(Convenience Translation into English from the Original Previously Issued in Portuguese)

Indústrias Romi S.A. and Subsidiaries

Individual and Consolidated Interim Financial Information for the Nine-months Period Ended September 30, 2011 and Independent Auditors' Report

Deloitte Touche Tohmatsu Auditores Independentes

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(Convenience Translation into English from the Original Previously Issued in Portuguese)

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To the Shareholders, Board of Directors and Management of
Indústrias Romi S.A.
Santa Bárbara d'Oeste - SP

Introduction

We have reviewed the accompanying individual and consolidated interim financial information of Indústrias Romi S.A. (the "Company") and its subsidiaries, included in the Interim Financial Information Form (ITR), which comprises the balance sheets as of September 30, 2011, and the related income statements and statements of comprehensive income for the three and nine months period then ended and statements of changes in equity and statements of cash flows for the nine months period then ended, and a summary of significant accounting policies and other selected explanatory notes.

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

Scope of review

We conducted our review in accordance with Brazilian and international standards on review of interim financial information (NBC TR 2410 and ISRE 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity, respectively). A review of interim financial 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 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 individual interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the accompanying individual interim financial information included in the ITR referred to above is not prepared, in all material respects, in accordance with CPC 21 applicable to the preparation of Interim Financial Information (ITR) and presented in accordance with the standards issued by the Brazilian Securities Commission.

Conclusion on the consolidated interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the accompanying consolidated interim financial information included in the ITR referred to above is not prepared, in all material respects, in accordance with CPC 21 and IAS 34 applicable to the preparation of Interim Financial Information (ITR) and presented in accordance with the standards issued by the Brazilian Securities Commission.

Other matters

Interim statements of value added

We have also reviewed the individual and consolidated interim statements of value added ("DVA"), for the nine months period ended September 30, 2011, prepared under Management´s responsibility, the presentation of which is required by the standards issued by the Brazilian Securities Commission applicable to the preparation of Interim Financial Information (ITR), and is considered as supplemental information for IFRS that does not require a presentation of DVA. These statements were subject 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 are not prepared, in all material respects, in accordance with interim financial information.

Financial statements translated to English language

The accompanying interim financial information has been translated into English for the convenience of readers outside Brazil

Campinas, October 25, 2011

Deloitte Touche Tohmatsu

DELOITTE TOUCHE TOHMATSU
Auditores Independentes

Edgar Jabbour
Engagement Partner

Reproduced from the original signed and delivered on November 7, 2011.

(Convenience Translation into English from the Original Previously Issued in Portuguese)

INDÚSTRIAS ROMI S.A. AND SUBSIDIARIES

BALANCE SHEETS AS OF SEPTEMBER 30, 2011 AND DECEMBER 31, 2010
(In thousands of Brazilian reais - R$)

		Company		Consolidated	
ASSETS	Note	09/30/11	12/31/10	09/30/11	12/31/10
CURRENT ASSETS					
Cash and cash equivalents	4	159,991	60,687	188,059	246,935
Trade accounts receivable	5	75,339	76,091	85,879	87,364
Onlending of FINAME manufacturer financing	6	347,732	350,935	347,732	350,935
Inventories	7	286,299	228,223	331,386	263,460
Intercompany receivables	9	16,201	12,466	-	-
Recoverable taxes		12,185	11,698	13,474	14,090
Other receivables		24,114	12,517	25,107	13,924
Total current assets		921,861	752,617	991,637	976,708
NONCURRENT ASSETS					
Trade accounts receivable	5	12,125	14,544	12,125	14,544
Onlending of FINAME manufacturer financing	6	493,062	500,103	493,062	500,103
Intercompany receivables	9	14,476	13,876	-	-
Recoverable taxes		2,919	6,718	6,466	9,943
Deferred income and social contribution taxes		29,166	19,996	29,166	19,996
Escrow deposits	13	29,238	24,466	29,238	24,466
Other receivables		15,632	18,009	17,024	19,064
Investments in subsidiaries and goodwill	8	63,826	211,538	-	-
Property, plant and equipment, net	10	264,448	271,819	282,406	289,018
Intangible assets	8	4,073	5,333	6,090	7,350
Total noncurrent assets		928,965	1,086,402	875,577	884,484
TOTAL ASSETS		1,850,826	1,839,019	1,867,214	1,861,192

		Company		Consolidated	
LIABILITIES AND SHAREHOLDERS' EQUITY	Note	09/30/11	12/31/10	09/30/11	12/31/10
CURRENT LIABILITIES					
Loans and financing	11	93,107	23,370	94,148	24,927
FINAME manufacturer financing	12	307,075	303,579	307,075	303,579
Trade accounts payable		37,245	39,572	41,249	48,323
Payroll and related taxes		30,723	33,046	33,433	36,422
Taxes payable		7,542	9,983	8,626	11,305
Advances from customers		10,304	7,223	10,834	7,579
Dividends and interest on capital		6,667	9,369	6,716	9,602
Profit sharing		985	2,590	985	2,590
Other payables		3,400	4,761	5,176	5,842
Provision for shareholders' deficit - subsidiary	8	3,253	2,561	-	-
Intercompany payables	9	485	165	-	-
Total current liabilities		500,786	436,219	508,242	450,169
NONCURRENT LIABILITIES					
Loans and financing	11	150,007	212,451	150,167	212,615
FINAME manufacturer financing	12	462,448	454,304	462,448	454,304
Taxes payable		5,358	4,721	5,358	4,721
Reserve for tax, labor and civil claims	13	31,363	26,429	31,363	26,429
Other payables		3,931	3,562	4,098	3,612
Deferred income and social contribution taxes		1,145	1,291	7,773	7,325
Total noncurrent liabilities		654,252	702,758	661,207	709,006
SHAREHOLDERS' EQUITY					
Capital		489,973	489,973	489,973	489,973
Capital reserve		2,052	2,052	2,052	2,052
Treasury shares		(4,371)	-	(4,371)	-
Retained earnings		192,030	225,656	192,030	225,656
Profit for the period		20,958	-	20,958	-
Other comprehensive loss		(4,854)	(17,639)	(4,854)	(17,639)
		695,788	700,042	695,788	700,042
NON-CONTROLLING INTERESTS		-	-	1,977	1,975
TOTAL SHAREHOLDERS' EQUITY		695,788	700,042	697,765	702,017
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		1,850,826	1,839,019	1,867,214	1,861,192

The accompanying selected notes are an integral part of these interim financial information.

(Convenience Translation into English from the Original Previously Issued in Portuguese)

INDÚSTRIAS ROMI S.A. AND SUBSIDIARIES

INCOME STATEMENTS FOR THE THREE AND NINE MONTHS PERIOD ENDED SEPTEMBER 30, 2011 AND 2010
(In thousands of Brazilian reais - R$ - except earnings per share expressed in Reais)

