(A free translation of the original in Portuguese)

Indústrias Romi S.A.

Quarterly information (ITR) at September 30, 2012 and report on review of quarterly information

Report on Review of Quarterly Information

To the Board of Directors and Shareholders
Indústrias Romi S.A.

Introduction

We have reviewed the accompanying parent company and consolidated interim accounting information of Indústrias Romi S.A., included in the Quarterly Information Form (ITR) for the quarter ended September 30, 2012, comprising the balance sheet as at that date and the statements of income and comprehensive income for the quarter and nine-month periods then ended, and the statements of changes in equity and cash flows for the nine-month period then ended, and a summary of significant accounting policies and other explanatory information.

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

Scope of review

We conducted our review in accordance with Brazilian and International Standards on Reviews of Interim Financial Information (NBC TR 2410 – Review of Interim Financial Information Performed by the Independent Auditor of the Entity and ISRE 2410 – Review of Interim Financial Information Performed by the Independent Auditor of the Entity, respectively). A review of interim information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Brazilian and International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion on the parent company interim information

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

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Indústrias Romi S.A.

Conclusion on the consolidated interim information

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

Other matters

Statements of value added

We have also reviewed the parent company and consolidated statements of value added for the nine-month period ended September 30, 2012. These statements are the responsibility of the Company's management, and are required to be presented in accordance with standards issued by the CVM applicable to the preparation of Quarterly Information (ITR) and are considered supplementary information under International Financial Reporting Standards (IFRS), which do not require the presentation of the statement of value added. These statements have been submitted to the same review procedures described above and, based on our review, nothing has come to our attention that causes us to believe that they have not been prepared, in all material respects, in a manner consistent with the parent company and consolidated interim accounting information taken as a whole.

Audit/Review of prior year information

The Quarterly Information (ITR) mentioned in first paragraph includes the accounting information corresponding to the statement of income and statement of comprehensive income for the quarter and nine month periods ended September 30, 2011 and the statement of changes in the shareholder's equity, statement of cash flows and statement of value added for the nine-month period then ended, obtained from the Quarterly Information (ITR) of that quarter and the balance sheet as at December 31, 2011, obtained from the financial statements for the year ended December 31, 2011, presented for comparison purposes. The review of the Quarterly Information (ITR) for the quarter ended September 30, 2011 and the audit of the financial statements for the year ended December 31, 2011, were carried out by other independent auditors whose expressed an unqualified opinion and or conclusion on such financial statements/ITR on October 25, 2011 and February 7, 2012, respectively.

Campinas, October 23, 2012

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

Francisco José Pinto Fagundes
Contador CRC 1MG054755/O-4 "S" SP

Santa Bárbara d'Oeste, SP, October 23, 2012 – Indústrias Romi S.A. (BM&FBovespa: ROMI3), domestic market leader in Machine Tools and Plastic Processing Machines, as well as an important producer of Rough and Machined Cast Iron Parts, announces its results for the third quarter of 2012 (3Q12). Except where otherwise stated, the Company's operating and financial information is presented on a consolidated basis, in accordance with International Financial Reporting Standards (IFRS), and monetary amounts are expressed in thousands of Reais.

Highlights

Net operating revenue climbs 49.8% in relation to 2Q12, and operating cash generation was positive in 3Q12

- Romi's net operating revenue was R$ 160.5 million in 3Q12, growing 49.8% in relation to 2Q12.
- In 3Q12, all the company's business units posted growth in net operating revenue compared to 2Q12.
- In 3Q12, EBITDA was once again positive, at R$0.3 million, the result of operating adjustments made in the first half of 2012 and the growth in net operating revenue.
- As mentioned in the previous quarter, in 3Q12 there was a decrease in inventories, which contributed to operating cash generation.
- New orders of plastic processing machines grew 6.4% in 3Q12 in relation to 3Q11.

