



ABTERRA LTD.

(Company Registration No. 199903007C)

PROFIT WARNING

The Board of Directors (the "Board") of Abterra Ltd. (the "Company" and together with its subsidiaries, the "Group") deems it appropriate to announce that the Group is expecting to report a loss for the six months ended 31 December 2008.

The Board expects the Group to report a loss which is mainly due to possible impairment loss on our investments and for write down of certain inventories to net realizable value. These items are mainly the results of the economic crisis that we are currently experiencing.

Full details of the Group's financial performance will be disclosed when the Group announces its unaudited consolidated financial results for the six months ended 31 December 2008.

By order of the Board

Lau Yu
Director and Chief Executive Officer
23 January 2009