August 31, 2012, the Company was in compliance with all loan covenants.

Contractual Obligations and Commercial Commitments

There have been no material changes in the Company's contractual obligations and commercial commitments as described in the Company's Annual Report on Form 10-K for the fiscal year ended August 31, 2012.

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ITEM 3 Quantitative and Qualitative Disclosures About Market Risk

There have been no material changes from the Company's quantitative and qualitative disclosures about market risk previously disclosed in the Company's most recent Annual Report filed on Form 10-K. See discussion of the Company's quantitative and qualitative disclosures about market risk under Part II, Item 7A in the Company's Annual Report on Form 10-K for the Company's fiscal year ended August 31, 2012.

ITEM 4 Controls and Procedures

The Company carried out an evaluation under the supervision and the participation of the Company's management, including the Company's Chief Executive Officer (CEO) and Chief Financial Officer (CFO), of the effectiveness of the design and operation of the Company's disclosure controls and procedures pursuant to Exchange Act Rules 13a-15(e) and 15d-15(e). Based upon that evaluation, the CEO and CFO concluded that the Company's disclosure controls and procedures were effective as of May 31, 2013.

Additionally, the CEO and CFO determined that there has not been any change to the Company's internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) during the last fiscal quarter that has materially affected, or is reasonably likely to materially affect, the Company's internal control over financial reporting.

Part II OTHER INFORMATION

ITEM 1 Legal Proceedings

See the disclosure in Note 9 Commitments and Contingencies to the condensed consolidated financial statements set forth in Part I, Item 1 of this Quarterly Report on Form 10-Q, which disclosure is hereby incorporated herein by reference.

ITEM 1A Risk Factors

There have been no material changes from risk factors previously disclosed in the Company's most recent Annual Report filed on Form 10-K. See the discussion of the Company's risk factors under Part I, Item 1A in the Company's Annual Report on Form 10-K for the Company's fiscal year ended August 31, 2012.

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ITEM 6 Exhibits

Exhibit No.	Description
3.1	Restated Certificate of Incorporation of the Company, incorporated by reference to Exhibit 3.1 to the Company's Current Report on Form 8-K filed on December 14, 2006.
3.2	Amended and Restated By-Laws of the Company, incorporated by reference to Exhibit 3.1 of the Company's Current Report on Form 8-K filed on February 3, 2011.
4.1	Specimen Form of Common Stock Certificate, incorporated by reference to Exhibit 4(a) of the Company's Quarterly Report on Form 10-Q for the fiscal quarter ended November 30, 2006.
31.1*	Certification of Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 18 U.S.C. Section 1350.
31.2*	Certification of Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 18 U.S.C. Section 1350.
32.1*	Certification of Chief Executive Officer and Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 18 U.S.C. Section 1350.
101.INS**	XBRL Instance Document
101.SCH**	XBRL Taxonomy Extension Schema Document
101.CAL**	XBRL Taxonomy Extension Calculation Linkbase Document
101.DEF**	XBRL Taxonomy Extension Definition Linkbase Document
101.LAB**	XBRL Taxonomy Extension Label Linkbase Document
101.PRE**	XBRL Taxonomy Extension Presentation Linkbase Document

* Filed herein.

** Furnished herewith. Pursuant to Rule 406T of Regulation S-T, these interactive data files are deemed not filed or part of a registration statement or prospectus for purposes of Sections 11 or 12 of the Securities Act of 1933, are deemed not filed for purposes of Section 18 of the Securities Exchange Act of 1934 and otherwise are not subject to liability under these Sections.

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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 on this 2nd day of July 2013.

LINDSAY CORPORATION

By: /s/ JAMES C. RAABE

Name: James C. Raabe

Title: *Vice President and Chief Financial Officer*
(on behalf of the registrant and as principal
financial officer)