

FLEXTRONICS INTERNATIONAL LTD  
Form 8-K  
July 26, 2005

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**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

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**FORM 8-K**

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**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of  
the Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported): July 26, 2005**

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**FLEXTRONICS INTERNATIONAL LTD.**

(Exact name of registrant as specified in its charter)

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**Singapore**  
(State or other jurisdiction of  
Incorporation)

**0-23354**  
(Commission File Number)

**Not Applicable**  
(IRS Employer  
Identification No.)

**One Marina Boulevard, # 28-00, Singapore**  
(Address of principal executive offices)

**018989**  
(Zip Code)

**Registrant's telephone number, including area code: (65) 6890-7188**

**Not Applicable**

**(Former name or former address, if changed since last report)**

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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 communications 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))
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**Item 2.02 Results of Operations and Financial Condition**

On July 26, 2005, Flextronics International Ltd. (the Company) issued a press release announcing its results for its first fiscal quarter ended June 30, 2005. A copy of the press release is attached as Exhibit 99.1 to this Report on Form 8-K.

The press release includes non-GAAP operating results. Non-GAAP operating results are not based on any standardized methodology prescribed by U.S. generally accepted accounting principles ( GAAP ) and are not necessarily comparable to similar measures presented by other companies. Non-GAAP operating results should not be considered in isolation or as a substitute for operating results prepared in accordance with GAAP. The Company has provided a reconciliation of non-GAAP operating results to GAAP operating results in the schedules to the attached press release.

Management uses non-GAAP operating results as a performance measure and furnishes the information in order to provide investors with additional information to analyze the Company's operating results and facilitate period-to-period comparisons. Non-GAAP operating results exclude after-tax intangibles amortization, restructuring and other charges. In addition, because the Company has historically reported non-GAAP operating results to the investment community, the Company believes the inclusion of non-GAAP numbers provides consistency in its financial reporting.

**Item 9.01 Financial Statements and Exhibits**

**(c) Exhibits**

The following exhibits are filed with this Report on Form 8-K:

**Exhibit**

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99.1 Press Release, dated July 26, 2005, issued by Flextronics International Ltd.

**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.

**FLEXTRONICS INTERNATIONAL LTD.**

Date: July 26, 2005

By:           /s/ Thomas J. Smach          

Name: Thomas J. Smach  
Title: Chief Financial Officer