

**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**

**Date of Report (Date of earliest event reported) June 28, 2013**

**VISTEON CORPORATION**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction  
of incorporation)

**001-15827**  
(Commission  
File Number)

**38-3519512**  
(IRS Employer  
Identification No.)

**One Village Center Drive, Van Buren Township, Michigan**  
(Address of principal executive offices)

**48111**  
(Zip Code)

**Registrant's telephone number, including area code (800)-VISTEON**

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 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)
- ☐ 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))

## SECTION 2 – FINANCIAL INFORMATION

### Item 2.02. Results of Operations and Financial Condition.

On June 28, 2013 and pursuant to Rule 3-09 of Regulation S-X under the Securities Exchange Act of 1934, as amended (the “Exchange Act”), Visteon Corporation (the “Company”) filed an amended Annual Report on Form 10-K/A to include in its Annual Report on Form 10-K for the fiscal year ended December 31, 2012 certain consolidated financial statements and related notes of Yanfeng Visteon Automotive Trim Systems Company Limited, an unconsolidated joint venture incorporated in the Peoples Republic of China in which the Company owns a 50% interest (“YFV”). In connection with such amended report, the Company is making available to investors and security analysts certain supplemental financial information attached hereto as Exhibit 99.1, which is incorporated herein by reference.

The information contained in Exhibit 99.1 shall not be deemed “filed” for purposes of Section 18 of the Exchange Act, or incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

## SECTION 7 – REGULATION FD

### Item 7.01. Regulation FD Disclosure.

See “Item 2.02. Results of Operations and Financial Condition” above.

## SECTION 9 – FINANCIAL STATEMENTS AND EXHIBITS

### Item 9.01. Financial Statements and Exhibits.

<u>Exhibit No.</u>	<u>Description</u>
99.1	Supplemental financial information of the Company relating to YFV.

**SIGNATURE**

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.

VISTEON CORPORATION

By: /s/ Michael J. Widgren

Michael J. Widgren

Vice President, Corporate Controller and Chief Accounting Officer

Date: June 28, 2013

**EXHIBIT INDEX**

Exhibit No.

Description

Page

99.1	Supplemental financial information of Visteon Corporation relating to Yanfeng Visteon Automotive Trim Systems Company Limited.	
------	--	--



Our Family  
of Businesses



Halla Visteon Climate Control Corp.

