

BRASKEM SA
Form 6-K
November 26, 2010

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, 2010
(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- _____.

(A free translation of the original in Portuguese)

Braskem S.A.

Report of Independent Accountants on Limited

Review of Quarterly Information (ITR)

September 30, 2010

(A free translation of the original in Portuguese)

Review Report of Independent Accountants

To the Board of Directors and Stockholders

Braskem S.A.

1 We have reviewed the accounting information included in the Quarterly Information (ITR) of Braskem S.A. and subsidiaries (parent company and consolidated) for the quarter ended September 30, 2010, comprising the balance sheets and the statements of income, of changes in stockholders' equity and of cash flows, explanatory notes and the performance report. This Quarterly Information is the responsibility of the Company's management.

2 Our review was carried out in accordance with specific standards established by the Institute of Independent Auditors of Brazil (IBRACON), in conjunction with the Federal Accounting Council (CFC), and mainly comprised: (a) inquiries of and discussions with management responsible for the accounting, financial and operating areas of the Company with regard to the main criteria adopted for the preparation of the Quarterly Information; and (b) a review of information and of subsequent events which have, or could have, significant effects on the financial position and operations of the Company and its subsidiaries.

3 Based on our limited review, we are not aware of any material modifications that should be made to the quarterly information referred to above in order that it be stated in accordance with the accounting practices adopted in Brazil applicable to the preparation of the Quarterly Information, consistent with the standards issued by the Brazilian Securities Commission (CVM).

4 As mentioned in Note 2, the CVM has approved several Pronouncements, Interpretations and Technical Guidance issued by the Brazilian Accounting Pronouncements Committee (CPC) to be effective as from 2010, which altered the accounting practices adopted in Brazil. As permitted by CVM Resolution No. 603/09, the Company's management has elected to present its Quarterly Information by using the accounting standards adopted in Brazil until December 31, 2009. As required by said Resolution, Note 2 to the Quarterly Information discloses this fact and also provides a description of the main changes that may have an impact on the Company's year-end financial statements, as well as explanations of the reasons that make it impractical to present an estimate of their possible effects on stockholders' equity and results of operations.

5 Braskem S.A. and subsidiaries have an accumulated Value-added Tax on Sales and Services (ICMS) balance recoverable essentially arising from the difference between the rates applicable to incoming and outgoing inputs and products, domestic sales with tax deferral incentive, and export sales. The realization of such credits, which amount to R\$ 763,018 thousand at September 30, 2010 (consolidated - R\$ 1,211,508 thousand), depends on the successful implementation by Braskem S.A. management of the actions described in Note 9. The Quarterly Information (ITR) of Braskem S.A. and subsidiaries at September 30, 2010 does not include any adjustments relating to the recovery of these credits as a result of their future realization.

6 As described in Note 1(d) to the Quarterly Information (ITR), the Company and its subsidiaries are currently undergoing a business and corporate restructuring process aiming to establish a proper capital structure and higher profitability, competitiveness and gains of scale. This process has been causing and may still cause economic and/or corporate impacts on the Company and some subsidiaries, and will determine the direction of the development of their operations.

7 The Quarterly Information (ITR) mentioned in paragraph 1 above also includes comparative accounting information relating to the results of operations for the quarter and 9-month period ended September 30, 2009, obtained from the corresponding ITR as of that date. The limited review of the Quarterly Information for the quarter ended September 30, 2009 was conducted by other independent accountants who issued an unqualified limited review report dated October 23, 2009, except for Note 28 □ Subsequent Events that was dated October 28, 2009, which includes emphasis of matter paragraphs on: (i) realization of the ICMS balance recoverable; (ii) involvement of Braskem S.A. and merged entities in significant lawsuits that include those related to exemption of payment of social contribution on net income; (iii) recognition of Excise Tax (IPI), credits that were offset against IPI itself and other federal taxes; (iv) restatement of comparative figures relating to the statements of operations and cash flows as a result of changes in accounting practices.

Salvador, November xx, 2010

PricewaterhouseCoopers

Auditores Independentes

CRC 2SP000160/O-5 "F" BA

Felipe Edmond Ayoub

Accountant CRC 1SP187402/O-4 "S" BA

(A free translation of the original in Portuguese)

Braskem S.A.

ITR Quarterly Information Reference Date September 30, 2010

Balance Sheet

| Assets | Note | Parent Company | | Consolidated | |
|--|-------------|-----------------------|-----------------|---------------------|-----------------|
| | | Sep/2010 | Jun/2010 | Sep/2010 | Jun/2010 |
| Current assets | | | | | |
| Cash and cash equivalents | 4 | 2,564,669 | 2,319,663 | 3,090,942 | 3,013,923 |
| Marketable securities | 5 | 395,342 | 440,900 | 395,342 | 441,049 |
| Trade accounts receivable | 6 | 1,092,406 | 1,376,780 | 2,177,531 | 2,469,139 |
| Inventories | 7 | 1,985,260 | 2,102,360 | 3,059,961 | 3,265,151 |
| Taxes recoverable | 9 | 464,894 | 352,696 | 844,628 | 671,205 |
| Deferred income tax and social contribution | 18 (b) | 49,369 | 52,045 | 83,568 | 85,662 |
| Dividends and interest on capital receivable | | 3,833 | 3,763 | | |
| Prepaid expenses | | 38,195 | 47,478 | 54,776 | 83,154 |
| Hedge operations | 22 (f.3) | | | 344 | |
| Other accounts receivable | | 140,730 | 152,077 | 221,915 | 191,117 |
| | | 6,734,698 | 6,847,762 | 9,929,007 | 10,220,400 |
| Non-current assets | | | | | |
| Marketable securities | 5 | 18,362 | 17,918 | 18,362 | 19,977 |
| Hedge operations | 22 (f.3) | 83 | | 83 | |
| Trade accounts receivable | 6 | 64,109 | 59,331 | 64,911 | 60,178 |
| Inventories | 7 | 27,382 | 28,997 | 55,626 | 59,356 |
| Taxes recoverable | 9 | 1,198,273 | 1,358,760 | 1,656,026 | 1,830,811 |
| Deferred income tax and social contribution | 18 (b) | 216,699 | 217,214 | 373,337 | 368,143 |
| Judicial deposits and compulsory loans | 10 | 144,045 | 141,925 | 166,774 | 165,350 |
| | 8 | | | | |
| Related parties | (a)(a.1) | 2,265,530 | 2,251,616 | 99,939 | 130,092 |
| Other accounts receivable | | 88,707 | 88,595 | 100,412 | 99,499 |
| | | 4,023,190 | 4,164,356 | 2,535,470 | 2,733,406 |