		Nine months period ended				Three months period ended			
		Company		Consolidated		Company		Consolidated	
	Note	09/30/11	09/30/10	09/30/11	09/30/10	09/30/11	09/30/10	09/30/11	09/30/10
NET OPERATING REVENUE		452,100	448,271	479,038	482,316	159,796	158,871	167,516	169,552
COST OF SALES		(322,294)	(286,446)	(335,558)	(305,277)	(115,901)	(97,796)	(118,385)	(104,306)
GROSS PROFIT		129,806	161,825	143,480	177,039	43,895	61,075	49,131	65,246
OPERATING INCOME (EXPENSES)									
Selling		(45,929)	(41,353)	(54,234)	(45,873)	(16,357)	(14,705)	(18,591)	(15,980)
General and administrative		(45,263)	(41,377)	(52,934)	(50,904)	(16,650)	(13,706)	(18,808)	(16,145)
Research and development		(19,056)	(16,805)	(20,166)	(17,790)	(6,023)	(6,091)	(6,218)	(6,370)
Management profit sharing and compensation		(6,801)	(7,280)	(6,902)	(7,424)	(2,396)	(2,708)	(2,429)	(2,788)
Tax expenses		(1,282)	(1,376)	(1,321)	(1,576)	(415)	(495)	(432)	(593)
Equity in subsidiaries	8	(3,974)	(655)	-	-	503	195	-	-
Other operating (expenses) income, net		(31)	1,581	83	1,925	(36)	30	71	356
Total		(122,336)	(107,265)	(135,474)	(121,642)	(41,374)	(37,480)	(46,407)	(41,520)
INCOME FROM OPERATIONS BEFORE FINANCIAL INCOME		7,470	54,560	8,006	55,397	2,521	23,595	2,724	23,726
FINANCIAL INCOME (EXPENSES), NET									
Financial income		17,754	21,087	19,638	22,481	6,808	11,918	7,242	12,384
Financial expenses		(11,848)	(11,398)	(11,982)	(11,347)	(4,154)	(3,797)	(4,197)	(3,646)
Exchange gain (loss), net		3,212	(5,649)	3,205	(5,631)	1,747	(110)	1,757	(170)
Total		9,118	4,040	10,861	5,503	4,401	8,011	4,802	8,568
OPERATING INCOME		16,588	58,600	18,867	60,900	6,922	31,606	7,526	32,294
INCOME TAX AND SOCIAL CONTRIBUTION	14	4,370	(8,131)	2,678	(9,812)	1,572	(6,420)	1,142	(6,992)
Current		(4,800)	(12,528)	(6,492)	(13,796)	(2,183)	(8,093)	(2,613)	(8,677)
Deferred		9,170	4,397	9,170	3,984	3,755	1,673	3,755	1,685
NET INCOME		20,958	50,469	21,545	51,088	8,494	25,186	8,668	25,302
Attributable to:									
Controlling interests		20,958	50,469	20,958	50,469	8,494	25,186	8,494	25,092
Non-controlling interests		-	-	587	619	-	-	174	210
		20,958	50,469	21,545	51,088	8,494	25,186	8,668	25,302
BASIC AND DILUTED EARNINGS PER SHARE - R$		0.28	0.68	0.29	0.68	0.11	0.34	0.12	0.34

The accompanying selected notes are an integral part of these interim financial information.

(Convenience Translation into English from the Original Previously Issued in Portuguese)

INDÚSTRIAS ROMI S.A. AND SUBSIDIARIES

COMPREHENSIVE INCOME STATEMENTS FOR THE THREE AND NINE MONTHS PERIOD ENDED SEPTEMBER 30, 2011 AND 2010
(In thousands of Brazilian reais - R$)

	Nine months period ended				Three months period ended			
	Company		Consolidated		Company		Consolidated	
	09/30/11	09/30/10	09/30/11	09/30/10	09/30/11	09/30/10	09/30/11	09/30/10
NET INCOME	20,958	50,469	21,545	51,088	8,494	25,186	8,668	25,396
COMPREHENSIVE INCOME (LOSS)								
Currency translation on foreign investments	3,775	(10,014)	3,775	(10,014)	3,096	(8,356)	3,096	(8,356)
NET COMPREHENSIVE INCOME	24,733	40,455	25,320	41,074	11,590	16,830	11,764	17,040
NET COMPREHENSIVE INCOME ATTRIBUTABLE TO								
Controlling interests	24,733	40,455	24,733	40,455	11,590	16,830	11,590	16,830
Non-controlling interests	-	-	587	619	-	-	174	210
	24,733	40,455	25,320	41,074	11,590	16,830	11,764	17,040

The accompanying selected notes are an integral part of these interim financial information.

(Convenience Translation into English from the Original Previously Issued in Portuguese)

INDÚSTRIAS ROMI S.A. AND SUBSIDIARIES

STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY FOR THE NINE MONTHS PERIOD ENDED SEPTEMBER 30, 2011 AND 2010
(In thousands of Brazilian reais - R$)

		Attributable to controlling interests										
					Earnings reserve							
	Note	Capital	Capital reserve	Tresaury Shares	Retained earnings	Legal reserve	Total	Cumulative foreign currency translation adjustments	Profit for the period	Controlling interests	Non-controlling interests	Total
BALANCE AS OF DECEMBER 31, 2009 - adjusted		489,973	2,052	-	157,886	37,438	195,324	(4,474)	-	682,875	1,997	684,872
Net income for the period		-	-	-	-	-	-	-	50,469	50,469	619	51,088
Foreign currency translation adjustments		-	-	-	-	-	-	(10,014)	-	(10,014)	-	(10,014)
Comprehensive income		-	-	-	-	-	-	(10,014)	50,469	40,455	619	41,074
Interest on capital - Law 9249/95		-	-	-	(26,912)	-	(26,912)	-	-	(26,912)	-	(26,912)
Proposed dividends (equivalent to R$1.54 per share)		-	-	-	-	-	-	-	-	-	(648)	(648)
BALANCE AS OF SEPTEMBER 30, 2010		489,973	2,052	-	130,974	37,438	168,412	(14,488)	50,469	696,418	1,968	698,386
BALANCE AS OF DECEMBER 31, 2010		489,973	2,052	-	184,822	40,834	225,656	(17,639)	-	700,042	1,975	702,017
Net income for the period		-	-	-	-	-	-	-	20,958	20,958	587	21,545
Foreign currency translation adjustments	8	-	-	-	-	-	-	3,775	-	3,775	-	3,775
Comprehensive income		-	-	-	-	-	-	3,775	20,958	24,733	587	25,320
Shares buyback	16	-	-	(4,371)	-	-	-	-	-	(4,371)	-	(4,371)
Interest on capital - Law 9249/95	15	-	-	-	(24,616)	-	(24,616)	-	-	(24,616)	-	(24,616)
Currency exchange on capital decrease of foreign subsidiary	3	-	-	-	(9,010)	-	(9,010)	9,010	-	-	-	-
Proposed dividends (equivalent to R$1.99 per share)		-	-	-	-	-	-	-	-	-	(585)	(585)
BALANCE AS OF SEPTEMBER 30, 2011		489,973	2,052	(4,371)	151,196	40,834	192,030	(4,854)	20,958	695,788	1,977	697,765

The accompanying selected notes are an integral part of these interim financial information.

(Convenience Translation into English from the Original Previously Issued in Portuguese)

INDÚSTRIAS ROMI S.A. AND SUBSIDIARIES

STATEMENTS OF CASH FLOWS FOR THE NINE MONTHS PERIOD ENDED SEPTEMBER 30, 2011 AND 2010
(In thousands of Brazilian reais - R$)

