

Reconciliation of Net Earnings (Loss) and Comprehensive Income (Loss) for the Three Months Ended March 31, 2010

(millions of dollars except per share amounts)	Notes	GAAP	Adjustments	Reclassifications	IFRS	IFRS Accounts
Revenues	(i)	964.6	0.8	0.5	965.9	Revenues
Cost of products sold	(a) (i)	(728.4)	(1.8)	(18.1)	(748.3)	Cost of sales
Realized gains (losses) on derivative financial instruments		(17.6)	–	17.6	–	
Gross profit		218.6	(1.0)	–	217.6	Gross Profit
Operating and administrative costs	(b)	157.5	(5.6)	20.0	171.9	Selling, distribution and administrative costs
	(c)	–	1.6	–	1.6	Other expenses
Depreciation of property, plant and equipment	(d)	8.6	4.1	(12.7)	–	
Amortization of intangible assets	(j)	6.9	0.5	(7.4)	–	
Interest on revolving term bank credits and term loan	(e)	10.8	1.2	6.6	18.6	Finance expense
Interest on convertible unsecured subordinated debt		5.2	–	(5.2)	–	
Accretion of convertible debenture issue costs		1.4	–	(1.4)	–	
Unrealized losses (gains) on derivative financial instruments		28.2	–	–	28.2	Unrealized losses (gains) on derivative financial instruments
		218.6	1.8	(0.1)	220.3	
Net earnings (loss) before income taxes		–	(2.8)	0.1	(2.7)	Net earnings (loss) before income taxes
Income tax recovery (expense)	(f)	9.2	(6.9)	(0.1)	2.2	Income tax recovery (expense)
Net Earnings (Loss)		9.2	(9.7)	–	(0.5)	Net Earnings (Loss)
Net Earnings (Loss)		9.2	(9.7)	–	(0.5)	Net Earnings (Loss)
Other comprehensive income (loss):						
Unrealized foreign currency gains (losses) on translation of foreign operations	(g)	(15.9)	(0.4)	–	(16.3)	Unrealized foreign currency gains (losses) on translation of foreign operations
Amortization of actuarial defined benefit gains (losses)	(h)	–	(6.9)	–	(6.9)	Amortization of actuarial defined benefit gains (losses)
Reclassification of derivative losses previously deferred		(0.3)	–	–	(0.3)	Reclassification of derivative losses previously deferred
Comprehensive Loss		(7.0)	(17.0)	–	(24.0)	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)	78.2	680.4	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	28.4	72.4	Finance expense
Interest on convertible unsecured subordinated debt		27.6	–	(27.6)	–	
Accretion of convertible debenture and borrowings issue costs and decommissioning liability	(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						Unrealized foreign currency gains (losses) on translation of foreign operations
	(g)	(25.0)	(2.3)	–	(27.3)	
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)	–	(109.9)	Comprehensive Loss