Edgar Filing: BRASKEM SA - Form 6-K

| | | | | | |
|-------------------------------------|----|------------|------------|------------|------------|
| Investments in subsidiaries | 11 | 4,341,623 | 4,003,166 | 8,471 | 16,129 |
| Investments in associated companies | 11 | 26,198 | 25,257 | 26,198 | 25,257 |
| Other investments | | 6,575 | 6,575 | 9,180 | 9,311 |
| Fixed assets | 12 | 9,838,379 | 9,845,284 | 16,140,581 | 16,210,112 |
| Intangible assets | 13 | 3,095,943 | 2,977,016 | 3,649,344 | 3,542,451 |
| Deferred charges | 14 | 56,105 | 61,016 | 262,615 | 279,459 |
| | | 21,388,013 | 21,082,670 | 22,631,859 | 22,816,125 |
| Total assets | | 28,122,711 | 27,930,432 | 32,560,866 | 33,036,525 |

(A free translation of the original in Portuguese)

Braskem S.A.

ITR Quarterly Information Reference Date September 30, 2010

| Liabilities and Shareholders Equity | Note | Parent Company | | Consolidated | | |
|---|-------|----------------|------------|--------------|------------|--|
| | | Sep/2010 | Jun/2010 | Sep/2010 | Jun/2010 | |
| Current liabilities | | | | | | |
| Suppliers | | 4,303,481 | 4,770,513 | 5,203,422 | 5,964,279 | |
| Loans and financing | 15 | 842,580 | 930,434 | 1,227,034 | 1,286,335 | |
| Debentures | 16 | 504,371 | 15,331 | 504,371 | 15,331 | |
| | 22 | | | | | |
| Hedge operations | (f.3) | 14,270 | 13,213 | 39,670 | 52,904 | |
| Payroll and payroll charges | | 228,773 | 192,589 | 333,282 | 269,472 | |
| Taxes payable | 17 | 241,982 | 273,645 | 593,025 | 457,012 | |
| | 18 | | | | | |
| Deferred income tax and social contribution | (b) | | | 49 | | |
| Dividends and interest on capital payable | | 1,364 | 1,829 | 4,817 | 5,288 | |
| Advances from customers | | 39,750 | 32,356 | 46,639 | 40,120 | |
| Related parties | 8 (a) | 65,299 | 69,107 | | | |
| Other accounts payable | 19 | 210,310 | 162,480 | 350,025 | 220,905 | |
| | | 6,452,180 | 6,461,497 | 8,032,334 | 8,311,646 | |
| Non-current liabilities | | | | | | |
| Suppliers | | 17,280 | 24,797 | 17,307 | 24,824 | |
| Loans and financing | 15 | 9,609,600 | 10,036,027 | 11,685,092 | 12,581,859 | |
| Debentures | 16 | | 500,000 | | 500,000 | |
| | 22 | | | | | |
| Hedge operations | (f.3) | 22,323 | 19,267 | 62,616 | 60,168 | |
| Taxes payable | 17 | 1,305,496 | 1,250,290 | 1,440,335 | 1,395,981 | |
| Related parties | 8 (a) | 10,676 | 11,174 | 651 | 634 | |
| Long-term incentives | | 14,030 | 12,297 | 14,030 | 12,297 | |
| | 18 | | | | | |
| Deferred income tax and social contribution | (b) | 929,365 | 696,211 | 1,218,728 | 1,007,054 | |
| Private pension plans | 26 | 23,208 | 23,208 | 24,058 | 24,058 | |
| Other accounts payable | 19 | 499,418 | 282,332 | 589,807 | 387,084 | |

Edgar Filing: BRASKEM SA - Form 6-K

| | | | | | |
|--|----|------------|------------|------------|------------|
| | | 12,431,396 | 12,855,603 | 15,052,624 | 15,993,959 |
| Minority interest | | | | 27,688 | 129,612 |
| Shareholders equity | 20 | | | | |
| Capital | | 8,038,952 | 8,016,667 | 8,038,952 | 8,016,667 |
| Capital reserves | | 845,998 | 765,196 | 845,998 | 765,196 |
| Carrying value adjustments | | (78,874) | (90,937) | (78,874) | (90,937) |
| Cumulative translation adjustment | | (31,185) | 12,280 | (31,185) | 12,280 |
| Treasury shares | | (11,932) | (11,932) | (60,823) | (11,932) |
| Retained earnings (accumulated losses) | | 476,176 | (77,942) | 464,152 | (89,966) |
| | | 9,239,135 | 8,613,332 | 9,178,220 | 8,601,308 |
| Total liabilities and shareholders equity | | 28,122,711 | 27,930,432 | 32,560,866 | 33,036,525 |

(A free translation of the original in Portuguese)

Braskem S.A.

