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SAME TIME HOLDINGS LIMITED

(Incorporated in Bermuda with limited liability)

(Stock code: 451)

CLARIFICATION ANNOUNCEMENT UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2010

Reference is made to the announcement of Same Time Holdings Limited (the “Company”) dated 29 November 2010 in relation to the interim results for the six months ended 30 September 2010, the board of directors (the “Board”) of the Company hereby clarifies that the unaudited condensed consolidated statement of comprehensive income for the six months ended 30 September 2010 should be as follows:

	Six months ended 30 September	
	2010	2009
	HK\$	HK\$
		(Restated)
Profit for the period	35,774,756	2,534,472
Other comprehensive income for the period, net of tax		
Currency translation differences	2,980,683	749,965
Gain on revaluation of land and buildings	28,569,139	–
	31,549,822	749,965
Total comprehensive income attributable to shareholders	67,324,578	3,284,437

Instead of:

	Six months ended	
	30 September	
	2010	2009
	HK\$	HK\$
		(Restated)
Profit for the period	35,774,756	2,534,472
Other comprehensive income for the period, net of tax		
Currency translation differences	2,980,683	749,965
Gain on revaluation of land and buildings	5,270,615	–
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	8,251,298	749,965
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Total comprehensive income attributable to shareholders	44,026,054	3,284,437
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By order of the Board
Same Time Holdings Limited
Yip Sum Yin
Chairman

Hong Kong, 30 November 2010

As at the date of this announcement, the executive directors of the Company are Mr. Yip Sum Yin, Madam Yu Hung Min and Madam Yu Pei Yi; and the independent non-executive directors are Mr. Lai Wing Leung, Peter, Mr. Lam Kwok Cheong and Madam Lee Mei Ling.