		Company		Consolidated	
	Note	09/30/11	09/30/10	09/30/11	09/30/10
Cash flows from operating activities:					
Net income for the period		20,958	50,469	21,545	51,088
Adjustments to reconcile net income to net cash provided by operating activities:					
Current and deferred income and social contribution taxes		(4,370)	8,131	(2,678)	9,812
Financial income and expenses and foreign exchange currency results, net		2,381	(4,038)	2,435	(4,378)
Depreciation and amortization		21,289	16,859	21,767	17,399
Allowance for doubtful accounts and other receivables		15,294	6,026	15,687	6,419
Loss (gain) on disposal of property, plant and equipment		84	(1,476)	84	(1,473)
Equity in subsidiaries and provision for shareholders' deficit , net of dividends received		11,836	9,368	-	-
Provision for inventory losses		10,534	1,108	10,090	830
Reserve for tax, labor and civil claims		5,204	4,750	5,204	4,750
CHANGES IN OPERATING ASSETS					
Trade accounts receivable		8,440	4,192	9,678	9,062
Intercompany receivables		(2,848)	793	-	-
Onlending of FINAME manufacturer financing		47,856	49,384	47,856	49,384
Inventories		(68,610)	(28,921)	(76,056)	(31,716)
Recoverable taxes, net		3,312	1,408	4,621	1,446
Escrow deposits		(4,772)	(4,889)	(4,772)	(4,889)
Other receivables		(20,601)	(7,752)	(18,891)	(8,321)
CHANGES IN OPERATING LIABILITIES					
Trade accounts payable		(2,900)	7,628	(8,229)	9,062
Intercompany payables		241	9	-	-
Payroll and related taxes		(2,593)	16,029	(3,569)	16,929
Taxes payable		(6,773)	(2,998)	(7,438)	(5,395)
Advances from customers		3,081	3,041	3,202	3,420
Other payables		(2,598)	176	(2,038)	(6,093)
Cash provided by operating activities		34,445	129,297	18,498	117,336
Income tax and social contribution paid		(2,750)	(2,539)	(4,200)	(1,596)
Net cash provided by operating activities		31,695	126,758	14,298	115,740
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of property, plant and equipment		(11,967)	(20,189)	(11,967)	(20,270)
Proceeds from sale of property, plant and equipment		240	2,137	240	2,137
Capital decrease in foreign subsidiary		154,135	-	-	-
Increase in intangible assets		(55)	(906)	(55)	(906)
Capital increase in subsidiary	8	(13,792)	(169,417)	-	-
		128,561	(188,375)	(11,782)	(19,039)
CASH FLOWS FROM FINANCING ACTIVITIES					
Interest on capital and dividends paid		(24,545)	(24,616)	(25,314)	(25,367)
Shares buyback	16	(4,371)	-	(4,371)	-
New loans and financing	11	21,532	25,657	21,532	25,657
Payments of loans and financing	11	(14,560)	(16,362)	(15,001)	(16,956)
Interests paid	11	(11,527)	(14,598)	(11,749)	(14,350)
New loans in FINAME manufacturer		255,143	265,999	255,143	265,999
Payment of FINAME manufacturer financing		(244,576)	(256,630)	(244,576)	(256,630)
Interests paid - FINAME manufacturer		(38,102)	(39,747)	(38,102)	(39,747)
Net cash used in financing activities		(61,006)	(60,297)	(62,438)	(61,394)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		99,250	(121,914)	(59,922)	35,307
Exchange variation changes on foreign cash and cash equivalents		54	(2,076)	1,046	(9,025)
Cash and cash equivalents at beginning of year		60,687	193,247	246,935	225,913
Cash and cash equivalents at end of period		159,991	69,257	188,059	252,195

The accompanying selected notes are an integral part of these interim financial information.

(Convenience Translation into English from the Original Previously Issued in Portuguese)

INDÚSTRIAS ROMI S.A. AND SUBSIDIARIES

STATEMENTS OF VALUE ADDED FOR THE NINE MONTHS PERIOD ENDED SEPTEMBER 30, 2011 AND 2010
(In thousands of Brazilian reais - R$)

		Company		Consolidated	
	Note	09/30/11	09/30/10	09/30/11	09/30/10
1. Revenues		539,145	547,397	567,088	583,634
Sales of products and services		551,520	550,055	579,742	585,420
Allowance for doubtful accounts and other receivables		(12,344)	(4,239)	(12,737)	(3,711)
Other operating income, net		(31)	1,581	83	1,925
2. Inputs purchased from third parties		(259,095)	(254,990)	(268,319)	(278,547)
Materials used		(241,522)	(225,432)	(230,155)	(230,720)
Others costs of products and services		(14,722)	(14,824)	(27,534)	(27,750)
Eletric power, outside service and other expenses		(2,851)	(14,734)	(10,630)	(20,077)
3. Retentions		(21,289)	(16,859)	(21,767)	(17,399)
Depreciation and amortization	11	(21,289)	(16,859)	(21,767)	(17,399)
4. Wealth created by the Company (1+2+3)		258,761	275,548	277,002	287,688
5. Value added received in transfer		16,992	14,783	22,843	16,850
Equity in subsidiaries and dividends from investments	9	(3,974)	(655)	-	-
Financial income, including exchange gains		20,966	15,438	22,843	16,850
6. Wealth for distribution (4+5)		275,753	290,331	299,845	304,538
7. Distributions of wealth					
Employees		138,363	116,318	159,312	127,510
Payroll and related charges		126,952	101,830	147,800	112,878
Sales commissions		2,721	2,566	2,721	2,566
Management and profit sharing compensation		6,801	7,280	6,902	7,424
Employee profit sharing		108	3,711	108	3,711
Pensions plans		1,781	931	1,781	931
Taxes		76,107	84,134	78,520	85,933
Federal		67,115	68,530	69,528	70,329
State		8,147	14,740	8,147	14,740
Municipal		845	864	845	864
Lenders		15,709	12,498	15,267	12,447
Interest		11,848	11,398	11,982	11,347
Rental		3,861	1,100	3,285	1,100
Dividends and interest on capital paid	17	24,616	26,912	25,201	27,560
Retained earnings		20,958	50,469	21,545	51,088
		275,753	290,331	299,845	304,538

The accompanying selected notes are an integral part of these interim financial information.

1. OPERATIONS

Indústrias Romi S.A. (the "Company"), listed in the "New Market" of BOVESPA since March 23, 2007, is engaged in the manufacture and sale of machine tools, metal cutting machines, plastic injection molding machines, industrial equipment and accessories, tools, castings and parts in general, IT equipment and peripherals, systems analysis and development of data processing software related to the production, sale, and use of machine tools and plastic injectors, manufacturing and sale of rough cast parts and machined cast parts, export and import, representation on own account or for the account of third parties, and provision of related services, as well as holding interests in other commercial or civil companies, as partner or shareholder, and the management of own and/or third-party assets. The Company's industrial facilities consist of eleven plants divided into three units located in the city of Santa Bárbara d'Oeste, in the State of São Paulo and two in Turin, Italy. The Company also holds equity interests in subsidiaries in Brazil and abroad, as described in Note 3.

2. BASIS OF PRESENTATION AND ACCOUNTING POLICIES

The individual and consolidated interim financial statements for the nine months period ended September 30, 2011 were prepared in accordance Deliberation CVM 581, of July 31, 2009 which approved the Accounting Pronouncement Committee CPC 21 ("CPC21") and IAS 34 Interim Financial Reporting issued by *International Accounting Standards Board* - IASB.

The accounting policies adopted for the preparation of the individual and consolidated interim financial statements, are consistent with the accounting policies adopted and disclosed in the financial statements for the year ended December 31, 2010, and accordingly, they should be read together.

In the individual interim financial statements, investments in subsidiaries, joint ventures and associates are stated under the equity method, as required by the legislation prevailing in Brazil. Therefore, these individual interim financial statements are not fully compliant with IFRS, which requires that these investments be stated at fair value or acquisition cost.

Since there is no difference between the consolidated shareholders' equity and the consolidated net income attributable to the Company's shareholders recorded in the consolidated interim financial statements prepared under IFRS and the Brazilian accounting practices, the Company elected to present the individual and the consolidated interim financial statements as a single set in the side by side comparison format.