ITR Quarterly Information Reference Date September 30, 2010

| Statement of Income | Parent Company | | | | Consolidated | | | | |
|----------------------------------|----------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | Note | 07/01/2010 to 09/30/2010 | 01/01/2010 to 09/30/2010 | 07/01/2009 to 09/30/2009 | 01/01/2009 to 09/30/2009 | 07/01/2010 to 09/30/2010 | 01/01/2010 to 09/30/2010 | 07/01/2009 to 09/30/2009 | 01/01/2009 to 09/30/2009 |
| Sales gross revenues | | | | Restated | Restated | | | Restated | |
| Domestic market | | 4,280,063 | 12,412,932 | 3,745,653 | 9,978,297 | 6,539,809 | 16,887,683 | 3,951,632 | 10,000,000 |
| Foreign market | | 1,252,983 | 3,545,255 | 1,149,334 | 3,059,761 | 2,759,969 | 6,479,148 | 1,212,233 | 3,000,000 |
| Taxes, freight and sales returns | | (1,203,609) | (3,460,646) | (1,074,424) | (2,908,524) | (2,024,096) | (1,117,142) | (1,117,142) | (3,000,000) |
| Net sales | | 4,329,437 | 12,497,541 | 3,820,563 | 10,129,534 | 7,275,682 | 18,257,859 | 4,046,723 | 10,000,000 |
| Cost of goods sold | | (3,621,951) | (10,222,762) | (2,925,762) | (8,271,476) | (6,145,054) | (15,174,674) | (3,067,660) | (8,000,000) |
| Gross profit | | 707,486 | 2,274,779 | 894,801 | 1,858,058 | 1,130,628 | 3,083,185 | 979,063 | 2,000,000 |
| Income (expenses) | | | | | | | | | |
| Selling | | (32,868) | (111,536) | (56,107) | (154,607) | (111,260) | (280,111) | (64,695) | (100,000) |
| General and administrative | | (159,800) | (439,936) | (136,981) | (346,304) | (247,681) | (611,184) | (147,973) | (100,000) |
| Distribution | | (73,892) | (208,106) | (69,362) | (204,510) | (75,039) | (210,248) | (77,417) | (100,000) |
| Research and development | | (10,964) | (30,555) | (10,236) | (35,771) | (18,531) | (46,788) | (10,531) | (100,000) |
| Equity accounting results | 11 (c) | 132,270 | 66,677 | 9,643 | (61,674) | 7,013 | 20,613 | 908 | (100,000) |
| Depreciation and amortization | | (27,862) | (82,170) | (27,135) | (71,703) | (34,823) | (100,208) | (28,713) | (100,000) |
| Result from fixed asset | | (4,712) | (9,079) | (14,666) | (15,591) | (4,982) | (21,895) | (14,685) | (100,000) |

| | | | | | | | |
|---|--------|------------------|------------------|------------------|------------------|------------------|------------------|
| disposals and others | | | | | | | |
| Other net operating income (expenses) | 24 | (9,971) | (39,206) | (24,533) | 106,457 | (9,822) | (25,707) |
| Operating profit before financial result | | 519,687 | 1,420,868 | 565,424 | 1,074,355 | 635,503 | 610,250 |
| Financial result | 23 | | | | | | |
| Financial expenses | | 238,119 | (955,739) | 351,601 | 1,526,346 | 177,469 | 407,054 |
| Financial revenues | | 40,537 | 255,672 | (65,939) | (180,448) | 15,454 | (164,414) |
| | | 278,656 | (700,067) | 285,662 | 1,345,898 | 192,923 | 242,640 |
| Profit before income tax and social contribution | | 798,343 | 720,801 | 851,086 | 2,420,253 | 828,426 | 852,890 |
| Income tax and social contribution current | 18 (a) | (7,953) | (93,315) | (36,293) | (39,962) | (37,559) | (40,364) |
| Income tax and social contribution deferred | 18 (b) | (236,736) | (151,774) | (170,066) | (569,949) | (227,570) | (167,799) |
| | | (244,689) | (245,089) | (206,359) | (609,911) | (265,129) | (208,163) |
| Net income (loss) before minority interests | | 553,654 | 475,712 | 644,727 | 1,810,342 | 563,297 | 644,727 |
| Minority interest | | | | | | (9,643) | 1,340 |
| Net income for the period | | 553,654 | 475,712 | 644,727 | 1,810,342 | 553,654 | 644,727 |
| Number of outstanding shares at the end of the | | 799,761 | 799,761 | 519,422 | 519,422 | 799,761 | 519,422 |

period, ex
treasury (in
thousands)

**Net income
per share at
the end of
the period
R\$**

| | | | | | | |
|--|--------|--------|--------|--------|--------|--------|
| | | | | | 0.6923 | 1.2412 |
| | 0.6923 | 0.5948 | 1.2412 | 3.4853 | | 0.5948 |

(A free translation of the original in Portuguese)

Braskem S.A.

ITR Quarterly Information Reference Date September 30, 2010

| Statement of Cash Flows | Parent Company | | | Consolidated | | | | |
|--|--------------------------------|-----------------------------|---|--|--------------------------------|--------------------------------|--|--|
| | 07/01/2010 to 09/30/2010 | 01/01/2010 to 09/30/2010 | 07/01/2009 to 09/30/2009 Restated | 01/01/2009 to 09/30/2009 Restated | 07/01/2010 to 09/30/2010 | 01/01/2010 to 09/30/2010 | 07/01/2009 to 09/30/2009 Restated | 01/01/2009 to 09/30/2009 Restated |
| Profit before income tax, social contribution and minority interest | 798,343 | 720,801 | 851,086 | 2,420,253 | 828,426 | 766,707 | 852,890 | 2,419,000 |
| Adjustment for the reconciliation of net income | | | | | | | | |
| Depreciation, amortization and depletion | 263,483 | 752,208 | 208,750 | 627,965 | 396,918 | 1,003,719 | 213,986 | 643,000 |
| Equity accounting | (132,270) | (66,677) | (9,643) | 61,674 | (7,013) | (20,613) | (908) | 9,000 |
| Losses (gains) on investments and others | (897) | (3,198) | (838) | (3,044) | | | | (2,700) |
| Provision for losses and write-offs (investments, fixed assets, intangible assets, deferred charges) | 3,050 (237,533) | 14,899 589,587 | 187 (253,935) | 3,298 (1,145,818) | 4,135 (222,511) | 8,977 354,516 | 986 (210,200) | 3,000 (1,155,700) |

Interest,
monetary and
exchange
variations, net
Minority
interests

(9,643) 1,340

**Cash
generation
before
changes in
the
operating
working
capital**

694,176 2,007,620 795,607 1,964,328 990,312 2,114,646 856,754 1,917,620

Changes in
the operating
working
capital

Marketable
securities

33,279 73,085 (34,875) (3,521) 35,487 205,285 (30,894) (8,900)

Trade
accounts
receivable

279,280 315,483 88,041 (187,524) 286,552 (107,962) 26,458 (155,600)

Inventories

111,511 (195,317) (10,878) 886,391 209,135 (229,297) 26,109 976,000

Taxes

recoverable 53,752 100,674 66,380 30,213 6,825 239,289 18,208 33,000

Prepaid

expenses 9,283 (16,110) 16,581 29,987 28,378 (18,203) 16,633 30,000

Accounts
receivable
from related
parties

9,135 (693,820)

Other
accounts
receivable

9,116 (34,707) (34,429) (80,480) (1,204) 37,702 (23,721) (96,600)

