

BRASKEM SA
Form 6-K
November 12, 2013

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

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 November, 2013
(Commission File No. 1-14862)

BRASKEM S.A.

(Exact Name as Specified in its Charter)

N/A

(Translation of registrant's name into English)

Rua Eteno, 1561, Polo Petroquimico de Camacari
Camacari, Bahia - CEP 42810-000 Brazil

(Address of principal executive offices)

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- _____.

Braskem S.A.

Consolidated Financial Statements at

**September 30, 2013 and 2012
and Independent Auditors' Report Review**

Report of Independent Registered Public Accounting Firm

To the Board of Directors and Shareholders

Braskem S.A.

We have reviewed the accompanying condensed consolidated balance sheet of Braskem S.A. and its subsidiaries as of September 30, 2013, and the related condensed consolidated statements of income, comprehensive income, and shareholders' equity for the nine month periods ended September 30, 2013, and September 30, 2012 and the condensed consolidated statement of cash flows for the nine month periods ended September 30, 2013 and September 30, 2012. These interim financial statements are the responsibility of the Company's management.

We conducted our review in accordance with the standards of the Public Company Accounting Oversight Board (United States). A review of interim financial information consists principally of applying analytical procedures and making inquiries of persons responsible for financial and accounting matters. It is substantially less in scope than an audit conducted in accordance with the standards of the Public Company Accounting Oversight Board (United States), the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying condensed consolidated interim financial statements for them to be in conformity with IAS 34 — Interim Financial Reporting issued by the International Accounting Standard Board (IASB).

We previously audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), the consolidated balance sheet as of December 31, 2012, and the related consolidated statements of income, comprehensive income, and shareholders' equity, and of cash flows for the year then ended (not presented herein), and in our report dated February 7, 2013, we expressed an unqualified opinion on those consolidated financial statements. In our opinion, the information set forth in the accompanying consolidated balance sheet as of December 31, 2012, is fairly stated in all material respects in relation to the consolidated balance sheet from which it has been derived.

PricewaterhouseCoopers Auditores Independentes

Salvador-Bahia,

November 7, de 2013

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

Assets	Note	Sep/2013	Dec/2012 Revised
	2.2.1		
Current assets			
Cash and cash equivalents	4	3,854,933	3,287,622
Financial investments	5	61,968	172,146
Trade accounts receivable	6	2,633,775	2,326,480
Inventories	7	4,897,296	4,102,055
Taxes recoverable	9	1,709,696	1,476,211
Dividends and interest on capital		439	2,645
Prepaid expenses		94,843	54,013
Related parties	8	31,750	13,912
Insurance claims		147,025	160,981
Other receivables		558,597	818,434
		13,990,322	12,414,499
Non-current assets held for sale	3(a)	277,828	277,828
		14,268,150	12,692,327
Non-current assets			
Financial investments	5	31,592	34,489
Trade accounts receivable	6	103,393	37,742
Taxes recoverable	9	1,394,606	1,527,134
Deferred income tax and social contribution	16(b)	2,480,208	2,062,009
Judicial deposits		183,015	179,618
Related parties	8	132,479	127,627
Insurance claims		67,470	47,255
Other receivables		279,281	218,279
Investments in subsidiaries and jointly-controlled investments	10	113,297	118,787
Other investments		6,499	6,948
Property, plant and equipment	11	23,815,257	21,176,785
Intangible assets	12	2,910,171	2,940,966
		31,517,268	28,477,639

Total assets	45,785,418	41,169,966
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The Management notes are an integral part of the financial statements

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

Liabilities and shareholders' equity	Note	Sep/2013	Dec/2012 Revised
Current liabilities	2.2.1		
Trade payables		9,715,114	8,897,597
Borrowings	13	2,492,015	1,836,028
Project finance	14	15,847	
Derivatives operations	20.2	116,288	293,378
Payroll and related charges		458,815	349,176
Taxes payable	15	398,289	342,789
Dividends and interest on capital		4,050	5,369
Advances from customers		274,216	237,504
Sundry provisions	17	52,150	52,264
Post-employment benefits	18	187,662	147,175
Other payables		115,158	385,577
		13,829,604	12,546,857
 Non-current liabilities held for sale	3(a)	109,770	109,770
		13,939,374	12,656,627
 Non-current liabilities			
Borrowings	13	15,671,336	15,675,610
Project finance	14	3,284,212	
Derivatives operations	20.2	359,229	
Taxes payable	15	1,006,065	1,164,753
Long-term incentives		9,575	10,405
Deferred income tax and social contribution	16(b)	2,254,591	2,138,622
Post-employment benefits	18	40,393	36,602
Advances from customers		163,069	204,989
Sundry provisions	17	378,097	363,411
Other payables		504,692	266,963

		23,671,259	19,861,355
Shareholders' equity	21		
Capital		8,043,222	8,043,222
Capital reserve		232,430	797,979
Other comprehensive income		(685,336)	337,411
Treasury shares		(48,892)	(48,892)
Profit (loss) accumulated		506,753	(565,549)
Total attributable to the Company's shareholders		8,048,177	8,564,171
Non-controlling interest	2.4	126,608	87,813
		8,174,785	8,651,984
Total liabilities and shareholders' equity		45,785,418	41,169,966

The Management notes are an integral part of the financial statements

Braskem S.A.

