



Sparkle Roll Group Limited

耀萊集團有限公司*

(Incorporated in Bermuda with limited liability)

(Stock Code: 970)

POSITIVE PROFIT ALERT

This announcement is made by the Company pursuant to Rule 13.09(1) of the Listing Rules.

The Board wishes to inform the Shareholders and potential investors that based on a preliminary assessment of the financial position of the Group, it is expected that the interim results of the Group for the six months ended 30 September 2009 would record a significant profit as compared to a net loss of approximately HK\$78,448,000 for the same period in the prior financial year.

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

This announcement is made by Sparkle Roll Group Limited (the “Company”) pursuant to Rule 13.09(1) of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “Listing Rules”).

The board (the “Board”) of directors (the “Directors”) of the Company wishes to inform the shareholders of the Company (the “Shareholders”) and potential investors that based on a preliminary assessment of the financial position of the Company and its subsidiaries (collectively the “Group”), it is expected that the interim results of the Group for the six months ended 30 September 2009 would record a turnaround to a significant profit as compared to a net loss of approximately HK\$78,448,000 for the same period in the prior financial year.

In view of the current improving economic conditions around the globe, the Directors, considered no further impairments should be made on assets of the Group including those related to the Group’s comics and animation business. On the other hand, the sales of the luxury goods have been encouraging, particularly the luxury watches business and a significant profit would result for the six months ended 30 September 2009 in our luxury goods division.

The Group is principally engaged in (i) the distributorship of luxury goods in China and (ii) the publication of comic books and multimedia development in Hong Kong and China. As a continuation of the Group’s strategy of diversifying its business into the luxury goods market, the Directors will continue identifying other luxury brand names and exploring

potential opportunities. Further announcement(s) may be made by the Company in this respect as and when appropriate in compliance with the Listing Rules.

The Company is still in the process of finalizing the interim results for the six months ended 30 September 2009. The information contained in this announcement is only a preliminary assessment by the Directors of the Group and is not based on any figures or information which has been audited or reviewed by the Company's auditors. The Company's interim results for the six months ended 30 September 2009 is expected to be published before the end of November 2009.

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

By Order of the Board
Sparkle Roll Group Limited
Tong Kai Lap
Chairman

Hong Kong, 28 October 2009

As at the date of this announcement, the Company has four executive Directors and three independent non-executive Directors. The executive Directors are Mr. Tong Kai Lap, Mr. Zheng Hao Jiang, Mr. Zhao Xiao Dong and Mr. Wong Chun Keung. The independent non-executive Directors are Mr. Choy Sze Chung, Jojo, Mr. Lam Kwok Cheong and Mr. Lee Kang Bor, Thomas.

** for identification purpose only*