ROMI - Consolidated	Quarter					Accumulated		
In Thousand Reais	3Q11	2Q12	3Q12	Chg. %	Chg. %	9M11	9M12	Chg. %
Sales Volume				3Q/3Q	3Q/2Q			9M/9M
Machine Tools (units)	519	311	443	(14.6)	42.4	1,532	1.009	(34.1)
Plastic Machines (units)	96	43	60	(37.5)	39.5	326	152	(53.4)
Rough and Machined Cast Iron Parts (tons)	5,299	3,092	3,561	(32.8)	15.2	12,389	10,167	(17.9)
Net Operating Revenue	**167,516**	**107,127**	**160,519**	(4.2)	49.8	**479,038**	**417,367**	(12.9)
Gross margin (%)	*29.3%*	*19.2%*	*22.8%*			*30.0%*	*21.1%*	
Operating Income (EBIT)	**2,724**	**(33,604)**	**(9,365)**	(443.8)	(72.1)	**8,006**	**(51,794)**	(746.9)
Operating margin (%)	*1.6%*	*-31.4%*	*-5.8%*			*1.7%*	*-12.4%*	
Net Income	**8,668**	**(21,810)**	**(7,995)**	(192.2)	(63.3)	**21,545**	**(33,234)**	(254.3)
Net margin (%)	*5.2%*	*-20.4%*	*-5.0%*			*4.5%*	*-8.0%*	
EBITDA	**10,086**	**(24,458)**	**284**	(97.2)	(101.2)	**29,773**	**(24,157)**	(181.1)
EBITDA margin (%)	*6.0%*	*-22.8%*	*0.2%*			*6.2%*	*-5.8%*	
Investments	**3,331**	**1,566**	**3,999**	20.1	155.4	**12,927**	**7,030**	(45.6)

EBITDA = earnings before interest, taxes, depreciation and amortization

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Corporate Profile

Indústrias Romi S.A. (Romi or Company) is the leading Brazilian manufacturer of Machine Tools and Plastic Processing Machines. It also has an important share of the Rough and Machined Cast Iron Parts market. The Company's main customer segments are the automotive (light and heavy), agricultural machinery, capital goods, consumer goods, tools and hydraulic equipment industries, among many others.

The Company has 13 industrial units, five of which are dedicated to the final assembly of industrial machinery. Romi also operates two foundries, four units for component machining, one unit for the manufacture of steel sheet components, and a plant for the assembly of electronic control panels. The Company has installed capacity for the production of approximately 3,950 industrial machines and 50,000 tons of castings per year.

The Machine Tools business unit, which accounted for 69.7% of the Company's 3Q12 revenue, comprises lines for Conventional Lathes, CNC (Computerized Numerical Control) Lathes, Machining Centers, and Vertical and Horizontal Heavy and Extra-Heavy Lathes and Drilling Mills. The Rough and Machined Cast Iron Parts and Plastic Processing Machines business units (the latter comprising plastic injection and blow molding machines) contributed 14.7% and 15.6%, respectively, of the revenue for the period.

Current Economic Scenario

Since the beginning of 2011, investments in Brazil have been sluggish, as manufacturers – facing a scenario of flat demand – have scaled back investments in increasing installed capacity and upgrading manufacturing facilities.

Over the course of 2012, global growth has been weak, especially due to the Eurozone's unprecedented financial crisis, which is expected to continue, with no forecast of significant improvements in the short term. .The first signs of slowdown in Germany, the Eurozone's main economy, are already being seen.

Besides the global aspect, in Brazil – although utilization of installed manufacturing capacity remains at good levels (still above 80%) – high levels of inventories and a lack of positive prospects have discouraged investments to expand supply of manufactured goods.

Over the first half of 2012, the government concentrated its efforts on incentivizing consumption, with reductions in basic interest rates, as well as tax breaks for automobiles, furniture and other consumer goods. However, industrial production was down in comparison with the same period of 2011, showing that momentary stimulus measures are insufficient to rescue the industrial sector from a lack of competitiveness and productivity, as well as declining foreign demand.

In July 2012, government stimuli began turning toward the industrial sector, with relief in payroll charges; a lower rate for FINAME financing, within the PSI program, to 2.5% p.a. through December 2012; accelerated depreciation tax incentives; and higher import taxes for certain products that are manufactured locally.

In light of these incentives, manufacturers have reduced inventories, as in the case of passenger vehicles, whose sales reached a record in August 2012. With this, this segment's utilization of installed capacity improved over the course of 2012, demonstrating that this sector, which is highly important for local industry, may resume investments in the near future. As for commercial vehicles, inventories remain high, impairing a faster recovery by this segment, although an interest rate reduction for the *Pro Caminhoneiro* program, to 2.5% p.a., may help in speeding up the recovery.

