

Vale S.A.
Form 6-K/A
March 15, 2013
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**United States
Securities and Exchange Commission**

Washington, D.C. 20549

FORM 6-K/A

**Report of Foreign Private Issuer
Pursuant to Rule 13a-16 or 15d-16
of the
Securities Exchange Act of 1934**

For the month of

March, 2013

Vale S.A.

**Avenida Graça Aranha, No. 26
20030-900 Rio de Janeiro, RJ, Brazil**

(Address of principal executive office)

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

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(Check One) 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)

(Check One) Yes No

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)

(Check One) Yes No

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

(Check One) 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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REASON FOR AMENDMENT

The reason for this amendment is to amend certain annual financial information for the year ended Dec 31, 2012 furnished to the SEC in a report on Form 6-K on February 27, 2013. Specifically, we made minor adjustments to Note 29 item b, which provides information about debentures, and made minor adjustments to Note 32 Board of Directors, Fiscal Council, Advisory committee and Executives Officers and other minor typing adjustments.

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Financial Statements

December 31, 2012

BR GAAP/IFRS

Filed with the CVM, SEC and HKEx on

February 27, 2013

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Independent auditor's report

To the Board of Directors and Shareholders

Vale S.A.

We have audited the accompanying consolidated financial statements of Vale S.A. and its subsidiaries (the Company), which comprise the consolidated balance sheet as at December 31, 2012 and the consolidated statements of income, comprehensive income, changes in equity and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Management's responsibility for
the consolidated financial statements**

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB), and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Vale S.A. and its subsidiaries as at December 31, 2012, and their financial performance and their cash flows for the year then ended, in accordance with the International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB).

Rio de Janeiro, February 27, 2012

PricewaterhouseCoopers
Auditores Independentes
CRC 2SP000160/O-5 F RJ

João César de Oliveira Lima Júnior
Contador CRC 1RJ077431/O-8

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In millions of Brazilian reais

	Notes	December 31, 2012	Consolidated December 31, 2011	January 1, 2011	Parent Company December 31, 2012	December 31, 2011
Assets						
Current assets						
Cash and cash equivalents	7	11,918	6,593	12,636	688	575
Short-term investments	8	506	-	2,987	43	-
Derivatives at fair value	25	575	1,112	87	500	574
Accounts receivable	9	13,885	15,889	13,681	21,839	15,809
Related parties	30	786	154	160	1,347	2,561
Inventories	10	10,320	9,833	7,161	3,283	3,183
Recoverable taxes	12	4,620	4,190	2,671	2,071	2,317
Advances to suppliers		523	733	313	242	382
Others		1,973	1,647	1,010	574	183
		45,106	40,151	40,706	30,587	25,584
Non-current Assets held for sale						
	11	935	-	11,877	-	-
		46,041	40,151	52,583	30,587	25,584
Non-current assets						
Related parties	30	833	904	48	864	446
Loans and financing agreements to receive		502	399	273	188	158
Judicial deposits	18	3,095	2,735	2,884	2,474	2,091
Deferred income tax and social contribution	20	8,134	3,539	2,263	5,558	2,109
Recoverable taxes	12	1,343	1,097	601	255	201
Derivatives at fair value	25	93	112	502	3	96
Reinvestment tax incentive		327	429	238	302	429
Others		1,234	1,095	788	458	