## 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

April 18, 2017 Date of report (Date of earliest event reported)

# **IMAX Corporation**

(Exact Name of Registrant as Specified in Its Charter)

Canada (State or Other Jurisdiction of Incorporation)

2525 Speakman Drive,

Mississauga, Ontario, Canada L5K 1B1

(905) 403-6500

1-35066 (Commission File Number) 98-0140269 (I.R.S. Employer Identification Number)

110 E. 59th Street, Suite 2100 New York, New York, USA 10022 (212) 821-0100

(905) 403-6500

(Registrant's Telephone Number, Including Area Code)

N/A

(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 (see General Instruction A.2. below):

□ Written communication 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)

Dere-commencement communication pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

□ Pre-commencement communication 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 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  $\Box$ 

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.

#### Item 8.01 Other Events

On April 18, 2017, IMAX Corporation (the "Company") posted information on its Investor Relations website (<u>www.imax.com/content/investor-relations</u>) regarding previously announced updates to the presentation of the Company's business groups. There are no changes to the Company's consolidated results.

Exhibit 99.1 to this Current Report on Form 8-K contains a narrative description of the changes to the Company's business groups. Investors are also encouraged to visit the Company's Investor Relations webpage to view updated historical income statements from 2014 through 2016 reflecting the updated presentation.

The information in this Current Report on Form 8-K, shall not be deemed to be "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), or otherwise subject to the liability of that section, and shall not be incorporated by reference into any registration statement or other document filed under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such filing.

#### Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

99.1 IMAX Updated Business Groups

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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.

Date: April 18, 2017

#### **IMAX** Corporation

(Registrant)

By:	/s/ Robert D. Lister
Name:	Robert D. Lister
	Chief Legal Officer & Chief Business Development Officer
By:	/s/ Patrick McClymont
2	/s/ Patrick McClymont Patrick McClymont

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#### **IMAX Changes Presentation of Business Groups**

As previously discussed on the Company's February 23, 2017 earnings call, the Company has changed the presentation of its business groups to better align with how management views the business today. The revised structure does not reflect a restatement of the Company's financials and there has been no change to the Company's consolidated results.

The new structure became effective in the first quarter of 2017, and the Company will report its first quarter 2017 earnings results using the revised presentation. In order to assist investors, the Company is providing a narrative overview of the revised presentation, as well as revised historical data using the new groups, so that investors can update their historical models.

The Company's reportable segments have been reorganized under four primary groups:

- 1. **Network Business**, representing variable revenue generated by box-office results and which includes the reportable segment of IMAX DMR and contingent rent from the joint revenue sharing arrangements and IMAX systems segments.
- Theatre Business, which primarily reflects revenue generated by the sale and installation of theater systems and maintenance services, primarily related to the IMAX Systems and Theater System Maintenance reportable segments, and also includes fixed hybrid revenues and upfront installation costs from the joint revenue sharing arrangements segment.
- 3. **New Business**, which reflects revenue received from content licensing and distribution fees associated with our original content investments, virtual reality initiatives, IMAX Home Entertainment, and other business initiatives that are in the development and/or start-up phase.
- 4. **Other**, which reflects other revenues received primarily from certain IMAX theaters that the Company owns and operates, camera rentals and other miscellaneous items.

The Company intends to continue to use these groups for the foreseeable future as it believes the revised presentation better illustrates the current business and facilitates a clearer understanding of the various segments.

In an effort to provide further visibility into the revised groups, the Company has provided updated historical income statements from 2014 through 2016, which can be downloaded in excel on the Company's Investor Relations website (<a href="http://www.imax.com/content/investor-relations">www.imax.com/content/investor-relations</a>). The excel file recasts the prior periods using the new structure.