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**PERCEPTION DIGITAL HOLDINGS LIMITED**

**幻音數碼控股有限公司**

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

(Stock code: 08248)

**CLARIFICATION ANNOUNCEMENT**

Reference is made to the announcement of Perception Digital Holdings Limited (the “**Company**”) dated 8 January 2010 in respect of the exercise of Over-allotment Option, stabilizing actions and end of stabilizing period (the “**Announcement**”). Unless the context otherwise requires, terms used herein shall have the same meanings as those defined in the Announcement.

Given more time is needed to complete the relevant procedures for the issue and allotment of the Over-allotment Shares, the Board announces that the listing of and dealing in the Over-allotment Shares will commence on the GEM at 9:30 a.m. on 13 January 2010, instead of 9:30 a.m. on 12 January 2010 as mentioned in the Announcement.

By order of the Board  
**Perception Digital Holdings Limited**  
**Dr. Jack Lau**  
*Chairman and Executive Director*

Hong Kong, 12 January 2010

*As at the date of this announcement, the executive Directors are Dr. Lau Jack, Prof. Tsui Chi Ying and Mr. Chui Shing Yip, Jeff; the non-executive Director is Prof. Cheng Shu Kwan, Roger; and the independent non-executive Directors are Prof. Chu Ching Wu, Paul, Dr. Lam Lee Kiu-yue, Alice Piera, Dr. Wu Po Him, Philip and Mr. Shu Wa Tung, Laurence.*

*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, (i) the information contained in this announcement is accurate and complete in all material respects and not misleading; (ii) there are no other matters the omission of which would make any statement in this announcement misleading; and (iii) all opinions expressed in this announcement have been arrived at after due and careful consideration and are founded on bases and assumptions that are fair and reasonable.*

*This announcement is available for viewing on the “Latest Company Announcements” page of the GEM website at [www.hkgem.com](http://www.hkgem.com) for seven days from the date of its posting and on the website of the Company at [www.perceptiondigital.com](http://www.perceptiondigital.com).*