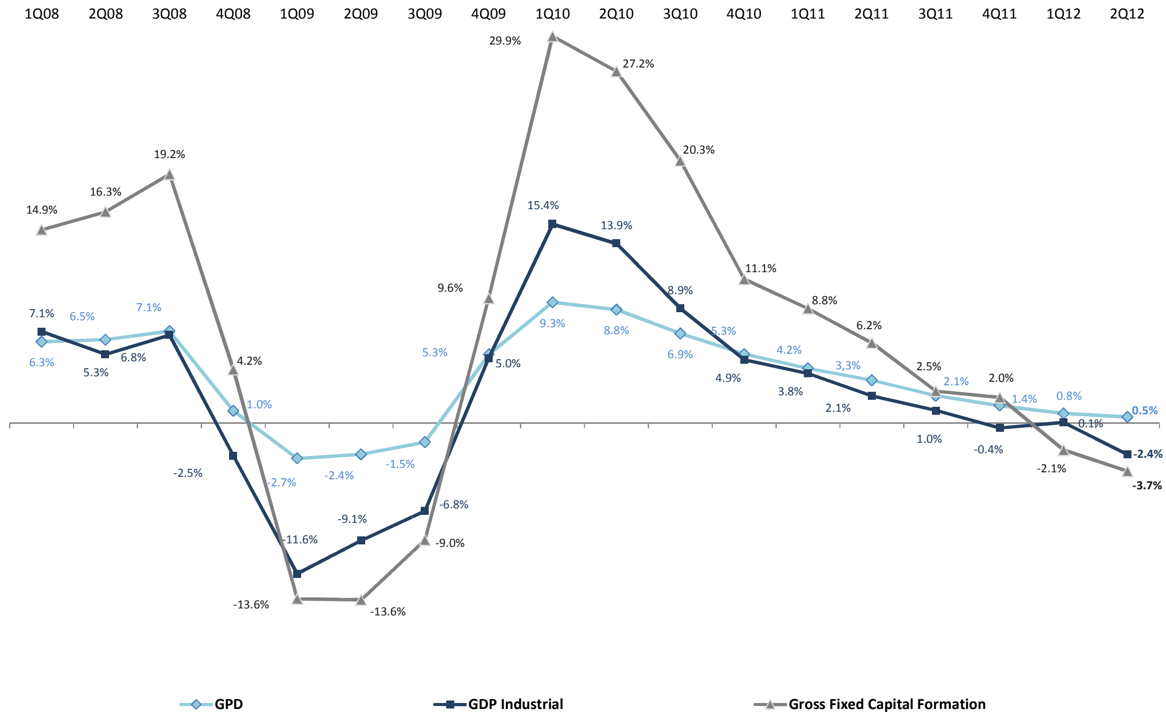
With the drop in industrial production and weakening of economic activity as a whole, 2012 has experienced a maintenance of delinquency levels, above historical levels, making credit – which plays an important role in driving investment – further out of reach for companies, especially small and medium-sized companies, which account for a significant portion of Romi's customer base.

With the stability of the US dollar in relation to the Brazilian real at current levels, Brazilian manufacturers should become more competitive against imported products and equipment, which are offered at quite competitive prices to the local market.

The current expectation is for 2012 to be a year in which investments should be below the level posted for 2011, as can be seen in the Gross Fixed Capital Formation index, which posted a 2.9% decline in the first half of 2012 compared to the same period of 2011. However, a gradual improvement in the business volume can be seen in the second half of 2012, which, although little significant, we expect to be consistent for the next quarters.

In light of this unmistakable market retraction in terms of investments, the Company carried out an operating adjustment in its structure in the first half of the year, and the effects of this decision were already noticeable in 3Q12, with the reduction in operating costs and expenses.

Economic data from August 2012 (compared to the same period of 2011), released by the IBGE, point to industrial GDP decelerating -2.4%. In the same comparison, Gross Fixed Capital Formation also decelerated, shrinking -3.7%, due to the situation described in the paragraphs above.