The income statements, statements of comprehensive income, changes in shareholders' equity, cash flow statements presented as part of the interim financial statements for the nine months period ended September 30, 2010, presented for comparative purposes, considers the application of the Pronouncements, Interpretations and Instructions issued by the CPC, approved by the Brazilian Securities Exchange Commission ("CVM"), effective for annual periods beginning on or after January 1st, 2010, since the Company, as permitted by the regulatory body, opted for the early adoption of aforementioned CPCs as part of the preparation of the financial statements for the year ended December 31, 2009.

The statements of value added ("SVA") intends to present the wealth created by the Company and its distribution during certain period and is presented by the Company, as required by the Brazilian Corporate Law, as part of the individual interim financial statements and as supplemental information to the consolidated interim financial statements, since it is not required by IFRS.

2.1. Standards, interpretations and amendments of existing standards into force on September 30, 2011 that had no material impact on the financial statements of the Company.

The interpretations and amendments to existing standards have been edited and the following were in force on September 30, 2011. However, there were no significant impacts on the financial statements of the Company:

Standard	Major requirements	Date of entry into force
Improvements in IFRS - 2010	Changes in several accounting pronouncements	Effective for annual periods beginning on or after January 1, 2011
Amendments to IFRS 1	Exemption limited comparative disclosures for IFRS 7 early adopters	Effective for annual periods beginning on or after July 1, 2010
Amendments to IAS 24	Related party disclosures	Effective for annual periods beginning on or after January 1, 2011
Amendments to IFRIC 14	Prepayments of minimum funding requirement	Effective for annual periods beginning on or after January 1, 2011
Amendments to IAS 32	Classification of emission rights	Effective for annual periods beginning on or after February 1, 2011
IFRIC 19	Extinction of financial liabilities by equity instruments	Effective for annual periods beginning on or after July 1, 2010

a) Standards, interpretations and amendments to existing standards that are not yet in force and were not adopted by the Company in advance.

The rules and amendments to existing standards have been published and the following are mandatory for the Company's accounting periods beginning on April 1, 2011 or after that date or subsequent periods. However, there was no early adoption of these standards and amendments to standards by the Company.

Standard	Major requirements	Date of entry into force
IFRS 9 (as amended in 2010)	Financial instruments	Effective for annual periods beginning on or after January 1, 2013
Improvements in IFRS 1	Disposal of fixed dates for the first time adopters of IFRS	Effective for annual periods beginning on or after July 1, 2011
Improvements in IFRS 7	Disclosures - transfers of financial assets	Effective for annual periods beginning on or after July 1, 2011

Standard	Major requirements	Date of entry into force
Improvements in IAS 12	Deferred income taxes - recovery of the underlying assets when the asset is measured at fair value model in accordance with IAS 40	Effective for annual periods beginning on or after January 1, 2012
IAS 1 (Revised 2011) "Financial Statements Presentation"	Review of other comprehensive income presentation	Effective for annual periods beginning on or after July 1, 2012
IAS 28 (Revised 2011) "Investments in Associated Entities and Shared Control"	Review of IAS 28 to include the changes introduced by IFRS 10, 11 and 12	Applicable to financial years beginning on or after January 1, 2013
IAS 27 (Revised 2011), "Separate Financial Statements"	Requirements of IAS 27 relating to the financial statements are replaced by IFRS 10. Requirements for separate financial statements are maintained	Applicable to financial years beginning on or after January 1, 2013
IFRS 10 "Consolidated Financial Statements"	It replaced IAS 27 in relation to the requirements applicable to consolidated financial statements and SIC 12. IFRS 10 determined a single model for consolidation based on control, whatever the nature of investment	Applicable to financial years beginning on or after January 1, 2013
IFRS 11 "Join Arrangements"	Eliminated the proportional consolidation model for jointly controlled entities, keeping only the equity method model. Also eliminated the concept of "active-controlled," leaving only "operations with shared control" and "entities with shared control"	Applicable to financial years beginning on or after January 1, 2013
IFRS 12 "Disclosure of Interests in Other Entities"	Expands the disclosure requirements of the investments that are consolidated or not for which entities have influence.	Applicable to financial years beginning on or after January 1, 2013
IFRS 13 "Fair Value Measurement"	Replaces and consolidates all the guidelines and requirements related to fair value measurement contained in other pronouncements of IFRS in one statement. The IFRS 13 defines fair value as guides to determine the fair value and the disclosure requirements related to fair value measurements. However, it does not introduce any new application or amendment with respect to items that must be measured at fair value, which remain in the original pronouncements	Applicable to financial years beginning on or after January 1, 2013
Amendments to IAS 19 "Employee Benefits"	Elimination of the focus of the aisle ("corridor approach"), with gains or losses recognized as other comprehensive income for pension plans and the results for other long-term benefits, as incurred, among other changes	Applicable to financial years beginning on or after January 1, 2013

Considering the current operations of the Company and its subsidiaries, management do not expect these new standards, interpretations and amendments have a material effect on the financial statements from its adoption.

The Accounting Pronouncements Committee (“CPC”) has not issued their statements and related modifications to new and revised IFRSs listed above. Due to the commitment of the CPC and the Securities and Exchange Commission (“CVM”) to follow on the updates made by the International Accounting Standards Board (“IASB”), it is expected that these statements are edited and modified by CPC and approved by the CVM to the date of its entry into force.

Notes included in the financial statements of December 31, 2010 not presented in this Interim Financial Information

The interim financial information is presented in accordance with the technical pronouncement CPC 21 (“CPC 21”) and IAS 34 Interim Financial Reporting, issued by the International Accounting Standards Board - IASB. The preparation of these interim financial information involves judgments by management about the relevance and changes that must be disclosed in notes. Thus, these interim financial statements include selected explanatory notes and do not include all the notes presented for the year ended December 31, 2010. As permitted by Circular Letter 03/2011, the Securities Commission (‘CVM’), the following notes are no longer presented:

- Recoverable taxes (note 8);
- Deferred income tax and social contribution (note 19);
- Payroll and related taxes (note 14);
- Taxes payable (note 15);
- Shareholders’ equity (note 17);
- Management compensation (note 18);
- Pension plan (note 20);
- Insurance (note 21);
- Financial instruments and operational risks (note 22);
- Expense by nature (note 25);
- Financial income and (expense) (note 26); and
- Other operating income (expense), net (note 27).

3. CONSOLIDATED INTERIM FINANCIAL STATEMENTS

The Company fully consolidated the interim financial statements of all its subsidiaries. There is control when the Company holds, directly or indirectly, most of the voting rights at the Shareholders’ Meeting or has the power to determine the financial and operational policies, to obtain benefits from its activities. The consolidated interim financial statements include the accounts of the Company and the following subsidiaries:

Subsidiary	Country	Main activity
Rominor Comércio, Empreendimentos e Participações S.A. ("Rominor")	Brazil	Ventures and equity interests in general
Romi Machine Tools, Ltd. ("Romi Machine Tools")	United States of America	Distribution of machine tools and cast and machined products in North America
Interocean Comércio Importadora e Exportadora S.A. ("Interocean")	Brazil	Trading company, not operating in the periods presented
Romi A.L. S.A. ("Romi A.L.")	Uruguay	Sales representation for Latin America
Helen Acquisition Corp. (a)	United States of America	Nonoperational holding engaged in holding equity interests in other entities
Romi Europa GmbH ("Romi Europa")	Germany	Technical assistance and support to dealers in Europe, Asia, Africa and Oceania
Sandretto Mexico - S. de RL. de CV (b)	México	Distribution of machinery, equipment for the processing of plastic raw materials and distribution of machine tools into this marketplace
Romi Itália S.r.l. ("Romi Itália")	Italy	Development of projects, production and sales, technical assistance, distribution, import and export of machinery, equipment for the processing of plastic raw materials and distribution of machine tools
Romi Itália subsidiaries:		
Sandretto UK Ltd.	United Kingdom	Distribution of machinery for plastics, spare parts services and technical assistance
Sandretto Industries S.A.S.	France	
Metalmecanica Plast B.V.	The Netherlands	
Italprensas Sandretto S.A.	Spain	

(a) The Company's management decided, on February 24, 2011, to reduce Helen's capital throughout cash remittance to the Company, which have been invested in financial assets substantially pegged to the Interbank Deposit Certificate - CDI, which has been liquidated.

