IN THE MATTER OF THE COMPANIES ACT 1981
(the "Act")

AND

IN THE MATTER OF

DECCA HOLDINGS LIMITED
(the "Company")

NOTICE OF REDUCTION OF SHARE PREMIUM

NOTICE IS HEREBY GIVEN, pursuant to Section 46(2)(a) of the Act, that the Company proposes to cancel the entire amount standing to the credit of its share premium account so that the amount of the share premium of the Company will be reduced from HK$47,639,893 to nil (the "Share Premium Cancellation"). It is intended that the Share Premium Cancellation will take effect on or about 20 January 2012.

Conyers Dill & Pearman
Attorneys to the Company

Dated this 5th day of January, 2012