



## **ABTERRA LTD.**

(Registration No. 199903007C)

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### **INCORPORATION OF A SUBSIDIARY IN INDIA**

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The Board of Directors of Abterra Ltd. (the "Company") is pleased to announce that the Company has incorporated a subsidiary in India in the State of Karnataka (the "Subsidiary") and the details of the Subsidiary are as follows:-

Name of the Company : Abterra Mineral Resources India Private Limited  
Issued and Paid-up Capital : 10,000 Equity Shares of Rs. 10/- each  
Principal Activity : Stockpile and trading of iron ore, coal and coke.  
Percentage interest : 100%

The incorporation of the Subsidiary is not expected to have any material impact on the consolidated earnings and net tangible assets per share of the Company for the financial year ending 31 December 2010.

None of the controlling shareholders, directors or substantial shareholders of the Company has any interest, direct or indirect (other than through their shareholdings in the Company), in the incorporation of the Subsidiary.

BY ORDER OF THE BOARD

Lau Yu  
Director and Chief Executive Officer  
31 May 2010