



STATEMENT

from ABB Grain Ltd

2 September 2009

Scheme Book update

As stated in the Scheme booklet issued to ABB shareholders last month, ABB lodged an application for a class ruling with the Australian Taxation Office (ATO).

This requested confirmation of certain Australian taxation consequences of the Scheme and associated matters, including whether scrip for scrip roll-over relief will be available to Australian tax resident shareholders.

The ATO today issued Class Ruling CR [2009/46] in relation to the proposed scheme. As expected, the Class Ruling is consistent with the tax letter included in Section 10, Part B of the Scheme booklet. A copy of the ruling is available at the ATO's website.

The ATO's ruling confirms that scrip for scrip rollover relief will be available to certain Australian resident ABB Grain shareholders who hold their shares on capital account and exchange their ABB Grain shares for either shares directly in Viterra, or Viterra CDIs under the Scheme.

The Class Ruling also confirms that the special dividend payable in connection with the Scheme is a related payment. As such, Australian resident ABB Grain shareholders must have held their shares 'at risk' continuously for 45 days during the period 4 August 2009 to 17 September 2009 to be entitled to a franking tax offset with respect to the proposed ABB Grain Special Dividend (based on the current Scheme timetable). For completeness, this means that shareholders that acquired their shares in ABB Grain on or after 4 August should not qualify for a franking tax offset in respect to the Special Dividend.

ABB Grain has also today published an income tax information kit on its website containing worked examples to help shareholders determine individual tax consequences under the Scheme.

Shareholders are advised to seek independent advice in relation to their individual circumstances regarding information contained in the class ruling.

Scheme meeting and Constitutional Amendment meeting

The Scheme meeting and Constitutional Amendment meeting will be held at the Holiday Inn Adelaide, 65 Hindley Street, Adelaide on 9 September 2009. The Scheme meeting will begin at 11am (Adelaide time) and the Constitutional Amendment meeting will begin at 12.15pm or immediately after the Scheme meeting (whichever is later).

ABB Grain shareholders can vote at the Scheme meeting and the Constitutional Amendment meeting by attending the meetings in person or, if they are unable to attend the meetings in person, by attorney, corporate representative (in the case of shareholders that are companies) or by returning the voting form that accompanied the Scheme booklet in accordance with the instructions set out on the voting form so that it is received by no later than 11am (Adelaide time) on Monday, 7 September 2009.

All holders of ABB Grain shares as at 6.30pm (Adelaide time) on Monday, 7 September 2009 will be entitled to vote at the Scheme meeting and Constitutional amendment meeting. For further information, please contact the ABB Grain Shareholder Information Line on 1800 112 781.