Suppliers

(474,549) 986,518 (456,697) (1,230,978) (768,374) 740,784 (473,942) (1,213,600)

Taxes

payable (22,713) (319,973) (84,053) (3,519) 85,949 (351,050) (37,852) (9,800)

Long-term

incentives 1,733 6,321 (281) (4,873) 1,733 6,321 (281) (4,800)

Advances

from 7,394 11,306 20,265 27,008 6,519 (4,570) 17,439 25,000

customers

Interest paid (129,225) (400,370) (92,376) (487,762) (252,958) (666,953) (141,098) (470,600)

Income tax
and social
contribution

paid (5,463) (27,458) (3,023) (15,590) (5,463) (27,462) (3,057) (15,700)

75,512 23,010 63,919 15,593 181,675 151,351 35,998 5,000

Other
accounts
payable

**Generation
of operating
cash**

652,221 1,836,262 334,181 939,273 804,566 2,089,881 286,754 1,013,

Proceeds
from the sale
of fixed
assets

316 1,193 868 2,638 323 1,256 868 2,

Additions to
investments
(Note 2 (a.2))

(39,456) (4,008,209) (9,119) (62,002) 5,928 (935,476) (15,7

Additions to
fixed assets

(237,785) (736,549) (183,865) (390,799) (332,120) (910,351) (186,540) (400,4

Additions to
intangible
assets

(6,299) (30,583) (8,374) (41,5

**Use of cash
in investing
activities**

(276,925) (4,743,565) (192,116) (450,163) (332,168) (1,875,154) (194,046) (455,1

(A free translation of the original in Portuguese)

Braskem S.A.

ITR □ Quarterly Information □ Reference Date September 30, 2010

| | Parent Company | | | | Consolidated | | | |
|---|--------------------------------|--------------------------------|--|--|-----------------------------|-----------------------------|--|---------------------------------------|
| | 07/01/2010 to 09/30/2010 | 01/01/2010 to 09/30/2010 | 07/01/2009 to 09/30/2009 Restated | 01/01/2009 to 09/30/2009 Restated | 07/01/2010 to 09/30/2010 | 01/01/2010 to 09/30/2010 | 07/01/2009 to 09/30/2009 Restated | 01/01/2009 to 09/30/2009 Res |
| Short-term debt | | | | | | | | |
| New loans | 227,708 | 257,358 | 338,421 | 1,121,001 | | 788,371 | 903,601 | 1,121,001 |
| Payments | (1,311,710) | (3,672,697) | (1,201,366) | (3,419,497) | (1,414,547) | (7,898,316) | (744,871) | (2,419,497) |
| Long-term debt | | | | | | | | |
| New loans | 953,905 | 2,883,791 | 729,811 | 2,072,130 | 985,607 | 3,553,957 | (338,957) | 1,072,130 |
| Related parties | | | | | | | | |
| New loans | 145 | 411,055 | 18,548 | 28,159 | | | | |
| Payments | (337) | (412,864) | (19,293) | (29,518) | | | | |
| Dividends paid and unclaimed and minority interest | (1) | (97) | (99) | (573) | 33,561 | 25,939 | (99) | |
| Capital/reserve increase | | 3,742,622 | | | | 3,742,622 | | |
| Other | | | | | | | 1,638 | |
| Generation (use) of cash in financing activities | (130,290) | 3,209,168 | (133,978) | (228,298) | (395,379) | 212,573 | (178,688) | (2,419,497) |
| Increase in cash and cash equivalents | 245,006 | 301,865 | 8,087 | 260,812 | 77,019 | 427,300 | (85,980) | 260,812 |

| | | | | | | | | |
|--|----------------|----------------|--------------|----------------|---------------|----------------|-----------------|----------|
| Represented by Cash and cash equivalents at the beginning of the period | 2,319,663 | 2,262,804 | 2,452,587 | 2,199,862 | 3,013,923 | 2,663,642 | 2,794,311 | 2,4 |
| Cash and cash equivalents at the end of the period | 2,564,669 | 2,564,669 | 2,460,674 | 2,460,674 | 3,090,942 | 3,090,942 | 2,708,331 | 2, |
| Increase (decrease) in cash and cash equivalents | 245,006 | 301,865 | 8,087 | 260,812 | 77,019 | 427,300 | (85,980) | 2 |

(A free translation of the original in Portuguese)

Braskem S.A.

ITR □ Quarterly Information □ Reference Date September 30, 2010

| | Note | Capital | Capital reserves | Treasury shares | Parent Company Retained earnings/ (Accumulated losses) | Carrying value adjustments | Cumulative translation adjustment | Total |
|-----------------------------------|-------|------------------|------------------|-----------------|--|----------------------------|-----------------------------------|------------------|
| December 31, 2009 | | 5,473,181 | 428,575 | (11,932) | (1,069,699) | (66,177) | | 4,753,948 |
| Unclaimed dividends | | | | | 936 | | | 936 |
| Adjustment of negative goodwill | | | | | 6,892 | | | 6,892 |
| Carrying value adjustments | 20(c) | | | | | (12,835) | | (12,835) |
| Loss for the period | | | | | (123,399) | | | (123,399) |
| March 31, 2010 | | 5,473,181 | 428,575 | (11,932) | (1,185,270) | (79,012) | | 4,625,542 |
| Capital increase | 20(a) | 2,543,486 | 1,398,492 | | | | | 3,941,978 |
| Offset of losses | | | (1,061,871) | | 1,061,871 | | | |
| Cumulative translation adjustment | | | | | | | 12,280 | 12,280 |
| Carrying value adjustments | 20(c) | | | | | (11,925) | | (11,925) |
| Net income for the period | | | | | 45,457 | | | 45,457 |

| | | | | | | | | |
|---|-------|------------------|----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| June 30, 2010 | | 8,016,667 | 765,196 | (11,932) | (77,942) | (90,937) | 12,280 | 8,613,332 |
| Unclaimed dividends | | | | | 464 | | | 464 |
| Capital increase | 20(a) | 22,285 | 80,802 | | | | | 103,087 |
| Cumulative translation adjustment | | | | | | | (43,465) | (43,465) |
| Carrying value adjustments | 20(c) | | | | | 12,063 | | 12,063 |
| Net income for the period | | | | | 553,654 | | | 553,654 |
| September 30, 2010 | | 8,038,952 | 845,998 | (11,932) | 476,176 | (78,874) | (31,185) | 9,239,135 |

(A free translation of the original in Portuguese)

Braskem S.A.