(b) Subsidiary incorporated on August 5, 2011 with paid up capital of $ 1,200.000 Mexican pesos (equivalent to R$ 161), see Note 8.

The summarized balances of the balance sheets as of September 30, 2011 and December 31, 2010 and the income statements for the nine months period ended September 30, 2011 and 2010 for the most relevant subsidiaries are summarized below:

	Romi Itália and subsidiaries		Rominor	
	09/30/11	12/31/10	09/30/11	12/31/10
Assets:				
Current	51,550	46,869	22,839	25,602
Noncurrent	15,615	14,246	6,201	6,245
Total assets	67,165	61,115	29,040	31,847
Liabilities:				
Current	20,613	20,906	499	3,338
Noncurrent	14,731	13,409	-	-
Shareholders' equity	31,821	26,800	28,541	28,509
Total liabilities and shareholders' equity	67,165	61,115	29,040	31,847

	Romi Itália and subsidiaries		Rominor	
	09/30/11	09/30/10	09/30/11	09/30/10
Net operating revenue	24,603	23,172	8,475	9,263
Gross profit	3,222	4,969	8,423	9,211
Income (loss) from operations	(12,028)	(7,867)	10,057	10,486
Income (loss) before taxes	(12,028)	(7,867)	10,057	10,486
Net income (loss)	(12,028)	(7,905)	8,478	8,942
Other comprehensive income	-	-	-	-
Currency translations on foreign investments	(281)	(25)	-	-
Net comprehensive income (loss)	(12,309)	(7,930)	8,478	8,942

The interim financial statements for the nine months period ended September 30, 2011 and 2010 and the financial statements for the year ended December 31, 2010 of foreign subsidiaries, prepared for the same reporting period of the Company's interim financial statements, have been prepared in accordance with Brazilian accounting practices and IFRS.

Intercompany balances and transactions have been eliminated in consolidations using the following main procedures:

a) Elimination of intercompany balances.

b) Elimination of intercompany inventory profits, when material.

c) Elimination of the Company's investments with the subsidiaries' capital, reserves and retained earnings balances.

d) Elimination of intercompany transactions.

e) Recording of minority interest in a separate caption in the consolidated interim financial statements.

4. CASH AND CASH EQUIVALENTS

	Company		Consolidated	
	09/30/11	12/31/10	09/30/11	12/31/10
Cash	4,525	3,565	8,270	9,792
Bank certificates of deposits (CDB) (a)	139,895	41,078	150,562	52,099
Short-term investments backed by debentures (a)	15,328	13,616	27,175	27,771
Short-term investments in foreign currency - US$ (time deposit)	-	2,271	1,793	157,109
Other	243	157	259	164
Cash and cash equivalents	159,991	60,687	188,059	246,935

a) These investments are substantially pegged to the Interbank Deposit Certificate - CDI.

5. TRADE ACCOUNTS RECEIVABLE

	Company		Consolidated	
	09/30/11	12/31/10	09/30/11	12/31/10
Current:				
Domestic customers	71,154	73,403	72,406	74,641
Foreign customers	8,744	4,295	22,316	14,601
Allowance for doubtful accounts	(4,559)	(1,607)	(8,843)	(1,878)
Total	75,339	76,091	85,879	87,364
Noncurrent:				
Domestic customers	10,946	13,588	10,946	13,588
Foreign customers	1,703	956	1,703	956
Allowance for doubtful accounts	(524)	-	(524)	-
Total	12,125	14,544	12,125	14,544

The Company’s maximum exposure to credit risk is the balance of trade notes receivable previously mentioned.

An allowance for doubtful accounts is recorded, based on an analysis of trade notes receivable, in an amount considered sufficient by Management to cover potential losses on the realization of receivables, comprising criteria defined by Management, as follows: (i) Amounts up to R$ 5, past-due for more than 180 days; (ii) amounts from R$ 6 to R$ 30 (without court-ordered collection) past-due for more than 360 days, and (iii) amounts over R$ 30 (with court-ordered collection) past-due for more than 360 days.

The Company has R$ 2,376 as of September 30, 2011 (R$ 5,289 as of December 31, 2010) in sale financing transactions with its customers. In these transactions the Company is jointly liable for the financing repayment. In the event of the customer’s default, the Company is liable for the payment and the equipment pledged to the financial institution is transferred to the Company. The balance of trade accounts receivable is presented net of sale financing transactions.

The balance of trade accounts receivables from domestic customers as of September 30, 2011 and December 31, 2010, is as follows:

	09/30/11	12/31/10
Current	66,615	66,067
Past due:		
1 to 30 days	1,122	2,906
31 to 60 days	716	420
61 to 90 days	479	1,889
91 to 180 days	779	452
181 to 360 days	784	428
Over 360 days	659	1,241
	4,539	7,336
Total current (company)	71,154	73,403
Subsidiaries balances	1,252	1,238
Total current (consolidated)	72,406	74,641

The balance of trade accounts receivable from foreign customers as of September 30, 2011 and December 31, 2010 is as follows:

	09/30/11		12/31/10	
	Company	Consolidated	Company	Consolidated
Current	8,026	15,748	3,444	10,226
Past due:				
1 to 30 days	299	1,379	627	1,695
31 to 60 days	20	216	32	174
61 to 90 days	-	267	-	214
91 to 180 days	164	406	27	362
181 to 360 days	108	152	101	131
Over 360 days	127	4,148	64	1,799
	718	6,568	851	4,375
Total trade accounts receivables - current	8,744	22,316	4,295	14,601

6. ONLENDING OF FINAME MANUFACTURER FINANCING

	Company and Consolidated	
	09/30/11	12/31/10
Current:		
FINAME falling due	317,020	317,058
FINAME awaiting release (a)	3,836	5,163
FINAME past due (b)	33,474	36,665
	354,330	358,886
Allowance for doubtful accounts	(6,598)	(7,951)
	347,732	350,935
Noncurrent assets:		
FINAME falling due	472,144	469,127
FINAME awaiting release (a)	23,014	30,976
	495,158	500,103
Allowance for doubtful accounts	(2,096)	-
	493,062	500,103
Total	840,794	851,038

Onlending of Finame Manufacturer financing refers to sales to customers financed by funds from the National Bank for Economic and Social Development (BNDES) through a credit line named Finame Manufacturer financing (see Note 12).

FINAME Manufacturer financing refers to funds specifically linked to sales transactions, with terms of up to 60 months, option of up to 12 months grace period and interest between 4.0% and 8.0% per annum, prefixed or increased by long-term interest rate (TJLP), in accordance with financing program defined by BNDES at the time of the transaction. Additionally, the financing terms established by the BNDES are based on the customer's characteristics. Funds are released by the BNDES by identifying the customer and the sale, and the fulfillment, by the customer, of the terms of Circular 195, of July 28, 2006, issued by the BNDES, through a financial agent, with the formalization of a financing agreement in the name of the Company and consent of the customer to be financed.

The terms related to amounts, periods and charges of the transaction are fully reflected in the amounts to be received by the Company from the bank mediating the agreement to which the Company is the debtor. The Company has title to the financed equipment until the final settlement of the obligation by the customer.

