

**Reconciliation of Net Earnings (Loss) and Comprehensive Income (Loss) for the Three Months Ended
September 30, 2010**

(millions of dollars except per share amounts)	Notes	GAAP	Adjustments	Reclassifications	IFRS	IFRS Accounts
Revenues	(i)	767.0	(1.5)	3.6	769.1	Revenues
Cost of products sold	(a) (i)	(571.1)	0.7	(26.3)	(596.7)	Cost of sales
Realized gains (losses) on derivative financial instruments		(19.9)	–	19.9	–	
Gross profit		176.0	(0.8)	(2.8)	172.4	Gross Profit
Operating and administrative costs	(b)	148.8	(5.4)	15.1	158.5	Selling, distribution and administrative costs
	(c)	–	1.0	–	1.0	Other expenses
Depreciation of property, plant and equipment	(d)	11.3	2.9	(14.2)	–	
Amortization of intangible assets	(j)	3.2	0.5	(3.7)	–	
Interest on revolving term bank credits and term loan	(e)	9.8	1.3	9.0	20.1	Finance expense
Interest on convertible unsecured subordinated debentures		7.4	–	(7.4)	–	
Accretion of convertible debenture issue costs and asset retirement obligations		1.6	–	(1.6)	–	
Unrealized losses (gains) on derivative financial instruments		(1.2)	–	–	(1.2)	Unrealized losses (gains) on derivative financial instruments
		180.9	0.3	(2.8)	178.4	
Net earnings (loss) before income taxes		(4.9)	(1.1)	–	(6.0)	Net earnings (loss) before income taxes
Income tax recovery (expense)	(f)	0.9	–	(8.7)	(7.8)	Income tax recovery (expense)
Net Earnings (Loss)		(4.0)	(1.1)	(8.7)	(13.8)	Net Earnings (Loss)
Net Earnings (Loss)		(4.0)	(1.1)	(8.7)	(13.8)	Net Earnings (Loss)
Other comprehensive income (loss):					–	
Unrealized foreign currency gains (losses) on translation of foreign operations	(g)	(16.6)	(1.6)	–	(18.2)	Unrealized foreign currency gains (losses) on translation of foreign operations
Amortization of actuarial defined benefit gains (losses)	(h)	–	(2.4)	–	(2.4)	Amortization of actuarial defined benefit gains (losses)
Reclassification of derivative losses previously deferred		4.6	–	–	4.6	Reclassification of derivative losses previously deferred
Comprehensive Loss		(16.0)	(5.1)	(8.7)	(29.8)	Comprehensive Loss