ITR □ Quarterly Information □ Reference Date September 30, 2010

ALL AMOUNTS STATED IN THOUSANDS OF REAIS, UNLESS OTHERWISE INDICATED

1 Operating context

(a) Braskem S.A. (□Braskem□ or □the Company□) is a limited liability publicly-traded company, with its headquarters in Camaçari □ BA, and operates a total of 31 industrial units, 28 in the Brazilian states of Alagoas, Bahia, Rio de Janeiro, Rio Grande do Sul and São Paulo and 3 in the United States, in Pennsylvania, Texas and Virginia. These units produce basic petrochemicals, such as ethylene, propylene and benzene, as well as gasoline and LPG (Liquefied Petroleum Gas, also known as kitchen gas). In the segment of thermoplastic resins, the Company produces polyethylene, polypropylene and PVC. In addition, Braskem□s activities include the import and export of chemical products, petrochemicals, fuels, the production and sale of inputs consumed by companies at the Camaçari Petrochemical Complex - BA and Triunfo □ RS, such as: steam, water, compressed air, electricity, the provision of several services to those companies as well as investments in others as a partner or shareholder. Braskem is controlled by Odebrecht S.A. with an indirect holding of 50.1% and 38.1% of voting and total stock, respectively.

(b) In May 2009, Company management announced the suspension of production of Caprolactam and the temporary closure of the industrial plant in Camaçari. This decision was based on a rigorous evaluation of the business, taking into account the market difficulties for Caprolactam in Brazil experienced in the last few years, as well as the impact of the last global financial crisis. On September 30, 2010 the Company has a provision for a loss of R\$ 29,600, representing the total net book values of machinery, equipment and installations used for the production of Caprolactam, which cannot be used in the event of a resumption in production. Company management is monitoring developments in the market for Caprolactam before making any final decision on this matter.

(c) In January 2010, the Company's management decided to suspend production at the industrial unit located in the city of São Paulo, which produced specialty PVC resins. This decision was based on the rising logistics costs associated with obtaining the main raw material for the unit, Monovinyl chloride (MVC), which was transferred from one of Braskem's plants in Camaçari. To maintain the sale of these PVC resins, the Company signed a purchase agreement with Mexichem Colombia S.A. The unit in question has warehouses that continue to be used as distribution centers for specialty PVC and other products manufactured by the Company in other states. On December 31, 2009, the net book value of the machinery, equipment and installations of this plant was R\$ 25,000 and an allowance for loss was recorded in the same amount, given that the same would not result in any cash flow from either sale or possible resumption of production.

(d) In September 2010, Management of subsidiary Braskem PP Americas, Inc ("PP Americas") decided to idle a high-impact copolymer production line at the La Porte plant, located in Texas, U.S. The key factors driving this decision were the line's outdated technology, high production cost, and low production capacity. PP Americas will keep the production of high-impact copolymer on two other lines at the La Porte plant, without affecting the total production of other resins.

(e) On September 24, 2010, the Company launched an ethanol-derived ethylene unit at the Triunfo Petrochemical Complex (Rio Grande do Sul), which will produce 200 thousand tonnes of green polyethylene per year. With this new unit, the Company now offers resin from renewable sources by diversifying its competitive raw material sources.

(A free translation of the original in Portuguese)

Braskem S.A.

ITR □ Quarterly Information □ Reference Date September 30, 2010

(f) Corporate reorganization

Since its creation on August 16, 2002, Braskem has undergone an extensive corporate restructuring process, always disclosed to the market in the form of Relevant Fact notices. The main events in 2009 and 2010, are summarized below:

(f.1) On April 30, and May 5, 2009, the Extraordinary General Shareholders' Meetings (AGE) held by Braskem and Petroquímica Triunfo S.A. (Triunfo), respectively, approved the merger of Triunfo into the Company. The net asset value merged, evaluated at book value, totaled R\$ 117,990. A total of 13,387,157 class A preferred shares were issued by Braskem and delivered to shareholders of Triunfo at an exchange ratio of 0.210428051882238 share of Braskem for each share of Triunfo. (Note 20.a)

(f.2) On January 22, 2010, the Company announced the finalization of the negotiations that resulted in the acquisition of Quattor Participações S.A. (Quattor) (Note 1.f2.iv) by the Company, in accordance with an Investment Agreement signed on that date between Odebrecht, Petroleo Brasileiro S.A. PETROBRAS (Petrobras), Braskem and Unipar União de Indústrias Petroquímicas S.A. (Unipar). The agreement will enable Petrobras to consolidate its main petrochemical assets in Braskem, which will remain a private-sector publicly-traded company and improve its ability to compete globally.

In addition, the Investment Agreement gives Braskem first-refusal rights for participating as a partner in projects involving the Rio de Janeiro Petrochemical Complex (COMPERJ) and the Suape Petrochemical Complex in Pernambuco state.

The Investment Agreement was sent to the Administrative Council of Economic Defense (CADE □ anti-trust agency). The Economic Monitoring Office of the Ministry of Finance

(SEAE) has recommended that this acquisition be approved without restrictions by CADE. The Economic Law Office of the Ministry of Justice (SDE) has also recommended that the transaction be approved without restrictions.

The steps already taken in terms of the Investment Agreement include:

(i) The creation of a holding company, BRK Investimentos Petroquímicos S.A. (BRK), in December 2009, to which Odebrecht and Petrobras later transferred all their common shares in Braskem.

(ii) In April 2010, Odebrecht and Petrobras finalized a R\$ 3,500,000 share capital increase in BRK through the issue of new shares paid up in cash.

(iii) On April 14, 2010, the Board of Directors ratified the share capital increase in the Company through a private subscription that resulted in the issue of 243,206,530 common shares and 16,697,781 class A preferred shares at a unit value of R\$ 14.40, for a total of R\$ 3,742,622, of which R\$ 2,378,742 was recorded in the capital stock account and R\$ 1,363,880 in the capital reserve account (Note 20.a).

(A free translation of the original in Portuguese)

Braskem S.A.