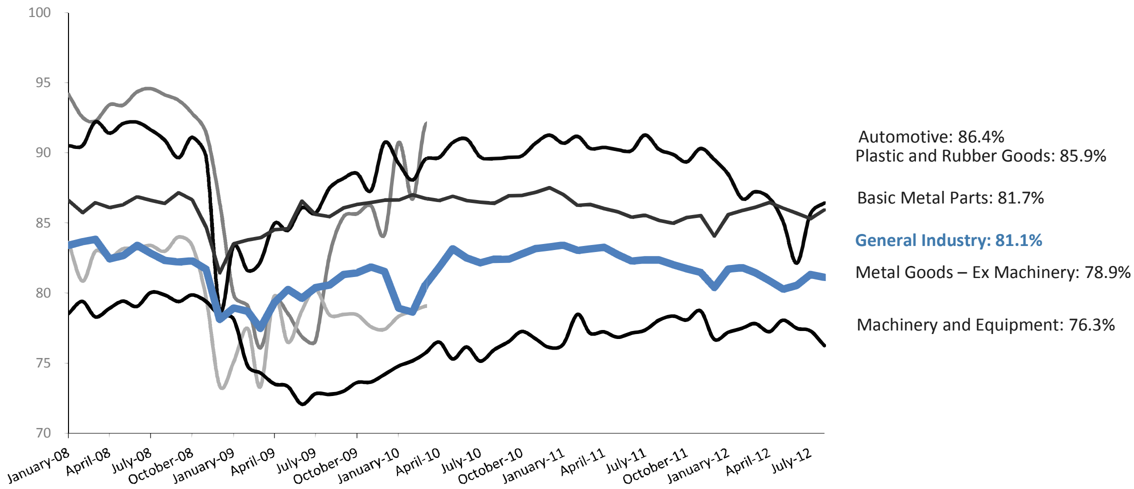
Source: IBGE (quarter this year vs. quarter last year)

The Gross Fixed Capital Formation indicator should be observed in conjunction with FIESP's installed capacity utilization index, as shown in the following graph. We point out the main sectors with demand for the Company's products, with data from August 2012:

ROMI3 NOVO MERCADO BM&FBOVESPA

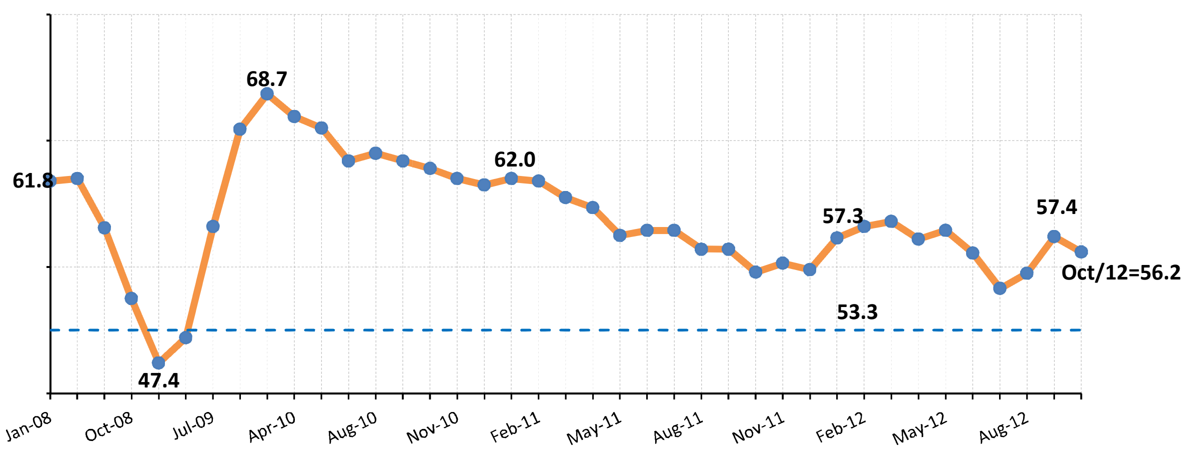
Índice de Ações com Tag Along Diferenciado ITAG

Índice de Ações com Governança Corporativa Diferenciada IGC



Source: FIESP – INA (Activity Level Indicator)/NUCI (Level of Utilization of Installed Capacity)

The Industrial Executive Confidence Index, released by the National Confederation of Industry (CNI), still does not show a trend in 2012:



Source: CNI - ICEI (Industrial Executives' Confidence Index)

Market

Romi's main competitive advantages in the domestic market – products with cutting-edge technology, the company's own nationwide distribution network, ongoing technical assistance, availability of attractive customer credit packages in local currency, and short product delivery times – are all recognized by customers, giving the ROMI® brand name a traditional and prestigious reputation.

