



ABTERRA LTD.

(Registration No. 199903007C)

CHANGE OF FINANCIAL YEAR END

The Board of Directors of Abterra Ltd (the "Company") wishes to announce that the Company has changed its financial year end from 30 June to 31 December. The Board's decision for the change is to coincide with the financial year end of its various major acquisitions of Chinese companies in The People's Republic of China wherein the legislation in China requires all Chinese companies to fix their financial year end at 31 December.

Following the change in financial year, the next reporting set of results will be drawn up for a period of 6 months from 1 July 2008 to 31 December 2008.

In accordance with Rule 705 of the Listing Manual of the Singapore Exchange Securities Trading Limited ("SGX-ST"), the Company will be releasing the announcements of the financial results for the relevant financial period, within the following time frames:

Financial Period	Type of Announcement	Latest date for release
1 July 2008 to 31 December 2008	Full year results	1 March 2009
1 January 2009 to 31 March 2009	Quarterly results	15 May 2009
1 April 2009 to 30 June 2009	Half year results	14 August 2009

In accordance with the SGX-ST Listing Manual and the Companies Act, Cap. 50, the Company will hold its Annual General Meeting ("AGM") by 30 April 2009 for the financial period from 1 July 2008 to 31 December 2008.

BY ORDER OF THE BOARD

HELEN CAMPOS
Company Secretary

Dated: 18 November 2008