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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: 1822)

SUPPLEMENTAL ANNOUNCEMENT

Reference is made to the announcement (the “Announcement”) of Perception Digital Holdings Limited (the “Company”) dated 16 January 2013 in respect of profit warning.

As disclosed in the Announcement, the Company expects to record an impairment of our inventory for the year ended 31 December 2012 (the “Impairment”) in connection with certain raw materials (the “Raw Materials”) previously stored in a subcontracted warehouse, which were found to be lost during stock taking process. The Company would like to inform the shareholders that having conducted a full stock-take of all inventories of the Group and an assessment of the value of the Raw Materials, the amount of the Impairment is estimated to be approximately HK\$10.7 million.

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

Hong Kong, 21 January 2013

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, Mr. Shu, Wa Tung Laurence, Mr. William Keith Jacobsen and Mr. Ng Wai Hung