Order Entry (R$ thousand) Gross values, sales taxes included	1Q11	2Q11	3Q11	4Q11	1Q12	2Q12	3Q12	Chg % 3Q12/3Q11	Chg % 3Q12/2Q12
Machine Tools	110,370	129,179	113,057	105,751	81,999	164,605	106,530	-5.8%	-35.3%
Plastic Machines	30,418	37,846	27,861	25,495	25,312	9,975	29,652	6.4%	197.3%
Rough and Machined Cast Iron Parts	38,149	21,186	33,304	19,445	28,250	40,555	21,176	-36.4%	-47-8%
Total	**178,937**	**188,211**	**174,222**	**150,691**	**135,561**	**215,135**	**157,358**	**-9.7%**	**-26.9%**

Order Entry (R$ thousand) Gross values, sales taxes included	9M11	9M12	Chg % 9M11/9M12
Machine Tools	352,606	353,134	0.1%
Plastic Machines	96,125	64,939	-32.4%
Rough and Machined Cast Iron Parts	92,639	89,982	-2.9%
Total	**541,370**	**508,055**	**-6.2%**

In 3Q12, the Company had a volume of new orders 9.7% less than that obtained in 3Q11, taking into account B+W's new orders in the period. In the first nine months of 2012, new orders totaled R$ 508.1 million, 6.2% less than in the same period of 2011. The economic scenario described previously in this report, with low investment levels, had a negative impact on the volume of new orders in all our business units.

We highlight that B+W (Burkhardt + Weber Fertigungssysteme GmbH) is an important and traditional German manufacturer of machine tools, acquired by Romi on January 31, 2012. B+W's new orders in 3Q12 totaled R$ 5.7 million.

In relation to 3Q11, the Machine Tools unit's new orders were down 5.8%. In Brazil, the unfavorable economic scenario has resulted in a decline in investments in expanding and upgrading manufacturing facilities, which affected new orders for this business unit. Excluding B+W's orders, the machine tools unit's new orders totaled R$ 100.1 million in 3Q12, representing a 20.3% decline from 3Q11.

New orders for the Plastic Processing Machines unit were 6.4% higher in 3Q12 than in 3Q11.

In the Rough and Machined Cast Iron Parts segment, new orders fell 36.4% in relation to the third quarter of 2011, due to a sharp drop in orders for the commercial automotive sector (trucks) in 3Q12. In relation to 2Q12, new orders were down 47.8% in 3Q12, due to a large concentration of orders from the wind energy generation sector, which is characterized by long purchase terms, with supply time surpassing 12 months.

Order Backlog (R$ thousand)	1Q11	2Q11	3Q11	4Q11	1Q12	2Q12	3Q12	Chg % 3Q12/3Q11	Chg % 3Q12/2Q12
Machine Tools	95,269	103,986	92,277	96,143	155,945	241,495	219,392	137.8%	-9.2%
Plastic Machines	41,876	33,139	29,789	27,609	32,371	24,819	27,540	-7.5%	11.0%
Rough and Machined Cast Iron Parts	43,313	36,530	33,612	31,824	23,868	31,021	35,168	4.6%	13.4%
Total	**180,458**	**173,655**	**155,678**	**155,576**	**212,184**	**297,335**	**282,100**	**81.2%**	**-5.1%**

At the end of 3Q12, the order backlog continues solid, totaling R$ 282.1 million, 81.2% above the backlog at the end of 3Q11. This reflects not only a solid backlog brought by B+W, but also a strengthening of the backlog as a whole, evidencing that the activity levels begin to show positive signs and that the demand for investments grows gradually in this second half of the year.

The order backlog, which in 2011 showed a decrease over the quarters, shows an improvement in 2012 and, with the possible gradual resumption of activities it should continue strengthening and reflecting the confidence of our customers on our products and equipment. The plastic processing machine business unit, more linked to the consumer segments, is the segment that perceives the resumption more quickly and at this moment the order delivery terms present short-term characteristics, which can be evidenced by revenues 61.7% higher than in 2Q12, as well as the new orders, which posted a strong growth. In the machine tools segment, the backlog has a heterogeneous composition and showed a growth in 2012. In the rough and machined cast iron parts, the backlog remains consistent, with an amount at the end of 3Q12, 4.6% and 13.4% higher than in 3Q11 and 2Q12, respectively. With the increase in the representativeness of the wind segment in this business unit, which has characteristics of products of heavy weight and complexity, the maturation period of this backlog is extended.

