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## **ETERNITE INTERNATIONAL COMPANY LIMITED**

**永恒國際股份有限公司\***

*(Incorporated in Bermuda with limited liability)*

**(Stock Code: 8351)**

### **PROFIT WARNING**

This announcement is made by the Company pursuant to Rule 17.10 of the GEM Listing Rules.

The Board wishes to inform the shareholders of the Company and potential investors that the consolidated result attributable to shareholders of the Company for the year ended 31 March 2011 may record a loss.

The information contained in this announcement is only based on the information recently available and is not based on any figures or information audited by the Company's auditors.

**Shareholders of the Company and potential investors are advised to exercise caution when dealing in the shares of the Company.**

This announcement is made by Eternite International Company Limited (the "Company"), together with its subsidiaries shall be referred to as the "Group") pursuant to Rule 17.10 of the GEM Listing Rules Governing the Listing of Securities on the Growth Enterprise Market of the Stock Exchange of Hong Kong Limited (the "GEM Listing Rules").

The board of directors (the "Board") of the Company wishes to inform the shareholders of the Company and potential investors that, based on the information currently available, the consolidated result attributable to shareholders of the Company for the year ended 31 March 2011 may record a loss primarily attributable to the following reasons:

- i) for the year ended 31 March 2011 there were share options expenses incurred due to the grant of share options to employee, professional and directors. The loss on the share options expenses is a non-cash flow item and will not have direct impact on the cash flow of the Group; and

- ii) The operating costs for the year ended 31 March 2011 were also increased due to expansion of the business of the Group (including setting up a retail outlet in Macau and increase of the headcounts) during the year.

Despite the above, the revenue derived from the core business of the Group remains stable for the year ended 31 March 2011. In addition, the overall financial position and operations of the Group remains sound and healthy.

The Company is still in the process of finalizing the annual result of the Group for the year ended 31 March 2011, the information contained in this announcement is only based on the information currently available to the management of the Company and is not based on any figures or information confirmed or audited by the Company's auditors. Further details of the Group's annual results will be disclosed as and when the annual results of the Group for the year ended 31 March 2011 are announced.

**Shareholders of the Company and potential investors are advised to exercise caution when dealing in the shares of the Company.**

By the order of the Board  
**Eternite International Company Limited**  
**Tsang Po Yee Pauline**  
*Executive Director*

Hong Kong, 6 May 2011

*As at the date of this announcement, the Board comprises Mr. So Chun Kai and Ms. Tsang Po Yee Pauline as executive directors, Mr. Chan Man Fai Joe as chairman and non-executive director, Mr. Joseph Patrick Chu Yeong Kang, Mr. Yim Kwok Man and Mr. Tam B Ray Billy as non-executive directors, and Mr Seto Man Fai, Mr Ho Hin Hung Henry and Mr Lam Kin Kok as independent non-executive directors.*

*This announcement, for which the Directors collectively and individually accept full responsibility, includes particulars given in compliance with the GEM Listing Rules for the purpose of giving information with regard to the Company. The Directors, having made all reasonable enquiries, confirm that to the best of their knowledge and belief the information contained in this announcement is accurate and complete in all material aspects and not misleading or deceptive, and there are no other matters the omission of which would make any statement herein or this announcement misleading.*

*This announcement will remain on the "Latest Company Announcement" page of the GEM website ([www.hkgem.com](http://www.hkgem.com)) for at least 7 days from its date of publication and on the Company website at [www.eternity-jewelry.com](http://www.eternity-jewelry.com).*

*\* For identification purpose only*