

Castle Brands Inc  
Form 10-K/A  
June 16, 2015

**UNITED STATES**

**SECURITIES AND EXCHANGE COMMISSION**

**Washington, D.C. 20549**

**FORM 10-K/A**

**Amendment No. 1**

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

**For the fiscal year ended March 31, 2015**

**or**

**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 001-32849**

**Castle Brands Inc.**

(Exact name of registrant as specified in its charter)

**Florida** **41-2103550**  
(State or other jurisdiction of (I.R.S. Employer  
incorporation or organization) Identification No.)

**122 East 42nd Street, Suite 4700**  
**New York, New York** **10168**  
(Address of principal executive offices) (Zip Code)

**Registrant's telephone number, including area code (646) 356-0200**

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

| <b>Title of Each Class</b>     | <b>Name of Each Exchange on Which Registered</b> |
|--------------------------------|--|
| Common stock, \$0.01 par value | NYSE MKT   |

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

None.

Indicate by check mark whether the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes  No

Indicate by check mark whether the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the 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 Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements 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 (§229.405 of this chapter) 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 pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of 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.

Indicate by check mark whether the registrant is a large accelerated filer, accelerated filer, a non-accelerated filer or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer  Accelerated filer  
 Non-accelerated filer  Smaller reporting company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act). Yes  No

The aggregate market value of the registrant's common stock held by non-affiliates of the registrant based on the September 30, 2014 closing price was approximately \$86,400,000 based on the closing price per share as reported on the NYSE MKT on such date. The registrant had 157,781,544 shares of common stock outstanding at June 15, 2015.

## **EXPLANATORY NOTE**

The registrant met the accelerated filer requirements as of the end of the fiscal year ended March 31, 2015 pursuant to Rule 12b-2 of the Securities Exchange Act of 1934, as amended, or Exchange Act. However, pursuant to Rule 12b-2 and SEC Release No. 33-8876, the registrant (as a smaller reporting company transitioning to the larger reporting company system) is not required to satisfy the larger reporting company disclosure requirements until its first quarterly report on Form 10-Q for the fiscal year ending March 31, 2016.

## **DOCUMENTS INCORPORATED BY REFERENCE**

Part III (Items 10, 11, 12, 13 and 14) of this annual report on Form 10-K is incorporated by reference from the definitive Proxy Statement for the 2015 Annual Meeting of Shareholders to be filed with the Securities and Exchange Commission no later than 120 days after the end of the registrant's fiscal year covered by this report.



## **EXPLANATORY NOTE**

This Amendment No. 1 to the Annual Report on Form 10-K (the “Amendment No. 1”) of Castle Brands Inc. (the “Company”) amends the Company’s Annual Report on Form 10-K for the year ended March 31, 2015 (the “Original Filing”) which was filed with the Securities and Exchange Commission on June 15, 2015. The Company is filing this Amendment No. 1 solely to provide Exhibit 101 that was not included in the Original Filing.

Exhibit 101 to this Amendment No. 1 provides the following materials from the Original Filing formatted in XBRL (eXtensible Business Reporting Language) with detailed footnote tagging: (i) consolidated balance sheets, (ii) consolidated statements of operations, (iii) consolidated statements of comprehensive loss, (iv) consolidated statements of changes in equity, (v) consolidated statements of cash flows and (vi) notes to consolidated financial statements. This Amendment No. 1 is an exhibit-only filing.

The Company is filing Exhibit 101 in accordance with the temporary hardship exemption provided by Rule 201 of Regulation S-T, which extended the date by which the Interactive Data File is required to be submitted by six business days.

Except as described above, this Amendment No. 1 does not amend any other information set forth in the Original Filing, and the Company has not updated disclosures included therein to reflect any events that occurred subsequent to June 15, 2015.

**PART IV**

**Item 15. Exhibits, Financial Statement Schedules**

(b)

| <b>Exhibit<br/>Number</b> | <b>Exhibit</b>   |
|---------------------------|--|
| 31.3                      | Certification of CEO Pursuant to Rule 13a-14(a), as Adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002*                 |
| 31.4                      | Certification of CFO Pursuant to Rule 13a-14(a), as Adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002*                 |
| 32.2                      | Certification of CEO and CFO 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.  |
| 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 herewith

**SIGNATURES**

Pursuant to the requirements of Section 13 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 June 16, 2015.

**CASTLE BRANDS INC.**

By: /s/ ALFRED J. SMALL  
 Alfred J. Small  
 Senior Vice President, Chief Financial  
 Officer, Secretary and Treasurer (Principal  
 Financial Officer and Principal Accounting  
 Officer)

Pursuant to the requirements of 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.

| <b>Signature</b>                       | <b>Title</b>  | <b>Date</b>   |
|--|---|---------------|
| *<br>Richard J. Lampen                 | President and Chief Executive Officer and Director<br>(Principal Executive Officer)   | June 16, 2015 |
| /s/ Alfred J. Small<br>Alfred J. Small | Senior Vice President, Chief Financial<br>Officer, Secretary and Treasurer (Principal<br>Financial Officer and Principal Accounting<br>Officer) | June 16, 2015 |
| *<br>Mark Andrews                      | Director  | June 16, 2015 |
| *<br>John F. Beaudette                 | Director  | June 16, 2015 |
| *<br>Henry C. Beinstein                | Director  | June 16, 2015 |
| *<br>Phillip Frost, M.D.               | Director  | June 16, 2015 |
| *<br>Glenn L. Halpryn                  | Director  | June 16, 2015 |

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\* Director June 16, 2015  
Dr. Richard M. Krasno

\* Director June 16, 2015  
Steven D. Rubin

\* Director June 16, 2015  
Mark Zeitchick

\*By: /s/ Alfred J. Small  
Alfred J. Small  
Attorney-in-fact