ITR □ Quarterly Information □ Reference Date September 30, 2010

(iv) On April 27, 2010, the Company disclosed, in a Relevant Fact notice, the acquisition from Unipar, of shares representing 60% of the total and voting capital in Quattor, through a cash payment of R\$ 659,454. In accordance with the accounting practices adopted to prepare this Quarterly Information (Note 3), the acquisition generated goodwill of R\$ 360,419 based on the expected future profitability of the company acquired. However, this acquisition represents a □businesses combination□, as established in the Technical Pronouncement - CPC 15, and the Company□s management therefore engaged a specialized company to assess the fair value of the assets and liabilities acquired. This calculation, which is still not finalized, will be reflected in the financial statements to be prepared in accordance with International Financial Reporting Standards (IFRS), and disclosed as established in CVM Resolution No. 603 of November 10, 2009.

On the acquisition date of March 31, 2010, Quattor held the following investments:

(v) On May 10, 2010, the Company announced the acquisition, from Unipar, of all the shares of Unipar Comercial e Distribuidora (["Unipar Comercial"]) as well as shares representing 33.33% of total capital of Polibutenos S.A. Indústrias Químicas (["Polibutenos"]) for cash payments of R\$ 27,104 and R\$ 22,362, respectively.

On May 31, 2010, the Company acquired from Chevron Oronite do Brasil (["Chevron"]), shares representing 33.33% of total capital of Polibutenos for R\$ 22,482. With the acquisitions from Unipar and Chevron, Braskem now owns, directly and indirectly, 100% of the share capital of Polibutenos.

(A free translation of the original in Portuguese)

Braskem S.A.

ITR □ Quarterly Information □ Reference Date September 30, 2010

In accordance with the accounting procedures adopted to prepare this Quarterly Information (Note 3), the acquisitions of Unipar Comercial and Polibutenos generated goodwill of R\$ 3,828 and R\$ 32,145, respectively, based on expected future profits. However, these acquisitions represented □business combinations□, as established in the Technical Pronouncement - CPC 15, and the Company□s management therefore engaged a specialized company to assess the fair value of the assets and liabilities acquired. This calculation, which is still not finalized, will be reflected in the financial statements to be prepared in accordance with International Financial Reporting Standards (IFRS), and disclosed as established in CVM Resolution No. 603 of November 10, 2009.

(vi) On May 26, 2010, the Company filed a request to register a Public Offer with CVM, in order to acquire the 7,688 common shares and 1,542,006 preferred shares of Quattor Petroquímica S.A. (□Quattor Petroquímica□) held by minority shareholders, as a result of the change in control. These shares represented 0.68% of the total capital of Quattor Petroquímica. CVM□s Board approved the Public Offer on October 28, 2010.

(vii) On June 18, 2010, the Extraordinary General Shareholders□ Meeting held by Braskem approved the acquisition of Quattor shares previously held by Petrobras and which represented 40% of total and voting shares of the subsidiary. The net asset value merged was evaluated at book value, on March 31, 2010 at R\$ 199,356, of which R\$ 164,744 was recorded in the Capital account and R\$ 34,612 in the Capital reserve account. This operation involved the issuance of 18,000,087 common shares at an exchange ratio of 0.18855863182 share of Braskem for each share of Quattor, as established in the economic reports of the companies prepared by an independent specialist (Note 20.a). As a result of this share merger, Braskem now holds 100% of voting and total capital of Quattor.

(viii) On June 24, 2010, Quattor□s Extraordinary General Shareholders□ Meeting approved the increase in the capital stock of R\$ 4,014,128, without the issue of new shares. The capital increase was carried out with advances for future capital increase received from Braskem.

Additionally, on June 29, 2010, the Extraordinary General Shareholders' Meeting held by Quattor approved a R\$ 2,578,372 reduction in its share capital, without the cancellation of shares and restitution to Braskem, its sole shareholder, of all the investments in Rio Polímeros S.A. ("Riopol") and Quattor Petroquímica. The value of these investments, on May 31, 2010, including the respective goodwill/negative goodwill, was R\$ 1,189,934. As well as the investments, the values related to the advances made for future capital increases in these subsidiaries were also repaid to Braskem in the total of R\$ 1,388,438.

(ix) On January 7, 2008, BNDES Participações S.A. ("BNDESPAR") acquired 25% of Riopol, and it was granted a put option to sell 60% and 40% of the acquired interest to Unipar and Petrobras, respectively. This option was exercisable up to June 2013.

(A free translation of the original in Portuguese)

Braskem S.A.

ITR □ Quarterly Information □ Reference Date September 30, 2010

On August 9, 2010, BNDESPAR exercised the put option and Braskem acquired 190,784,674 common shares and 30 preferred shares of Riopol for R\$ 209,951. Pursuant to the accounting standards adopted for the preparation of this Quarterly Information (Note 3), the acquisition generated goodwill in the amount of R\$ 128,655 based on Riopol's future profitability. With this acquisition, corresponding to 15% of Riopol's total capital, Braskem holds directly and indirectly 90% of the total capital of that subsidiary.

The amount of this acquisition will be paid in 3 installments, adjusted by the TJLP (Note 19), as follows:

- (a) First installment, maturing on June 11, 2015, corresponding to 15% of the total amount;
- (b) Second installment, maturing on June 11, 2016, corresponding to 35% of the total amount;
- (c) Third installment, maturing on June 11, 2017, corresponding to 50% of the total amount.

Also due to the put option exercised by BNDESPAR, Petrobras has acquired 10% of Riopol's capital stock.

(x) On August 30, 2010, Braskem's Extraordinary General Meeting approved the merger of Riopol's shares, converting Riopol into a wholly-owned subsidiary of the Company. The merged net assets were appraised at book value on March 31, 2010, the transaction's base date, and amounted to R\$ 103,087. Of that amount, R\$ 22,285 was allocated to the capital stock account, and R\$ 80,802 to the capital reserve account. In that transaction, 2,434,890 preferred class-A shares were issued, considering an exchange ratio of 0.010064743789 of a Braskem share for each Riopol share, pursuant to economic appraisal

reports of the companies, prepared by an independent expert (Note 20.a).

Due to this stock merger, subsidiary Quattor Petroquímica, which held 9.02% of Riopol's capital, has received Braskem shares. In the consolidated financial statements, these shares are accounted for as "treasury shares" (Note 20 (b)).

