

BRASKEM SA  
Form 6-K  
August 09, 2013

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**SECURITIES AND EXCHANGE COMMISSION**  
**Washington, D.C. 20549**

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**FORM 6-K**

**REPORT OF FOREIGN PRIVATE ISSUER PURSUANT TO RULE 13A-16  
OR 15D-16 OF THE SECURITIES EXCHANGE ACT OF 1934**

**For the month of August, 2013**  
**(Commission File No. 1-14862 )**

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**BRASKEM S.A.**  
*(Exact Name as Specified in its Charter)*

**N/A**  
*(Translation of registrant's name into English)*

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**Rua Eteno, 1561, Polo Petroquimico de Camacari**  
**Camacari, Bahia - CEP 42810-000 Brazil**  
*(Address of principal executive offices)*

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Indicate by check mark whether the registrant files or will file annual reports under cover Form 20-F or Form 40-F.

Form 20-F  Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K  
in paper as permitted by Regulation S-T Rule 101(b)(1).

Indicate by check mark if the registrant is submitting the Form 6-K  
in paper as permitted by Regulation S-T Rule 101(b)(7).

Indicate by check mark whether the registrant by furnishing the information contained in this Form is also thereby furnishing the information to  
the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes  No

If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b): 82- \_\_\_\_\_.

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**Braskem S.A.  
Quarterly Information (ITR) at  
June 30, 2013  
and Report on Review of  
Quarterly Information**

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## **Report on Review of Quarterly Information**

To the Board of Directors and Shareholders

Braskem S.A.

### **Introduction**

We have reviewed the accompanying parent company and consolidated interim accounting information of Braskem S.A., included in the Quarterly Information Form (ITR) for the quarter ended June 30, 2013, comprising the balance sheet as at that date and the statements of operations and comprehensive income for the quarter and six-month periods then ended, and the statements of changes in equity and cash flows for the six-month period then ended, and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation of the parent company interim accounting information in accordance with the accounting standard CPC 21 - Interim Financial Reporting, of the Brazilian Accounting Pronouncements Committee (CPC), and of the consolidated interim accounting information in accordance with CPC 21 and International Accounting Standard (IAS) 34 - Interim Financial Reporting issued by the International Accounting Standards Board (IASB), as well as the presentation of this information in accordance with the standards issued by the Brazilian Securities Commission (CVM), applicable to the preparation of the Quarterly Information (ITR). Our responsibility is to express a conclusion on this interim accounting information based on our review.

### **Scope of review**

We conducted our review in accordance with Brazilian and International Standards on Reviews of Interim Financial Information (NBC TR 2410 – Review of Interim Financial Information Performed by the Independent Auditor of the Entity and ISRE 2410 – Review of Interim Financial Information Performed by the Independent Auditor of the Entity,

respectively). A review of interim information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Brazilian and International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

**Conclusion on the parent**

**company interim information**

Based on our review, nothing has come to our attention that causes us to believe that the accompanying parent company interim accounting information included in the quarterly information referred to above has not been prepared, in all material respects, in accordance with CPC 21 applicable to the preparation of the Quarterly Information, and presented in accordance with the standards issued by the CVM.

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Braskem S.A.

### **Conclusion on the consolidated interim information**

Based on our review, nothing has come to our attention that causes us to believe that the accompanying consolidated interim accounting information included in the quarterly information referred to above has not been prepared, in all material respects, in accordance with CPC 21 and IAS 34 applicable to the preparation of the Quarterly Information, and presented in accordance with the standards issued by the CVM.

### **Other matters**

### **Statements of value added**

We have also reviewed the parent company and consolidated statements of value added for the six-month period ended June 30, 2013. These statements are the responsibility of the Company's management, and are required to be presented in accordance with standards issued by the CVM applicable to the preparation of Quarterly Information (ITR) and are considered supplementary information under IFRS, which do not require the presentation of the statement of value added. These statements have been submitted to the same review procedures described above and, based on our review, nothing has come to our attention that causes us to believe that they have not been prepared, in all material respects, in a manner consistent with the parent company and consolidated interim accounting information taken as a whole.

Salvador, August 8, 2013

PricewaterhouseCoopers

Auditores Independentes

CRC 2SP000160/O-5 "F" BA

Fábio Cajazeira Mendes

Contador CRC 1SP196825/O-0 "S" BA

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**Braskem S.A.****Balance sheet****at June 30, 2013****All amounts in thousands of reais**

