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## **BEST MIRACLE INTERNATIONAL LIMITED**

**進能國際有限公司**

*(Incorporated in the Cayman Islands with limited liability)*

**(Stock Code: 8272)**

### **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 and potential investors that the Group is expected to record a loss for the financial year ended 30 April 2011 against the profit recorded for the last financial year ended 30 April 2010. The loss is mainly attributable to the recognition of an unrealized loss which is of a non-cash nature and therefore does not have any material impact on the operating cash flow of the Group.

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

This announcement is made by Best Miracle International Limited (the “**Company**”, together with its subsidiaries, the “**Group**”) pursuant to Rule 17.10 of the 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 of the Company (the “**Board**”) wishes to inform the shareholders of the Company (the “**Shareholders**”) and potential investors that the Group is expected to record a loss for the financial year ended 30 April 2011 against the profit recorded for the last financial year ended 30 April 2010. The loss is mainly attributable to the recognition of an unrealized loss on change in fair value of financial assets held-for-trading (the “**Loss Recognition**”). As this unrealized loss relates primarily to a portfolio of listed securities held by the Group for investment purposes since the last financial year ended 30 April 2010, the Loss Recognition is therefore of a non-cash nature and does not have any material impact on the operating cash flow of the Group.

The Company is in the process of finalizing its consolidated financial results for the financial year ended 30 April 2011. As such, information contained in this announcement has not been confirmed nor audited by the Company's auditors. The audited consolidated financial results for the financial year ended 30 April 2011 will be disclosed in the Company's 2011 annual report which shall be published in due course.

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

By order of the Board  
**BEST MIRACLE INTERNATIONAL LIMITED**  
**Chan Lai Kwan Rainbow**  
*Chief Executive Officer and Executive Director*

Hong Kong, 17 June 2011

*As at the date of this announcement, Ms. Chan Lai Kwan Rainbow, Ms. Wong Yuet May Jeremy, Mr. Chan Fu Kei and Mr. Too Shu Wing are executive Directors; and Mr. Chan Tak Yan, Mr. Orr Joseph Wai Shing and Mr. Lam Raymond Shiu Cheung are 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 respects and not misleading or deceptive, and that 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 Announcements" page of the GEM website at [www.hkgem.com](http://www.hkgem.com) for at least seven days from the date of its publication and the Company's website at [www.bestmiracle.com.hk](http://www.bestmiracle.com.hk).*