Visteon®  
Electronics

Visteon®  
Interiors



Yanfeng Visteon



## Yanfeng 3-09 Financial Statements

June 28, 2013

## Overview

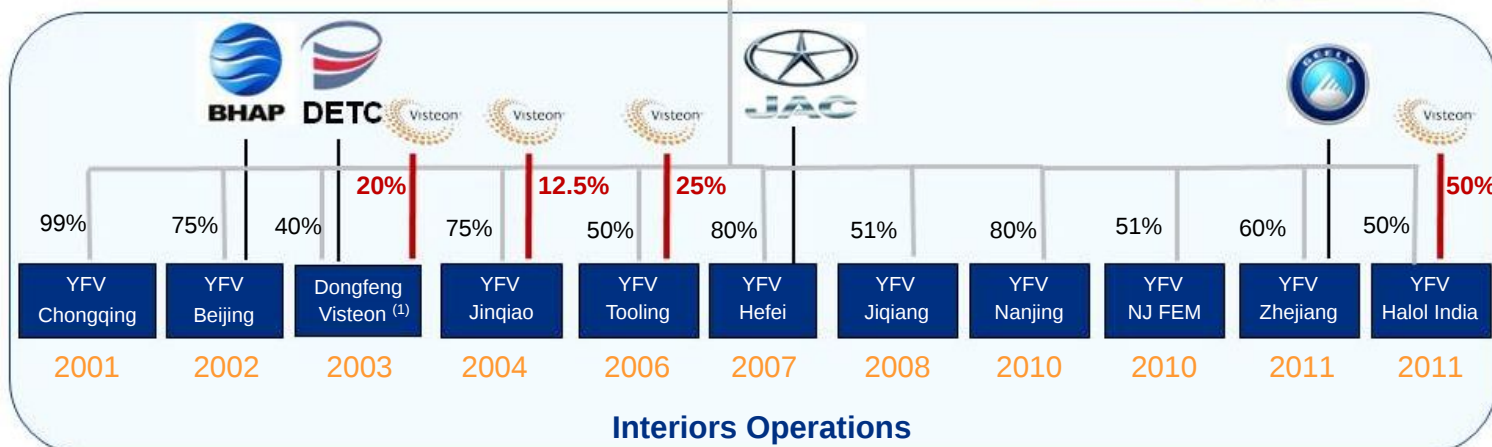
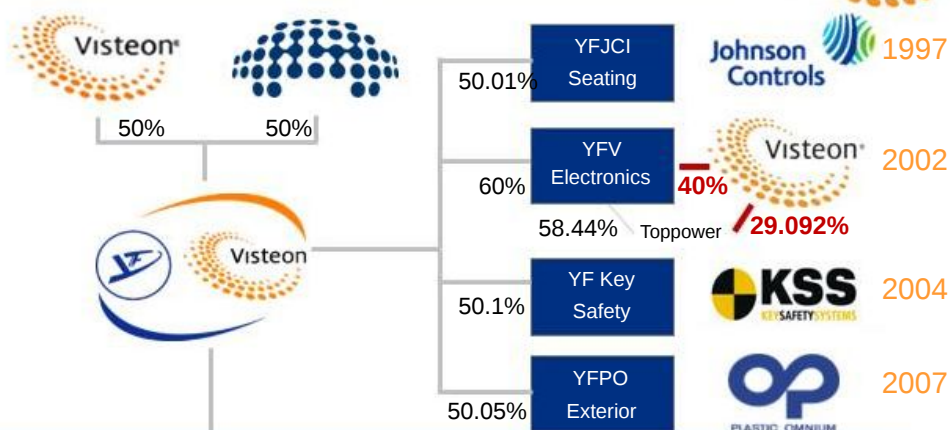
- Rule 3-09 requires separate financial statements be filed for significant subsidiaries that meet certain conditions as set forth by the SEC
- YFV meets these conditions and Visteon filed separate YFV financial statements for historical periods on June 28, 2013 on a Form 10-K/A (amended 2012 annual filing)
  - IFRS basis; initial adoption January 1, 2011
  - Presented full-year 2011 and 2012
- The separate financial statements include the following items in RMB under IFRS:
  - Statement of Income, including revenue, gross profit and net profit
  - Statement of Financial Position with typical balance sheet categories
  - Statement of Shareholders' Equity
  - Statement of Cash Flows
  - Notes to Financial Statements

## YFV Financial Statements Required on Annual Basis Only

# YFV Structure



- The financials in the 3-09 financial statements relate to the 50% / 50% JV between Visteon and HASCO (SAIC)
- The 3-09 financial statements exclude Visteon's direct interests in Yanfeng affiliates (i.e. Dongfeng, Halol India, Jinqiao, Tooling, Toppower YFV Electronics)



— Represent Visteon direct interests in YFV affiliates (these direct interests are not included in YFV consolidated results)

# YFV 3-09 Financial Highlights (2011-2012)



(In Millions)	RMB in Millions		USD in Millions <sup>(1)</sup>	
	2011	2012	2011	2012
Net Operating Revenue	¥ 35,324	¥ 39,772	\$5,598	\$6,303
Gross Profit	¥ 5,322	¥ 6,242	\$843	\$989
% of Sales	15.1%	15.7%	15.1%	15.7%
Selling and Distribution Expenses	¥ 408	¥ 488	\$65	\$77
% of Sales	1.2%	1.2%	1.2%	1.2%
Administrative Expenses	¥ 2,107	¥ 2,355	\$334	\$373
% of Sales	6.0%	5.9%	6.0%	5.9%
Research and Development Expenses	¥ 359	¥ 628	\$57	\$100
% of Sales	1.0%	1.6%	1.0%	1.6%
Other Income / (Losses)	¥ 169	(¥ 13)	\$27	(\$2)
% of Sales	0.5%	(0.0%)	0.5%	(0.0%)
Operating Profit	¥ 2,617	¥ 2,758	\$415	\$437
% of Sales	7.4%	6.9%	7.4%	6.9%
Net Profit Attributable to Equity Holders of Parent	¥ 1,591	¥ 1,553	\$252	\$246
% of Sales	4.5%	3.9%	4.5%	3.9%

Note: Classification of certain expenses vary between IFRS and U.S. GAAP presentation.