<b>Assets</b>	<b>Note</b>	<b>Parent Company</b>		<b>Consolidated</b>	
		<b>Jun/2013</b>	<b>Dec/2012</b>	<b>Jun/2013</b>	<b>Dec/2012</b>
	2.2.1		<b>Revised</b>		<b>Revised</b>
<b>Current assets</b>					
Cash and cash equivalents	4	2,201,892	1,627,928	3,400,349	3,287,622
Financial investments	5	50,108	155,535	39,149	172,146
Trade accounts receivable	6	2,747,302	1,834,491	2,302,954	2,326,480
Inventories	7	2,552,279	2,478,550	4,374,023	4,102,055
Taxes recoverable	9	1,086,969	1,005,842	1,683,079	1,476,211
Dividends and interest on capital		135,851	130,145	439	2,645
Prepaid expenses		47,686	14,153	133,815	54,013
Related parties	8	18,817	13,906	20,330	13,912
Insurance claims		144,490	160,981	150,207	160,981
Other receivables	10	626,003	761,450	752,611	818,434
		<b>9,611,397</b>	<b>8,182,981</b>	<b>12,856,956</b>	<b>12,414,499</b>
<b>Non-current assets held for sale</b>	3(a)			277,828	277,828
		<b>9,611,397</b>	<b>8,182,981</b>	<b>13,134,784</b>	<b>12,692,327</b>
<b>Non-current assets</b>					
Financial investments	5	32,731	34,088	55,104	34,489
Trade accounts receivable	6	140,338	35,710	143,108	37,742
Taxes recoverable	9	956,330	1,026,391	1,453,327	1,527,134
Deferred income tax and social contribution	17(b)	1,580,280	1,100,611	2,636,091	2,062,009
Judicial deposits	11	168,519	164,443	179,809	179,618
Related parties	8	1,690,865	988,589	131,330	127,627
Insurance claims		59,888	45,649	61,494	47,255
Other receivables		127,975	153,466	168,033	218,279
Investments in subsidiaries and jointly-controlled subsidiaries	12	9,879,336	9,591,644	111,497	118,787
Other investments		6,575	6,575	6,949	6,948
Property, plant and equipment	13	11,618,092	11,794,385	22,620,857	21,176,785
Intangible assets	14	2,229,908	2,241,565	2,928,559	2,940,966

**28,490,837 27,183,116 30,496,158 28,477,639**

**Total assets**

**38,102,234 35,366,097 43,630,942 41,169,966**

The Management notes are an integral part of the financial statements



**Braskem S.A.****Balance sheet****at June 30, 2013****All amounts in thousands of reais****Continued**

<b>Liabilities and equity</b>	<b>Note</b>	<b>Parent Company</b>		<b>Consolidated</b>	
		<b>Jun/2013</b>	<b>Dec/2012</b>	<b>Jun/2013</b>	<b>Dec/2012</b>
	2.2.1		<b>Revised</b>		<b>Revised</b>
<b>Current liabilities</b>					
Trade payables		7,770,412	6,446,898	9,843,702	8,897,597
Borrowings	15	3,045,917	1,887,811	2,796,159	1,836,028
Derivatives operations	23.2	16,061	293,378	97,221	293,378
Payroll and related charges		229,155	249,275	329,876	349,176
Taxes payable	16	277,679	245,173	425,640	342,789
Dividends and interest on capital		1,326	2,160	4,102	5,369
Advances from customers	19	41,008	257,079	464,263	237,504
Sundry provisions	18	17,519	11,930	48,634	52,264
Post-employment benefits	20	174,399	147,175	174,415	147,175
Accounts payable to related parties	8	282,879	206,991		
Other payables	21	34,532	29,478	609,257	385,577
		<b>11,890,887</b>	<b>9,777,348</b>	<b>14,793,269</b>	<b>12,546,857</b>
<b>Non-current liabilities held for sale</b>	3(a)			109,770	109,770
		<b>11,890,887</b>	<b>9,777,348</b>	<b>14,903,039</b>	<b>12,656,627</b>
<b>Non-current liabilities</b>					
Borrowings	15	10,413,019	10,534,287	16,157,485	15,675,610
Operações de derivativos	23.2	340,790		340,790	
Taxes payable	16	1,021,698	1,059,225	1,127,119	1,164,753
Accounts payable to related parties	8	4,904,076	3,667,754		
Long-term incentives		9,843	10,405	9,843	10,405
Deferred income tax and social contribution	17(b)	1,051,795	1,015,743	2,248,056	2,138,622
Post-employment benefits	20			39,787	36,602
Provision for losses on subsidiaries and jointly-controlled subsidiaries		128,313	119,375		
Advances from customers	19	65,429	80,463	179,671	204,989
Sundry provisions	18	141,963	144,782	324,825	363,411

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Other payables		332,553	343,652	409,718	266,963
		<b>18,409,479</b>	<b>16,975,686</b>	<b>20,837,294</b>	<b>19,861,355</b>
<b>Equity</b>	24				
Capital		8,043,222	8,043,222	8,043,222	8,043,222
Capital reserve		232,430	797,979	232,430	797,979
Other comprehensive income		(580,572)	337,411	(580,572)	337,411
Treasury shares				(48,892)	(48,892)
Losses accumulated		106,788	(565,549)	106,788	(565,549)
Total attributable to the Company's shareholders		7,801,868	8,613,063	7,752,976	8,564,171
Non-controlling interest	2.4			137,633	87,813
		<b>7,801,868</b>	<b>8,613,063</b>	<b>7,890,609</b>	<b>8,651,984</b>
<b>Total liabilities and equity</b>		<b>38,102,234</b>	<b>35,366,097</b>	<b>43,630,942</b>	<b>41,169,960</b>

The Management notes are an integral part of the financial statements

**Braskem S.A.****Statement of operations for the period****at June 30, 2013****All amounts in thousands of reais, except earnings (loss) per share**

	Note	2Q13	YTD13	Parent Company		2Q13	YTD13	Consolidated	
	3(b)			2Q12	YTD12			2Q12	YTD12
								Revised	Revised
<b>Continued operations</b>									
<b>Net sales revenue</b>	26	5,799,541	11,308,324	5,121,830	9,696,524	9,527,624	18,823,375	8,955,986	17,027,659
Cost of products sold		(5,018,467)	(9,988,118)	(4,599,513)	(8,746,223)	(8,470,621)	(16,786,296)	(8,146,086)	(15,628,111)
<b>Gross profit</b>		<b>781,074</b>	<b>1,320,206</b>	<b>522,317</b>	<b>950,301</b>	<b>1,057,003</b>	<b>2,037,079</b>	<b>809,900</b>	<b>1,399,548</b>