(xi) On September 1, 2010, Quattor's Extraordinary General Meeting approved the merger of the companies mentioned below. The net assets of the merged companies were appraised at book value on June 30, 2010 (transaction's base date).

(a) Merger of Quattor Química S.A. ("Quattor Química")

On the merger date, Quattor Química's capital was owned by Quattor (94.11%) and Quattor Petroquímica (5.89%). The exchange ratio of Quattor Química shares for Quattor shares was determined based on the shareholders' equity of both companies on June 30, 2010, the transaction's base date, generating a capital increase of R\$ 58,231 with the issuance of 7,538,949 common shares delivered to Quattor Petroquímica.

(b) Merger of Polibutenos

On the merger date, Polibutenos's capital was owned by Quattor (33.33%) and Braskem (66.67%). The exchange ratio of Polibutenos shares for Quattor shares was determined based on the shareholders' equity of both companies on June 30, 2010, the transaction's base date, generating a capital increase of R\$ 13,032 with the issuance of 1,687,179 common shares delivered to Braskem.

(A free translation of the original in Portuguese)

Braskem S.A.

ITR □ Quarterly Information □ Reference Date September 30, 2010

(c) Mergers of Mauá Resinas S.A. ("Mauá Resinas") and Norfolk Distribuidora Ltda. ("Norfolk")

On the merger date, Mauá Resinas and Norfolk were wholly-owned subsidiaries of Quattor, accordingly there was no capital increase or issue of shares by the surviving company.

On September 30, 2010, after all stages provided for in the Investment Agreement and the aforementioned mergers had been completed, Braskem's participation in the companies acquired is as follows:

(f.3) On February 1, 2010, Braskem announced to the market that its subsidiary Braskem América, Inc. (["Braskem América"]) signed, on that same date, a share purchase and sale contract with Sunoco Inc., a U.S. oil company, through which it acquired all the total and voting capital of Sunoco Chemicals, Inc. (["Sunoco Chemicals"]) for US\$ 350 million, equivalent to R\$ 620,837. Sunoco Chemicals has an annual installed capacity of 950,000 metric tons of polypropylene distributed in three plants located in Pennsylvania, West Virginia and Texas.

The transaction was finalized on April 1, 2010, when full payment was made. On the same date the name of the acquiree was changed to Braskem PP Americas, Inc. (["PP Americas"]).

In accordance with the accounting practices adopted when preparing this Quarterly Information (Note 3), the acquisition generated goodwill of R\$ 62,041. However, the acquisition represented a ["business combination"], as established in the Technical Pronouncement - CPC 15, and the Company's management therefore engaged a specialized company to assess the fair value of the assets and liabilities acquired. This calculation, which is still not finalized, will be reflected in the financial statements to be prepared in accordance with International Financial Reporting Standards (IFRS), and disclosed as established in CVM Resolution No. 603 of November 10, 2009.

(A free translation of the original in Portuguese)

Braskem S.A.

ITR □ Quarterly Information □ Reference Date September 30, 2010

(f.4) On June 1, 2010, Braskem approved the spin-off of its subsidiary Variant Distribuidora de Resinas Ltda. (□Variant□) and the merger of the spun-off part by the new subsidiary Alcacer Distribuidora de Resinas Ltda. (□Alcacer□). On the same date, negotiations were concluded to sell these two subsidiaries for a total value of R\$ 12,700 (Note 11).

(f.5) In November 2009, Braskem and Grupo IDESA Sociedad Anónima de Capital Variable (□IDESA□), a traditional petrochemical company in Mexico, announced that they had put in the winning bid in a tender offer process in Mexico to implement a petrochemical project based on ethane in the Veracruz region with a supply contract through PEMEX-Gás, of 66,000 barrels/day of this input over a period of 20 years. As a result of this tender offer, Braskem and IDESA signed a Memorandum of Understanding and finalized a definitive contract on February 23, 2010, involving:

(i) a commitment by Braskem-IDESDA to invest in the construction of an integrated ethane cracker, with production capacity of 1 million metric tons per year of ethylene; and

(ii) in three polyethylene plants producing approximately 1 million metric tons per year. The investment in the project, which is denominated Etileno XXI, is estimated at some US\$2.5 billion, with conclusion of construction and operational startup of the unit expected in January 2015.

The name of the new investee is Braskem Idesa, Sociedad Anónima Promotora de Inversión (□Braskem Idesa□). The fully-subscribed share capital of this subsidiary totals 76,592,000 Mexican pesos on May 25, 2010, represented by 6,300 shares, of which 65% are owned by Braskem and 35% by Etileno XXI Sociedad Anónima de Capital Variable. Additionally, on September 30, 2010, the shareholders contributed Mex\$ 433,788 thousand to Braskem Idesa's capital, through the issuance of 35,680 shares. Braskem Idesa's subscribed and paid-up capital is now Mex\$ 510,380 thousand, in 41,980 shares.

2 Presentation of quarterly information

The financial statements of the Company (individual and consolidated) were prepared according to the accounting practices adopted in Brazil, which are derived from the Brazilian Corporation Law, pronouncements, guidelines and interpretations of the Brazilian Accounting Pronouncements Committee (CPC), and the rules of CVM. As determined by the CVM, in Resolution No. 603 of November 10, 2009, the Company decided to present its Quarterly Information for the period ending September 30, 2010, in accordance with the accounting rules existing on December 31, 2009.

In the preparation of the 2009 and 2010 financial statements, the Company adopted the amendments to the corporate legislation introduced by Law 11,638/07, of December 28, 2007, with the amendments introduced by Law Nos. 11,638/07 and 11,941/09 which modify Law No. 6,404/76 (Brazilian Corporation Law) as regards aspects of the preparation and disclosure of the financial statements. The main purpose of these laws was to update the Brazilian corporation Law in order to harmonize the accounting practices adopted in Brazil with International Financial Reporting Standards - IFRS, issued by the International Accounting Standards Board IASB.

(A free translation of the original in Portuguese)

Braskem S.A.