Amounts receivable - onlending of FINAME Manufacturer financing are represented by:

(a) FINAME awaiting release: refers to FINAME Manufacturer financing transactions already fulfilling the specified terms and approved by the involved parties, including the preparation of documentation, issuance of sales invoice, and delivery of equipment to customer. The credit of the related funds to the Company’s account by the agent bank was pending on the date of the interim financial statements, in view of the normal operating terms of the agent bank.

(b) FINAME past-due: refers amounts receivable not settled by customers on the due date, considering the dates of the interim financial statements. The Company, based on the machines title holding (guarantee), only records provision for possible losses for the customer balance amount which exceeds said guarantee fair value.

As of September 30, 2011 and December 31, 2010, the balances as of “Onlending of Finame Manufacturer financing”, company and consolidated, are as follows:

	Company and Consolidated	
	09/30/11	12/31/10
Current	320,855	322,221
Past due:		
1 to 30 days	4,994	5,734
31 to 60 days	3,367	3,742
61 to 90 days	3,438	3,397
91 to 180 days	6,822	6,250
181 to 360 days	6,386	8,021
Over 360 days	8,468	9,521
	33,475	36,665
Total current	354,330	358,886

Expected realization of noncurrent receivables as of September 30, 2011, company and consolidated, is as follows:

	09/30/11
Noncurrent:	
2012 (three months)	71,634
2013	240,714
2014	140,203
2015 and thereafter	42,607
Total noncurrent	495,158

7. INVENTORIES

	Company		Consolidated	
	09/30/11	12/31/10	09/30/11	12/31/10
Finished products	96,360	61,036	117,303	80,209
Work in process	94,293	90,155	100,977	94,771
Raw materials and components	89,782	72,745	107,105	84,078
Import in transit	5,864	4,287	6,001	4,402
Total	286,299	228,223	331,386	263,460

Inventory balance, company and consolidated, is net of the amount of R$ 31,117 and R$ 36,805, respectively (R$ 17,633 and R$ 23,766 as of December 31, 2010, respectively) of the provision for slow-moving materials and components with remote probability of being realized through sale or use.

8. INVESTMENTS AND INTANGIBLE

	09/30/2011								
	Romi Itália	Romi Europa	Rominor	Romi Machine Tools	Interocean	Romi A.L.	Helen Acquisition Corp. (d)	Sandretto México	Total
Investments:									
Number of shares held	(a)	(a)	6,191,156	3,000	78	13,028	100	1,188,000	-
Ownership interest	99.999%	100%	93.0711%	100%	100%	100%	100%	100%	-
Shareholders' equity (provision for deficit) of subsidiary	31,821	1,498	28,541	(3,253)	12	1,885	-	29	-
Opening balance of investment	26,800	1,104	26,534	(2,561)	17	1,430	153,636	-	206,960
Exchange rate changes of foreign investments	3,284	154	-	(339)	-	197	479	-	3,775
Capital Increase (b)	13,763	-	-	-	-	-	-	29	13,792
Proposed and paid dividends (c)	-	-	(7,862)	-	-	-	-	-	(7,862)
Equity in subsidiaries and provision for shareholder's deficit of subsidiary	(12,026)	240	7,892	(353)	(5)	258	20	-	(3,974)
Capital decrease (d)	-	-	-	-	-	-	(154,135)	-	(154,135)
Book value - closing balance	31,821	1,498	26,564	(3,253)	12	1,885	-	29	-
Investment in subsidiaries	31,821	1,498	26,564	-	12	1,885	-	29	61,809
Goodwill - JAC Indústria Metalúrgica Ltda. ("JAC")									2,017
Investments - company									63,826
Provision for shareholder's deficit of subsidiary	-	-	-	(3,253)	-	-	-	-	(3,253)
Intangible:									
Goodwill - JAC Indústria Metalúrgica Ltda. ("JAC")	-	-	-	-	-	-	-	-	393
Industrial property - Digmotor	-	-	-	-	-	-	-	-	787
Industrial property - Lazzati	-	-	-	-	-	-	-	-	2,598
Industrial property - PFG S.r.l.	-	-	-	-	-	-	-	-	295
Intangible - company	-	-	-	-	-	-	-	-	4,073
Goodwill - JAC Indústria Metalúrgica Ltda. ("JAC")	-	-	-	-	-	-	-	-	2,017
Intangible - consolidated									6,090

	12/31/2010							
	Romi Itália	Romi Europa	Rominor	Romi Machine Tools	Interocean	Romi A.L.	Helen Acquisition Corp. (d)	Total
Investments:								
Number of shares held	(a)	(a)	6,191,156	3,000	78	13,028	100	-
Ownership interest	99.999%	100%	93.0711%	100%	100%	100%	100%	-
Shareholders' equity (provision for deficit) of subsidiary	26,800	1,104	28,509	(2,561)	17	1,430	153,636	-
Opening balance of investment	33,946	2,496	26,834	(2,182)	20	1,624	-	62,738
Exchange rate changes of foreign investments	(3,062)	(692)	-	135	-	(58)	(9,488)	(13,165)
Capital Increase (b)	7,842	-	-	-	-	-	162,737	170,579
Proposed and paid dividends (c)	-	-	(11,335)	-	-	-	-	(11,335)
Equity in subsidiaries	(12,002)	(624)	11,035	-	(3)	(136)	387	(1,343)
Provision for shareholder's deficit of subsidiary	-	-	-	(514)	-	-	-	(514)
Gain (loss) on ownership interest change	76	(76)	-	-	-	-	-	-
Book value - closing balance	26,800	1,104	26,534	(2,561)	17	1,430	153,636	206,960
Investment in subsidiaries	26,800	1,104	26,534	-	17	1,430	153,636	209,521
Goodwill - JAC Indústria Metalúrgica Ltda. ("JAC")								2,017
Investments - company								211,538
Provision for shareholder's deficit of subsidiary	-	-	-	(2,561)	-	-	-	(2,561)
Intangible:								
Goodwill - JAC Indústria Metalúrgica Ltda. ("JAC")								1,309
Industrial property - Digmotor								1,041
Industrial property - Lazzati								2,702
Industrial property - PFG S.r.l.								281
Intangible - company								5,333
Goodwill - JAC Indústria Metalúrgica Ltda. ("JAC")								2,017
Intangible - consolidated								7,350

(a) Pursuant to the Company's corporate acts, capital is not divided into quotas or shares.

(b) During the nine months period ended September 30, 2011 and also for the year ended December 31, 2010 there were several capital increases to Romi Italia, through the remittance of cash, totaling € 5,692.000 and € 3,952.000, respectively (equivalent to R$ 13,765 and R$ 7,842, respectively, based on the capitalization date). In September 2011, the Company transferred cash in the amount of US$ 15.000 (equivalent to R$ 29) for the newly created company Sandretto Mexico, as described in Note 3.

(c) In 2010, it was distributed dividends according to the Annual Shareholders' meeting of March 15, 2010, in the amount of R$ 9,362, of which R$ 8,713 according to the Company's ownership interest related to the retained earnings from prior years. The amount of R$ 2,815, of which R$ 2,622 according to the Company's ownership interest, relates to the mandatory minimum dividends proposed on the income for the year ended December 31, 2010. In 2011, the distributed dividends is according to the Annual Shareholders' meeting held on March 14, 2011, which approved the distribution of R$ 8,447, of which R$ 7,862 is according to the Company's ownership interest related to the retained earnings from the year ended December 31, 2010.

(d) Refer to capital decrease, as explained in note 3.

