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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: 8248)

CLARIFICATION ANNOUNCEMENT

Reference is made to the Chinese version of the announcement of Perception Digital Holdings Limited (the “**Company**”) dated 12 October 2010 in respect of the appointment and resignation of executive director (the “**Announcement**”).

Due to inadvertent typographical mistake, the number of share options of the Company granted to Mr. Tao Hong Ming (the “**Mr. Tao**”) was stated as “10,000,000” in the fifth paragraph of page 1 of the Chinese version of the Announcement. The Company wishes to clarify that the correct number of share options of the Company granted to Mr. Tao should be “1,000,000” instead of “10,000,000”. The statement made in the English version of the Announcement is correct.

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

Hong Kong, 13 October 2010

As at the date of this announcement, the executive Directors are Dr. Lau, Jack and Mr. Tao Hong Ming; the non-executive Directors are Prof. Cheng, Roger Shu Kwan and Prof. Tsui, Chi Ying; and the independent non-executive Directors are Dr. Lam Lee, Kiu Yue Alice Piera, Prof. Chin, Tai Hong Roland 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 of the Stock Exchange of Hong Kong Limited 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 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 for at least 7 days from the date of its publication and on the Company’s website at www.perceptiondigital.com.