ABTERRA LTD.
(Company Registration No. 199903007C)

PROFIT GUIDANCE FOR THE FIRST QUARTER ENDED 31 MARCH 2017

In anticipation of the announcement of the unaudited financial results for the first quarter ended 31 March 2017 ("**1Q 2017**"), the Board of Directors (the "**Board**") of Abterra Ltd. (the "**Company**", together with its subsidiaries, the "**Group**") deems it appropriate to issue a profit warning in respect of the unaudited financial results for the Group for 1Q 2017.

Following a preliminary assessment of the Group's unaudited consolidated financial results, the Board wishes to advise shareholders that the Group is expected to report a loss for 1Q 2017. This was mainly due to a net foreign exchange loss of S$2.7 million.

Full details of the Group's financial results for 1Q 2017 will be disclosed when the Group announces its unaudited consolidated financial statements on or around 12 May 2017.

Shareholders of the Company and potential investors are advised to exercise caution when dealing in the shares of the Company. When in doubt as to the action they should take, shareholders and potential investors should consult their broker, bank manager, solicitor, accountant or other professional advisers.

BY ORDER OF THE BOARD

Lau Yu
Chief Executive Officer
9 May 2017