9. RELATED-PARTY TRANSACTIONS

The balances and transactions with related parties as of September 30, 2011 and December 31, 2010 are as follow:

Balances	Due from related parties		Loans receivables - noncurrent		Total receivable		Due to related parties	
	09/30/11	12/31/10	09/30/11	12/31/10	09/30/11	12/31/10	09/30/11	12/31/10
Direct control:								
Romi Europa	55	25	641	576	696	601	319	51
Rominor	-	2,621	-	-	-	2,621	-	91
Romi Itália	10,425	5,542	7,776	7,182	18,201	12,724	96	-
Romi Machine Tools	5,721	4,272	6,059	6,118	11,780	10,390	-	-
Interocean	-	6	-	-	-	6	-	-
Romi A.L.	-	-	-	-	-	-	70	23
Total	16,201	12,466	14,476	13,876	30,677	26,342	485	165

Transactions	Sales		Operating expenses		Financial expenses	
	09/30/11	30/09/10	09/30/11	30/09/10	09/30/11	30/09/10
Direct control:						
Romi Europa	138	151	837	328	-	-
Rominor	-	-	864	755	-	-
Romi Machine Tools	6,583	5,327	-	-	225	171
Romi Itália	7,364	642	-	-	-	-
Romi A.L.	-	-	249	114	-	-
Total	14,085	6,120	1,950	1,197	225	171

Loans receivable have predetermined maturities, are payable in the current and long term and bear semiannual LIBOR plus interest of 1% per annum and exchange variation. Loan agreements between the Company and subsidiaries are intended basically for working capital of these subsidiaries.

The subsidiary Rominor is the guarantor of part of the FINAME manufacturer financing transactions carried out by the Company and the financing is collateralized by promissory notes and sureties (see Note 12). The Company has property lease agreements with subsidiary Rominor S.A.

The Company has seven buildings rented from its subsidiary Rominor, those are used to place sales branches operations in Brazil.

The Company has comercial transactions with its subsdiaries, for the supply and purchase of equipments and spare parts. Invoices are currently due.

The Company has no transactions with related parties of any kind other than those specified above. The decisions relating to transactions between the Company and its subsidiaries are made by Management.

10. PROPERTY, PLANT AND EQUIPAMENT, NET

Changes in property, plant and equipment as are follows:

	Company	Consolidated
Balance as of December 31, 2010	271,819	289,018
Changes in the period:		
Additions	12,927	12,927
Disposals	(324)	(324)
Depreciation	(19,974)	(20,452)
Exchange rate changes	-	1,237
Balance as of September 30, 2011	264,448	282,406
Gross Property, plant and equipment as of September 30, 2011	439,315	459,581
Accumulated depreciation as of September 30, 2011	(174,867)	(177,175)
	264,448	282,406

In view of the financing agreements with the BNDES for investment in property, plant and equipment, as of September 30, 2011, R$ 53,893 (R$ 58,404 as of December 31, 2010) of property, plant and equipment items is pledged as collateral. These items are fully represented by machinery and equipment

11. LOANS AND FINANCING

Changes in financing are as follow:

	Company	Consolidated		
	Local currency	Local currency	Foreign currency	Total
Balance as of December 31, 2010 (current and noncurrent)	235,821	235,821	1,721	237,542
New loans and financing	21,532	21,532	-	21,532
Payments of loans and financing	(14,560)	(14,560)	(441)	(15,001)
Interests paid	(11,527)	(11,527)	(222)	(11,749)
Exchange rate (principal and interest)	-	-	143	143
Financial charges	11,848	11,848	-	11,848
Balance as of September 30, 2011	243,114	243,114	1,201	244,315
Current	93,107	-	-	94,148
Noncurrent	150,007	-	-	150,167

The maturities of the financing recorded in noncurrent liabilities as of September 30, 2011 are as follows:

	Company	Consolidated
2012 (three months)	27,052	27,212
2013	50,851	50,851
2014	25,600	25,600
2015	18,590	18,590
2016 and thereafter	27,914	27,914
Total	150,007	150,167

The Company has certain financing agreements that set out financial ratios to be met by the financial statements annually, which, therefore, have no impact on the consolidated interim financial statements.

12. FINANCING - FINAME MANUFACTURER

	Company e Consolidated	
	09/30/11	12/31/10
Current:		
FINAME manufacturer	307,075	303,579
Noncurrent:		
FINAME manufacturer	462,448	454,304

The agreements related to FINAME Manufacturer financing are guaranteed by promissory notes and surety, and the main guarantor is the subsidiary Rominor. The balances are directly related to the balances of the line item “Amounts receivable - onlending of FINAME Manufacturer financing” (see note 6), considering that the financing are directly linked to sales to specific customers. Contractual terms related to amounts, charges and periods financed under the program are fully passed on to the financed customers, and monthly receipts from the line item “Amounts receivable - onlending of FINAME Manufacturer financing” are fully used for amortization of the related financing agreements. The Company, therefore, acts an agent bank for the financing, but remains as the main debtor of this transaction.

The maturities of FINAME Manufacturer financing recorded in noncurrent liabilities as of September 30, 2011 are as follows:

	Company and Consolidated
2012 (three months)	145,814
2013	281,164
2014	35,325
2015	145
Total	462,448

13. RESERVE FOR TAX, LABOR AND CIVIL CLAIMS

The Company's and subsidiaries' management, along with the legal counsel, classified lawsuits according to the risk of an unfavorable outcome, as specified below:

	Classification of lawsuits (Amounts as of September 30, 2011)			Recognized reserve Company and Consolidated	
	Remote	Possible	Probable	09/30/11	12/31/10
Tax	426	3,044	31,345	31,345	26,409
Civil	3,449	2,907	414	414	379
Labor	11,705	399	1,619	1,619	1,386
Total	15,580	6,350	33,378	33,378	28,174
Current balance				2,015	1,745
Noncurrent balance				31,363	26,429

As of September 30, 2011, the main lawsuits, which were classified by Management as probable loss based on the opinion of legal counsel and, therefore, were included in the reserve for contingencies, are as follows:

	Company and Consolidated				
	12/31/10	Additions	Use/reversals	Inflation adjustments	09/30/11
Tax	26,409	4,875	-	61	31,345
Civil	379	-	-	35	414
Labor	1,386	1,457	(1,349)	125	1,619
	28,174	6,332	(1,349)	221	33,378

In subsidiaries there are no ongoing litigations or contingency risks to be considered, according to assessment made by Management and its legal counsel.

As of September 30, 2011, the main lawsuits, which were classified by Management as probable loss based on the opinion of legal counsel and, therefore, were included in the reserve for contingencies, are as follows:

a) Tax lawsuits

i. Refer to reserve for PIS and COFINS (taxes on revenue) on ICMS (state VAT) on sales in the amounts of R$ 5,242 (R$ 4,401 as of December 31, 2010) and R$ 24,144 (R$ 20,273 as of December 31, 2010), respectively,

ii. INSS (social security contribution) on services provided by cooperatives in the amount of R$ 1,933 (R$ 1,710 as of December 31, 2010) and R$ 26 (R$ 25 as of December 31, 2010) relating to income tax withholding by the government body, offset in the statement of income tax, but rejected by the authority.

The Company is depositing in escrow PIS and COFINS on ICMS on sales, the amount recorded as of September 30, 2011 was R$ 29,238 (R$ 26,466 as of December 31, 2010).

b) Civil lawsuits

Refer to contractual review claims filed in courts by customers.

c) Labor lawsuits

The Company recognized a reserve for contingencies for labor lawsuits in which it is the defendant, whose main causes of action are as follows:

i. Overtime due to reduction in lunch break;

ii. 40% fine on FGTS (severance pay fund) prior to retirement;

iii. 40% fine on FGTS on the elimination of inflation effects of the Verão and Collor economic plans; and

iv. Indemnities for occupational accidents and joint liability of outsourced companies.

