

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K

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JAFRA WORLDWIDE HOLDINGS LUX SARL

CIK: **1248305** | IRS No.: **980399297** | State of Incorporation: **N4** | Fiscal Year End: **1231**

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SIC: **2844** Perfumes, cosmetics & other toilet preparations

**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): **August 22, 2005**

JAFRA WORLDWIDE HOLDINGS (LUX) S.àR.L

(Exact Name of Registrant as Specified in its Charter)

Luxembourg
(State or Other Jurisdiction of
Incorporation)

333-106666
(Commission File Number)

98-0399297
(I.R.S. Employer Identification No.)

**382-386 Route de Longwy
L-2212 Luxembourg
Luxembourg**
(Address of Principal Executive Offices)
(Zip Code)

(352) 226027
(Registrant's telephone number, including area code)

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Item 2.02 Results of Operations and Financial Condition.

On August 22, 2005, Jafra Worldwide Holdings (Lux) S.àR.l. and subsidiaries, doing business as Jafra Cosmetics International, issued a press release announcing a delay in the filing of its quarterly report on Form 10-Q for the second quarter of 2005 and providing a preliminary estimate of its results of operations for the three months and six months ended June 30, 2005. The full text of the press release is attached hereto as Exhibit 99 and is incorporated by reference herein.

The information in this Current Report on Form 8-K, including the exhibit attached hereto, shall not be deemed “filed” for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (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.

Item 9.01. Financial Statements and Exhibits.

99 Press Release, dated August 22, 2005.

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 hereunto duly authorized.

Date: August 23, 2005

JAFRA WORLDWIDE HOLDINGS (LUX) S.À.R.L.

By: /s/ GARY ESHLEMAN

Gary Eshleman
Chief Financial Officer

August 22, 2005

JAFRA ANNOUNCES FILING DELAY

Releases Preliminary Second Quarter 2005 Unaudited Operating Results

WESTLAKE VILLAGE, California, August 22, 2005 – Jafra Worldwide Holdings (Lux) S.àR.l. and subsidiaries, doing business as Jafra Cosmetics International (“Jafra” or “the Company”), announced today that, as discussed in its Form 12b-25 filed with the Securities and Exchange Commission, preparation of its financial statements will not be completed within the prescribed time period for filing the second quarter 2005 Form 10-Q.

As Jafra previously reported, it dismissed its former independent accountants on July 7, 2005 and is in the process of engaging new independent accountants. Once engaged, the new accountants will need to review Jafra’s financial statements for the quarter ended June 30, 2005 and will be engaged to audit Jafra’s financial statements for the year ending December 31, 2005. In addition, Jafra has currently determined that its revenue should be recorded at the point of delivery, rather than the time of shipment, which may contribute to a further delay in finalizing the second quarter 2005 financial statements.

The review of Jafra’s financial statements is currently expected to be completed in the third quarter at which time Jafra intends to promptly file its Form 10-Q. Jafra does not expect to be delayed in filing its Form 10-Q for the third quarter of 2005.

In the interest of providing information to its bondholders with respect to the quarter ended June 30, 2005, however, Jafra is announcing the following financial results for that quarter. Jafra cautions bondholders that all of these results are subject to change, possibly materially, following the review of the second quarter financial statements. In addition, Jafra notes that this information does not represent all of the information that would be included in a Quarterly Report on Form 10-Q with respect to the second quarter of 2005.

The following table represents selected components of Jafra’s estimated results of operations, in millions of dollars and as percentages of net sales.

	Three Months Ended June 30,				Six Months Ended June 30,			
	2005*		2004		2005*		2004	
Net sales	\$ 102.3	100.0%	\$ 103.7	100.0%	\$ 199.1	100.0%	\$ 206.8	100.0%
Cost of sales	22.0	21.5	23.9	23.0	43.5	21.8	48.0	23.2
Gross profit	80.3	78.5	79.8	77.0	155.6	78.2	158.8	76.8
Selling, general and administrative expenses	60.7	59.3	60.9	58.7	121.0	60.8	124.2	60.1
Transaction related expenses	–	–	26.1	25.2	–	–	29.5	14.3
Restructuring and impairment charges	–	–	0.9	0.9	–	–	2.8	1.3
Income (loss) from operations	19.6	19.2	(8.1)	(7.8)	34.6	17.4	2.3	1.1

* Financial information for the three and six months ended June 30, 2005 were based upon revenue being recognized at point of delivery.

About Jafra

Jafra is a direct seller of skin and body care products, color cosmetics, fragrances and other personal care products. Jafra sells its Jafra brand products through a direct selling network of approximately 420,000 independent consultants who market and sell Jafra's products to their customers. Jafra operates in three primary markets: Mexico, the United States and Europe. In Europe, Jafra operates in Germany, Switzerland, Italy, Austria, Holland and several other countries through distributors. More information about Jafra and its products can be found on the Company's website, <http://www.jafra.com>.

The statements in this press release that relate to future plans, events or performance are forward-looking statements that involve risks and uncertainties. Readers are cautioned that these statements are only predictions and may differ materially from actual future events or results, and are referred to the documents filed by the Company with the Securities and Exchange Commission, specifically the most recent reports on Form 10-K and Form 10-Q, which identify important risk factors that could cause actual results to differ from those contained in the forward-looking statements, including risks associated with future growth, dependence on new product offerings, currency adjustments, international operations, competition, and financial risk management, among others. The Company undertakes no obligation to update any such forward-looking statements.