**Reconciliation of Net Earnings (Loss) and Comprehensive Income (Loss) for the Nine Months Ended
September 30, 2010**

(millions of dollars except per share amounts)	Notes	GAAP	Adjustments	Reclassifications	IFRS	IFRS Accounts
Revenues	(i)	2,520.0	(0.1)	6.3	2,526.2	Revenues
Cost of products sold	(a) (i)	(1,899.4)	(1.9)	(69.0)	(1,970.3)	Cost of sales
Realized gains (losses) on derivative financial instruments		(58.5)	-	58.5	-	
Gross profit		562.1	(2.0)	(4.2)	555.9	Gross Profit
Operating and administrative costs	(b)	462.1	(16.9)	53.6	498.8	Selling, distribution and administrative costs
	(c)	-	3.3	-	3.3	Other expenses
Depreciation of property, plant and equipment	(d)	28.5	10.1	(38.6)	-	
Amortization of intangible assets	(j)	16.3	1.6	(17.9)	-	
Interest on revolving term bank credits and term loan	(e)	29.8	3.5	23.7	57.0	Finance expense
Interest on convertible unsecured subordinated debentures		20.2	-	(20.2)	-	
Accretion of convertible debenture issue costs and asset retirement obligations		4.9	-	(4.9)	-	
Unrealized losses (gains) on derivative financial instruments		31.2	-	-	31.2	Unrealized losses (gains) on derivative financial instruments
		593.0	1.6	(4.3)	590.3	
Net earnings (loss) before income taxes		(30.9)	(3.6)	0.1	(34.4)	Net earnings (loss) before income taxes
Income tax recovery (expense)	(f)	17.5	-	(2.9)	14.6	Income tax recovery (expense)
Net Earnings (Loss)		(13.4)	(3.6)	(2.8)	(19.8)	Net Earnings (Loss)
Net Earnings (Loss)		(13.4)	(3.6)	(2.8)	(19.8)	Net Earnings (Loss)
Other comprehensive income (loss):						
Unrealized foreign currency gains (losses) on translation of foreign operations	(g)	(7.5)	(0.4)	-	(7.9)	Unrealized foreign currency gains (losses) on translation of foreign operations
Amortization of actuarial defined benefit gains (losses)	(h)	-	(16.6)	-	(16.6)	Amortization of actuarial defined benefit gains (losses)
Reclassification of derivative losses previously deferred		9.2	-	-	9.2	Reclassification of derivative losses previously deferred
Comprehensive Loss		(11.7)	(20.6)	(2.8)	(35.1)	Comprehensive Loss

Reconciliation of Net Earnings (Loss) and Comprehensive Income (Loss) for the Year Ended December 31, 2010

(millions of dollars except per share amounts)	Notes	GAAP	Adjustments	Reclassifications	IFRS	IFRS Accounts
Revenues	(i)	3,529.2	–	8.2	3,537.4	Revenues
Cost of products sold	(a) (i)	(2,661.3)	(1.3)	(94.2)	(2,756.8)	Cost of sales
Realized gains (losses) on derivative financial instruments		(80.3)	–	80.3	–	
Gross profit		787.6	(1.3)	(5.7)	780.6	Gross Profit
Operating and administrative costs	(b)	624.4	(22.2)	75.4	677.6	Selling, distribution and administrative costs
	(c)	–	5.4	1.2	6.6	Other expenses
Depreciation of property, plant and equipment	(d)	37.7	13.7	(51.4)	–	
Amortization of intangible assets	(j)	25.0	3.0	(28.0)	–	
Interest on revolving term bank credits and term loan	(e)	39.6	4.4	31.2	75.2	Finance expense
Interest on convertible unsecured subordinated debentures		27.6	–	(27.6)	–	
Accretion of convertible debenture issue costs and asset retirement obligations	(k)	6.7	(0.4)	(6.3)	–	
Impairment of goodwill and intangible assets		89.5	–	–	89.5	Impairment of goodwill and intangible assets
Unrealized losses (gains) on derivative financial instruments		2.2	–	–	2.2	Unrealized losses (gains) on derivative financial instruments
		852.7	3.9	(5.5)	851.1	
Net earnings (loss) before income taxes		(65.1)	(5.2)	(0.2)	(70.5)	Net earnings (loss) before income taxes
Income tax recovery (expense)	(f)	18.1	(24.8)	0.2	(6.5)	Income tax recovery (expense)
Net Earnings (Loss)		(47.0)	(30.0)	–	(77.0)	Net Earnings (Loss)
Net Earnings (Loss)		(47.0)	(30.0)	–	(77.0)	Net Earnings (Loss)
Other comprehensive income (loss):						
Unrealized foreign currency gains (losses) on translation of foreign operations	(g)	(25.0)	(2.3)	–	(27.4)	Unrealized foreign currency gains (losses) on translation of foreign operations
Amortization of actuarial defined benefit gains (losses)	(h)	–	(14.8)	–	(14.8)	Amortization of actuarial defined benefit gains (losses)
Reclassification of derivative losses previously deferred		9.2	–	–	9.2	Reclassification of derivative losses previously deferred
Comprehensive Loss		(62.8)	(47.1)	–	(110.0)	Comprehensive Loss