**Statement of operations and statement of comprehensive income for the period
at September 30, 2013**

All amounts in thousands of reais, except earnings (loss) per share

	Note	Sep/2013	Sep/2012 Revised
Continued operations	3(b)		
Net sales revenue	23	29,523,643	26,281,860
Cost of products sold		(25,792,392)	(23,900,876)
Gross profit		3,731,251	2,380,984
Income (expenses)			
Selling		(728,717)	(692,565)
General and administrative		(736,791)	(743,062)
Research and development		(79,146)	(79,692)
Results from equity investments	10(c)	(1,701)	(32,747)
Other operating income (expenses), net		(100,057)	288,181
Operating profit		2,084,839	1,121,099
Financial results	24		
Financial expenses		(1,799,481)	(3,129,522)
Financial income		490,938	353,100
		(1,308,543)	(2,776,422)
Profit (loss) before income tax and social contribution		776,296	(1,655,323)
Current and deferred income tax and social contribution	16(a)	(283,899)	682,693
		(283,899)	682,693
Profit (loss) for the period of continued operations		492,397	(972,630)
Discontinued operations results	3(b)		
Profit from discontinued operations			(20,028)
Current and deferred income tax and social contribution			(12,570)
			(32,598)

Profit (loss) for the period		492,397	(1,005,228)
Attributable to:			
Company's shareholders		485,601	(1,011,464)
Non-controlling interest	2.4	6,796	6,236
Profit (loss) for the period		492,397	(1,005,228)
Other comprehensive income or loss:			
Fair value of cash flow hedge		(130,375)	16,238
Income tax and social contribution		28,810	(5,522)
		(101,565)	10,716
Exchange variation of foreign sales hedge		(1,542,676)	
Income tax and social contribution		524,510	
		(1,018,166)	
Foreign currency translation adjustment		116,691	66,446
Total other comprehensive income or loss		(1,003,040)	77,162
Total comprehensive income or loss for the period		(510,643)	(928,066)
Attributable to:			
Company's shareholders - continued operations		(514,033)	(919,961)
Company's shareholders - discontinued operations			(32,598)
Non-controlling interest		3,390	24,493
Total comprehensive income or loss for the period		(510,643)	(928,066)

The Management notes are an integral part of the financial statements

Braskem S.A.

Statement of operations and statement of comprehensive income for the period**at September 30,
2013****All amounts in thousands of reais, except earnings (loss) per share****Continued**

	Note	Sep/2013	Sep/2012
Profit (loss) per share attributable to the shareholders of the Company of continued operations at the end of the period (R\$)	22		
Basic earnings per share - common		0.6100	(1.2289)
Basic earnings per share - preferred		0.6100	(1.2289)
Diluted earnings per share - common		0.6102	(1.2285)
Diluted earnings per share - preferred		0.6102	(1.2285)
Profit (loss) per share attributable to the shareholders of the Company of discontinued operations at the end of the period (R\$)	3(b)		
Basic earnings per share - common			(0.0409)
Basic earnings per share - preferred			(0.0409)
Diluted earnings per share - common			(0.0409)
Diluted earnings per share - preferred			(0.0409)
Profit (loss) per share attributable to the shareholders of the Company at the end of the period (R\$)			
Basic earnings per share - common		0.6100	(1.2698)
Basic earnings per share - preferred		0.6100	(1.2698)
Diluted earnings per share - common		0.6102	(1.2694)
Diluted earnings per share - preferred		0.6102	(1.2694)

The Management notes are an integral part of the financial statements

Braskem S.A.**Statement of changes in shareholders' equity**

All amounts in thousands of reais

		Attributed to shareholders' interest								
		Capital	Legal	Tax	Revenue reserves	Additional	Other	Treasury	Retained	
	Note	reserve	reserve	incentives	Unrealized	dividends	comprehensive	shares	earnings	
		reserve	reserve	incentives	profit	proposed	income	accumulated	dividends	
At December 31, 2011		8,043,222	845,998	87,710	4,547	16,457	482,593	315,586	(60,217)	2,000,000
Comprehensive income for the period:										
Loss for the period										(1,010,000)
Fair value of cash flow hedge, net of taxes							10,716			
Foreign currency translation adjustment							48,189			
							58,905			(1,010,000)
Equity valuation adjustments										
Realization of deemed cost of jointly-controlled investment, net of taxes							(710)			
Realization of additional property, plant and equipment price-level restatement, net of taxes							(20,427)			

							(21,137)		2
Contributions and distributions to shareholders:									
Additional dividends approved at Shareholders' Meeting						(482,593)			
Capital increase of non-controlling shareholders									
Gain on interest in subsidiary							1,982		
Repurchase of treasury shares								(36,694)	
						(482,593)	1,982	(36,694)	
At September 30, 2012	8,043,222	845,998	87,710	4,547	16,457		355,336	(96,911)	(96,911)
At December 31, 2012 (revised)	2.2.1 8,043,222	797,979					337,411	(48,892)	(56,803)
Comprehensive income for the period:									
Profit for the period									