

The following is a translation summary of the official announcement given to the JASDAQ and the media in Tokyo, Japan.



December 26, 2007

Company: SPARX Group Co., Ltd.

(Registration Code: 8739)

SPARX Group Announces Generation of Extraordinary Profit

TOKYO (December 26, 2007) -- SPARX Group Co., Ltd. (JASDAQ: 8739) today announced that due to the liquidation of some proprietary investment securities owned by SPARX Group Co., Ltd. ("SPARX Group") an extraordinary profit, in the amount detailed below, will be posted by SPARX Group during the current fiscal term.

For Reference:

1. Details on the Extraordinary Profit

SPARX Group sold part of its proprietary investment securities. Accordingly, SPARX Group expects that by the date of this announcement an extraordinary profit resulting from the aforementioned security sales, amounting to ¥ 736 million will be generated.

2. Fiscal Term Outlook

The impact, if any, from the aforementioned sale of securities on the earnings of SPARX Group, along with that of any other business-related matters, will be disclosed in the forthcoming.

###