**ABTERRA LTD.**
(Company Registration No. 199903007C)

---

**PROFIT GUIDANCE**

---

In anticipation of the announcement of the unaudited financial results for the quarter ended 31 March 2014 ("**1Q 2014**"), 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 2014.

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 2014.

Full details of the Group's financial results for 1Q 2014 will be disclosed when the Group announces its unaudited consolidated financial statements on 14 May 2014.

BY ORDER OF THE BOARD

Lau Yu
Chief Executive Officer
7 May 2014