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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)

SUPPLEMENTAL ANNOUNCEMENT

**First Quarterly Results Announcement for the
Three Months ended 31 March 2011**

Reference is made to the Announcement.

The Board would like to provide further information to the Shareholders in respect of the disclosure of the substantial shareholders' interests in the Shares.

Reference is made to the announcement of Perception Digital Holdings Limited (the "**Company**") dated 6 May 2011 in respect of the first quarterly results announcement for the three months ended 31 March 2011 (the "**Announcement**").

Capitalized terms used in this announcement shall have the same meanings as those defined in the Announcement unless otherwise stated.

The Board would like to provide further information to the shareholders of the Company (the "**Shareholders**") in respect of the information disclosed in the section headed "Substantial Shareholders' and Other Persons' Interests and Short Positions in Shares, Underlying Shares and Debentures of the Company" (the "**Section**") on page 11 of the Announcement.

In addition to the information disclosed in the Section of the Announcement, the following persons also had interests or short positions in the shares or underlying shares of the Company, being 5% or more of the total issued share capital of the Company, as recorded in the register required to be kept by the Company under section 336 of the SFO:

Long position in the Shares:

Name of Substantial shareholders		Capacity/ Nature of interest	Number of Shares interested	Percentage of the Company's issued share capital
Manyi Holdings Limited ("Manyi")	(Note)	Beneficial owner	140,482,433	22.57%
Dr. Wu Po Him, Philip ("Dr. Wu")	(Note)	Interest in controlled corporation	140,482,433	22.57%
		Beneficial owner	1,599,142	0.25%
			<u>142,081,575</u>	<u>22.82%</u>

Note: Dr. Wu is the sole beneficial owner of Manyi and hence is deemed to be interested in all the Shares held by Manyi.

By order of the Board
Perception Digital Holdings Limited
LAU, Jack
Chairman and Chief Executive Officer

Hong Kong, 9 May 2011

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 of the Company (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 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.