(1) Converted to USD at exchange rate of 6.31RMB / USD.

**Under IFRS, YFV Generated ¥ 39.8 Billion in Sales in 2012 and ¥1.6 Billion in Profit**

# YFV Balance Sheet (December 31, 2012)



(In Millions)	12/31/2012	
	RMB	USD
<b>Assets</b>		
Cash and cash equivalents	¥ 6,557	\$1,039
Trade receivables	3,237	513
Inventories	1,113	176
Other current assets	5,984	948
<b>Total current assets</b>	<b>¥ 16,891</b>	<b>\$2,677</b>
Property, plant and equipment	¥ 3,722	\$590
Investments in associates and joint ventures	895	142
Other non-current assets	1,368	217
<b>Total assets</b>	<b>¥ 22,876</b>	<b>\$3,625</b>
<b>Liabilities and Equity</b>		
Trade payables	¥ 7,594	\$1,203
Interest-bearing loans and borrowings	519	82
Other current liabilities	6,342	1,005
<b>Total current liabilities</b>	<b>¥ 14,455</b>	<b>\$2,291</b>
Non-current liabilities	¥ 132	\$21
<b>Total liabilities</b>	<b>¥ 14,587</b>	<b>\$2,312</b>
Share capital	¥ 1,079	\$171
Other reserves	687	109
Retained earnings	3,802	603
<b>Equity attributable to the parent</b>	<b>¥ 5,568</b>	<b>\$882</b>
Non-controlling interests	¥ 2,721	\$431
<b>Total liabilities and equity</b>	<b>¥ 22,876</b>	<b>\$3,625</b>

Note: Assumes exchange rate of 6.31 RMB / USD.

# Walk to Visteon Reported 10-K Financials (FY 2012)



(In Millions)	Currency	Revenue	Gross Margin	Net Income
<b>IFRS</b>	<b>RMB</b>	<b>¥ 39,772</b>	<b>¥ 6,242</b>	<b>¥ 2,602</b>
Less: Non-controlling interests				(1,049)
Equity holders of the parent				¥ 1,553
Exchange rate assumption		6.31	6.31	6.31
Translation	USD	\$6,303	\$989	\$246
<b>Reconciling Differences:</b>				
Classification <sup>(a)</sup>	USD	(14)	(13)	-
Affiliate Consolidation <sup>(b)</sup>	USD	(1,119)	(192)	126
Timing / Other	USD	1	(2)	(3)
<b>Visteon 2012 10-K Financial Statements</b>		<b>\$5,171</b>	<b>\$782</b>	<b>\$369</b>

a) Classification differences between U.S. GAAP and IFRS.

b) Affiliate Consolidation for U.S. GAAP purposes effective June 2012, resulting in non-cash gain of \$126 million.

**As Reported in Visteon's 2012 Financial Statements,  
YFV Earned \$369 Million in Net Income Including \$126 Million Non-Cash Gain**

# Reconciliation to Visteon Reported Equity Income (FY 2012)



(USD in millions)	Net Income	Visteon Equity Income
<b>Total Yanfeng Visteon</b>	<b>\$369</b>	<b>\$181</b>
Visteon Direct Interests in Yanfeng Affiliates		30
<b>Total Yanfeng and Affiliates</b>		<b>\$211</b>
Other Visteon Non-Consolidated Affiliates		15
<b>Total Equity Income to Visteon</b>		<b>\$226</b>

**Visteon Recognized \$211 Million in 2012 Equity Income Related to YFV and Affiliates**

(In millions)	2012
<b>EBITDA</b>	
IFRS Net Income	¥ 1,553
Add:	
Depreciation & Amortization	698
Income Taxes	470
Net Interest Income	(77)
EBITDA	¥ 2,644
USD at 6.31 RMB	\$419
Visteon 50% Share	\$210

Note: All financial information included in the 3-09 financial statements relates to YFV Consolidated only. Visteon's direct stakes in Yanfeng affiliates are not considered for this reporting.

**Visteon's 50% Share of YFV's 2012 EBITDA Translates Into \$210 Million**