

|  | Standard Consideration elected | Maximum Cash Consideration elected |               | Maximum Scrip Consideration elected |                 |
|--|--------------------------------|------------------------------------|---------------|-------------------------------------|-----------------|
| Scale back?  | N/A                            | Yes                                | No            | Yes                                 | No              |
| Scheme Cash Consideration  | \$4.35                         | Not less than \$6.53               | \$8.70        | Up to \$4.35                        | Nil             |
|  | +                              | +                                  | +             | +                                   | +               |
| ABB Grain Special Dividend   | \$0.41                         | \$0.41                             | \$0.41        | \$0.41                              | \$0.41          |
|  | =                              | =                                  | =             | =                                   | =               |
| <b>Aggregate cash per ABB Grain Share</b>                                | <b>\$4.76</b>                  | <b>Not less than \$6.94</b>        | <b>\$9.11</b> | <b>\$0.41 up to \$4.76</b>          | <b>\$0.41</b>   |
|  | +                              | +                                  | +             | +                                   | +               |
| Viterra Scrip per ABB Grain Share <sup>1</sup>                           | 0.4531 (\$4.61)                | Up to 0.2266 (\$2.31)              | Nil           | Not less than 0.4531 (\$4.61)       | 0.9062 (\$9.23) |
|  | =                              | =                                  | =             | =                                   | =               |
| <b>Value per ABB Grain Share (excluding franking credits)</b>            | <b>\$9.37</b>                  | <b>Up to \$9.25</b>                | <b>\$9.11</b> | <b>Not less than \$9.37</b>         | <b>\$9.64</b>   |
|  | +                              | +                                  | +             | +                                   | +               |
| Franking credits <sup>2</sup>  | Up to \$0.18                   | Up to \$0.18                       | Up to \$0.18  | Up to \$0.18                        | Up to \$0.18    |
|  | =                              | =                                  | =             | =                                   | =               |
| <b>Value per ABB Grain Share (including full franking credits value)</b> | <b>\$9.55</b>                  | <b>Up to \$9.43</b>                | <b>\$9.29</b> | <b>Not less than \$9.55</b>         | <b>\$9.82</b>   |

## Notes:

- 1 Viterra Scrip values contained in this table are based on the closing share price of C\$9.06 per Viterra Share on 29 July 2009 and an Australian dollar:Canadian dollar exchange rate of 0.8896, being the exchange rate on that day.
- 2 The ability of ABB Grain Shareholders to use the franking credits connected with the ABB Grain Special Dividend will be subject to certain holding period rules and each ABB Grain Shareholder's individual taxation circumstances. Please refer to the summary of the tax consequences of the Scheme set out in the Tax Opinion in Section 10 of Part B of this Scheme Booklet.