Tax, civil and labor lawsuits assessed as possible loss involve matters similar to those above. The Company's management believes that the outcome of ongoing lawsuits classified as probable losses will not result in disbursements higher than those recognized in the reserve. The amounts involved do not qualify as legal obligations.

14. INCOME AND SOCIAL CONTRIBUTION TAXES

Income tax is calculated at the rate of 15% on taxable income plus a 10% surtax for income exceeding R$ 240 whereas social contribution is calculated at the rate of 9% on taxable income, except for subsidiary Rominor, whose income tax and social contribution are calculated based on the deemed income.

The table below shows a reconciliation of taxes on income before income tax and social contribution by applying the prevailing tax rates as of September 30, 2011 and 2010:

	Company		Consolidated	
	09/30/11	09/30/10	09/30/11	09/30/10
Income before income and social contribution taxes	16,588	58,600	18,867	60,900
Statutory rate (income and social contribution taxes)	34%	34%	34%	34%
Expected income (expenses) and social contribution tax charges at statutory rate	(5,640)	(19,924)	(6,415)	(20,706)
Reconciliation to the effective rate:	(1,351)	(223)	-	-
Equity in subsidiaries	8,369	9,150	8,369	9,150
Interest on capital	(270)	(638)	(270)	(638)
Management profit sharing	3,262	3,504	994	2,382
Other (additions) deductions, net (a)	4,370	(8,131)	2,678	(9,812)

(a) This amount refers basically to the difference in the calculation of income and social contribution taxes between the actual taxable income and presumed income methods, due to the fact that the subsidiary Rominor is a taxpayer under the presumed income regime during the reported periods and due to the non-recognition of deferred income tax on the tax losses of foreign subsidiaries.

Income tax and social contribution income (expenses) was recognized using the tax rate levied on total annual profit determined based on management's best estimate for 2011.

15. INTEREST ON CAPITAL

The company approved the payment of interest on capital in the nine months period ended September 30, 2011:

		Amount - R$ mil			
Proceeds	Event - date	Gross	Net of withholding income tax	Gross amount per share (R$)	Payment date
Interest on capital	BDM - 03/15/2011	8,971	7,962	0,12	04/20/2011
Interest on capital	BDM - 06/07/2011	8,223	7,298	0,11	07/20/2011
Interest on capital	BDM - 09/13/2011	7,422	6,583	0,10	10/21/2011
Total		24,616	21,843		

16. SHARE BUYBACK

The Board of Directors at its meeting held on August 22, 2011, approved the share buyback program ("Program"), to be held in treasury for subsequent disposal or cancellation, without reduction of capital under its bylaws, the CVM Instructions No. 10/80 and No. 268/97 and the other provisions of law.

The Company's goal with the program is to maximize value creation for its shareholders through the implementation of part of its financial resources available within the total amount of earnings and capital.

Under the program, the acquisitions of shares will be held between August 22, 2011 and February 18, 2012 (180 days). The amount of shares to be acquired will be up to 3,000,000 (three million), representing 7.64% of outstanding common shares on the market. Until September 30, 2011, 705,000 shares were acquired in the amount of R$ 4,371, representing an average purchase of R$ 6.20 per share. These shares acquired impacted the calculation of earnings per share for the period.

17. EARNINGS PER SHARE

In compliance with CPC 41 and the IAS 33 - "Earnings per share", the followings tables reconcile the net income with the amounts used to calculate the basic and diluted earnings per share:

	Nine months period ended:		Three months period ended:	
	09/30/2011	09/30/2010	09/30/2011	09/30/2010
Net income attributable to controlling interest	20,958	50,469	8,494	25,186
Weighted average shares issued (in thousands)	74,676	74,758	74,513	74,758
Basic and diluted earnings per share (company e consolidated)	0.28	0.68	0.11	0.34

18. SEGMENT REPORTING

To manage its business, the Company is organized into three business units, on which the company's segment reporting is based. The main segments are machine tools, plastic injectors and cast and machined products. Segment reporting for the nine months period ended September 30, 2011 and 2010 are as follows:

	09/30/11				
	Machine tools	Plastic Injection machines	Cast and machined products	Eliminations between segments	Consolidated
Operating revenue, net	303,895	103,877	71,266	-	479,038
Cost of sales	(186,435)	(60,610)	(88,513)	-	(335,558)
Transfer remitted	16,686	-	26,417	(43,103)	-
Transfer received	(21,438)	(13,631)	(8,034)	43,103	-
Gross profit (loss)	112,708	29,636	1,136	-	143,480
Operating income (expenses):					
Selling expenses	(31,397)	(20,657)	(2,180)	-	(54,234)
General and administrative expenses	(34,462)	(13,769)	(4,703)	-	(52,934)
Research and development expenses	(14,201)	(5,965)	-	-	(20,166)
Management profit sharing and compensation	(4,865)	(1,318)	(719)	-	(6,902)
Tax expenses	(918)	(267)	(136)	-	(1,321)
Others income (expenses)	(29)	112	-	-	83
(Loss) income from operations before financial results	26,836	(12,228)	(6,602)	-	8,006
Inventories	228,023	81,000	22,363	-	331,386
Depreciation and amortization	12,243	2,447	7,077	-	21,767
Property, plant and equipment, net	156,940	12,483	112,983	-	282,406
Goodwill	2,893	3,197	-	-	6,090
	Europe	North America	Latin America	Africa and Asia	Total
Net operating revenue per geographical region	29,013	16,566	433,459	-	479,038

	09/30/10				
	Machine tools	Plastic Injection machines	Cast and machined products	Eliminations between segments	Consolidated
Operating revenue, net	301,916	129,588	50,812	-	482,316
Cost of sales	(168,467)	(67,495)	(69,315)	-	(305,277)
Transfer remitted	14,300	-	27,610	(41,910)	-
Transfer received	(18,018)	(17,482)	(6,410)	41,910	-
Gross profit (loss)	129,731	44,611	2,697	-	177,039
Operating income (expenses):					
Selling expenses	(29,639)	(14,563)	(1,671)	-	(45,873)
General and administrative expenses	(30,411)	(17,201)	(3,292)	-	(50,904)
Research and development expenses	(12,465)	(5,325)	-	-	(17,790)
Management profit sharing and compensation	(5,026)	(1,784)	(614)	-	(7,424)
Tax expenses	(952)	(508)	(116)	-	(1,576)
Others income (expenses)	1,599	326	-	-	1,925
(Loss) income from operations before financial results	52,837	5,556	(2,996)	-	55,397
Inventories	184,078	72,152	15,825	-	272,055
Depreciation and amortization	10,585	2,289	4,525	-	17,399
Property, plant and equipment, net	164,156	14,466	105,437	-	284,059
Goodwill	2,999	5,438	-	-	8,437
	Europe	North America	Latin America	Africa and Asia	Total
Net operating revenue per geographical region	23,906	13,358	444,752	300	482,316

19. FUTURE COMMITMENTS

On May 1, 2007, the Company entered into an electricity supply agreement with the electric power utility Centrais Elétricas Cachoeira Dourada S.A. - CDSA, which belongs to the Endesa Group, for the period from January 1, 2008 to December 31, 2013, under the free consumer regime. The agreement is adjusted annually based on the general market price index (IGP-M) and the amounts are distributed into the following years:

Year of supply	Amount
2011 (three months)	2,383
2012	13,244
2013	13,244
Total	28,871

The Company's management's opinion is that this agreement is compatible with the electric power consumption requirements for the contracted period.

20. APPROVAL OF THE INTERIM FINANCIAL STATEMENTS

The interim financial statements were approved by the Company's Supervisory Board on October 25, 2011.