ITR □ Quarterly Information □ Reference Date September 30, 2010

The pronouncements issued by the CPC which affected the Quarterly Information are as follows:

| CPC Pronouncement | Subject | CVM Approval | |
|------------------------------|---|---------------------|----------------------|
| | | Resolution | Approval Date |
| CPC 01R | Impairment of assets Effects of changes in foreign exchange rates and conversion of financial statements | 527/07 | 1/11/2007 |
| CPC 02R2 | Cash flow statement | 534/08 | 1/29/2008 |
| CPC 03R2 | Intangible assets | 547/08 | 8/13/2008 |
| CPC 04 | Disclosures about related parties | 553/08 | 11/12/2008 |
| CPC 05R | Leasing operations | 560/08 | 12/11/2008 |
| CPC 06 | Government subsidies and assistance | 554/08 | 11/12/2008 |
| CPC 07 | Transaction costs and premiums on the issuance of securities | 555/08 | 11/12/2008 |
| CPC 08 | Value-added statement | 556/08 | 11/12/2008 |
| CPC 09 | Adjustment to present value | 557/08 | 11/12/2008 |
| CPC 12 | Initial adoption of Law Nos. 11,638/07 and 11,941/09 | 564/08 | 12/17/2008 |
| CPC 13 | Financial Instruments: recognition, measurement and disclosure | 565/08 | 12/17/2008 |
| CPC 14 | | (*) | 12/17/2008 |

(*)The CPC Guideline □ □OCPC□ No. 03, approved by CVM/SNC/SEP circular No. 03/2009, on 11/19/09, substituted CPC 14.

During the 2009 financial year, the CPC issued and the CVM approved new pronouncements and technical interpretations related to the process of convergence with international accounting standards - IFRS. These standards have to be adopted in the 2010 financial year and 2009 restated for the purposes of comparison.

(A free translation of the original in Portuguese)

Braskem S.A.

ITR □ Quarterly Information □ Reference Date September 30, 2010

The following is a list of the pronouncements and technical interpretations that will impact the Company's Quarterly Information when the pronouncements issued in 2009 are first adopted:

Pronouncements:

| CPC Pronouncement | Subject | CVM Approval | |
|------------------------------|--|---------------------|--------------------------|
| | | Resolution | Approval Date |
| CPC 15 | Business combinations | 580/09 | 7/31/2009 |
| CPC 16 | Inventories | 575/09 | 6/5/2009 |
| CPC 18 | Investments in associated companies | 605/09 | 11/26/2009 |
| CPC 19 | Investment in joint ventures | 606/09 | 11/26/2009 |
| CPC 20 | Borrowing costs | 577/09 | 6/5/2009 |
| CPC 21 | Interim financial statements | 581/09 | 7/31/2009 |
| CPC 22 | Information by segments | 582/09 | 7/31/2009 |
| CPC 23 | Accounting policies, changes in estimates and error correction | 592/09 | 9/15/2009 |
| CPC 24 | Subsequent events | 593/09 | 9/15/2009 |
| CPC 25 | Provisions and asset and liability contingencies | 594/09 | 9/15/2009 |
| CPC 26 | Presentation of financial statements | 595/09 | 9/15/2009 |
| CPC 27 | Property, plant and equipment | 583/09 | 7/31/2009 |
| CPC 30 | Revenues | 597/09 | 9/15/2009 |
| CPC 31 | Non-current assets held for sale and discontinued operations | 598/09 | 9/15/2009 |
| CPC 32 | Taxes on profits | 599/09 | 9/15/2009 |
| CPC 33 | Post-employment benefits (benefits to employees) | 600/09 | 10/7/2009 |
| CPC 35 | Separate financial statements | 607/09 | 11/26/2009 |
| CPC 36 | Consolidated financial statements | 608/09 | 11/26/2009 |
| CPC 37 | Initial adoption of international accounting standards | 609/09 | 12/22/2009 |
| CPC 38 | Financial instruments □ recognition and measurement | 604/09 | 11/19/2009 |

Edgar Filing: BRASKEM SA - Form 6-K

| | | |
|--------|--|------------------|
| CPC 39 | Financial instruments □ presentation | 604/0911/19/2009 |
| CPC 40 | Financial instruments □ disclosure | 604/0911/19/2009 |
| CPC 43 | Initial adoption of the technical pronouncements 15 to 40 | 610/0912/22/2009 |

15 of 73

(A free translation of the original in Portuguese)

Braskem S.A.

ITR ☐ Quarterly Information ☐ Reference Date September 30, 2010

Technical interpretations:

| Technical Interpretation | | CVM Approval | |
|--------------------------|--|--------------|---------------|
| ICPC | Subject | Resolution | Approval Date |
| ICPC-03 | Leasing operations | 613/09 | 12/22/2009 |
| ICPC-04 | Share-based payments | 614/09 | 12/22/2009 |
| ICPC-05 | Share transactions by the group and treasury shares | 615/09 | 12/22/2009 |
| ICPC-06 | Hedge of net investment in foreign operations | 616/09 | 12/22/2009 |
| ICPC-08 | Accounting for proposed dividend payments | 601/09 | 10/7/2009 |
| ICPC-09 | Individual, separate, consolidated financial statements and the application of the equity method | 618/09 | 12/22/2009 |
| ICPC-10 | Fixed assets and investment property | 619/09 | 12/22/2009 |
| ICPC-11 | Receipt of customer assets | 620/09 | 12/22/2009 |
| ICPC-12 | Changes in decommissioning liabilities | 621/09 | 12/22/2009 |

Given the adoption of the new CPCs and convergence with IFRS, the Company is finalizing the preparation of its opening balance sheet as of January 1, 2009, based on the applicable standards, and is reprocessing all the months in 2009 and 2010 already disclosed. The main impacts identified to date, and still subject to examination by the independent auditors, are:

- (i) the updating of fixed assets;
- (ii) write downs of deferred charges and some amounts classified as intangible assets;
- (iii) adjustment relative to the defined benefit pension plan;
- (iv) deferred income tax and social contribution on the initial adjustments; and

(v) business combinations.

16 of 73

(A free translation of the original in Portuguese)

Braskem S.A.

ITR □ Quarterly Information □ Reference Date September 30, 2010

(a) Companies acquired in 2010

(a.1) The balance sheets of the companies acquired during the period (Note 1 (f)), adjusted to reflect the Company's accounting practices, are shown below:

| Quattor | PP | Unipar |
|----------------------|-----------------|------------------------------|
| □consolidated | Americas | Comercial Polibutenos |
| 4/1/2010 | 4/1/2010 | |