Of the Machine Tools portfolio presented, R$ 115.7 million (R$ 124.2 million in 2Q12) refers to B+W's order portfolio.

Note: the order backlog figures are gross of sales taxes and do not include parts, services and resales.

Operating Performance

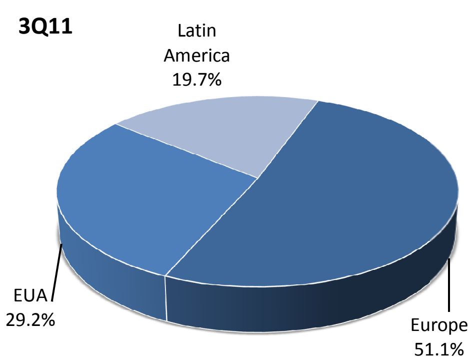
Net Operating Revenue

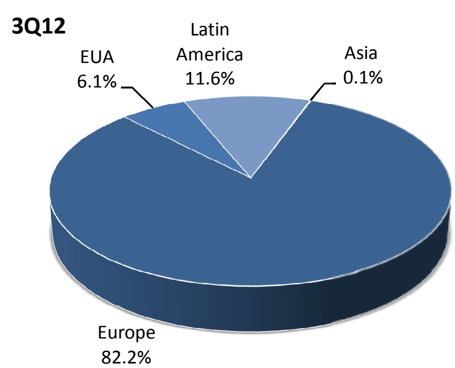
The Company's net operating revenue for 3Q12 was R$ 160.5 million, down 4.2% from 3Q11 and up 49.8% from 2Q12.

For the first nine months of 2012, Net Operating Revenue came in at R$ 417.4 million, down 12.9% from the same period of 2011. However, we can see that the order backlog in 3Q12 is solid, with growth when compared with the amount at the end of 3Q11.

Since February 1, 2012, Romi has consolidated into its results the performance of B+W. Had we excluded the figures attributed to it, the Company's net operating revenue for 3Q12 would have been R$ 136.8 million, 35.8% higher than that obtained for 2Q12.

In the quarter, taking B+W's revenue into account, Europe represented 82.2% of the revenue obtained in the foreign market. The entry of the Asian market into the portfolio is the result of revenue obtained by B+W in China. The United States' share of Romi's sales portfolio was diluted, accounting for 3.8%. Meanwhile, Latin America now accounts for 11.6%.





Using the same criterion, in 9M12, Europe accounted for 64.1% (58.4% in 9M11), the US, 10.7% (25.1% in 9M11), Latin America, 7.6% (16.5% in 9M11), and Asia, 17.6%, which was not in the Company's sales portfolio in 2011, resulting from revenue obtained by B+W in China.

Foreign Sales	Quarter				Accumulated		
Net Sales (R$ million):	**3Q11**	**2Q12**	**3Q12**	**Chg 3Q/2Q**	**9M11**	**9M12**	**Chg 9M/9M**
Romi (with BW)	19.9	20.3	39.1	92.6%	52.9	116.5	120.2%
Romi (without BW)	19.9	13.9	15.4	10.8%	52.9	48.7	-7.9%
Net Sales (em US $ million):	**3Q11**	**2Q12**	**3Q12**	**Chg 3Q/2Q**	**9M11**	**9M12**	**Chg 9M/9M**
Romi (with BW)	11.9	10.4	19.3	85.6%	32.2	63.3	96.6%
Romi (without BW)	11.9	7.1	9.9	39.4%	32.2	35.7	10.9%

Net Operating Revenue (R$'000)

Romi - Consolidated	Quarter						Accumulated		
Net Operating Revenue	**3Q11**	**1Q12**	**2Q12**	**3Q12**	**Var % 3Q/3Q**	**Var % 3Q/2Q**	**9M11**	**9M12**	**Var % 9M/9M**
Machine Tools	108,170	105,151	73,245	111,908	3.5%	52.8%	303,895	290,304	-4.5%
Plastic Machines	29,488	23,260	15,495	25,063	-15.0%	61.7%	103,877	63,819	-38.6%
Rough and Machined Cast Iron Parts	29,858	21,310	18,387	23,548	-21.1%	28.1%	71,266	63,244	-11.3%
Total	**167,516**	**149,721**	**107,127**	**160,519**	**-4.2%**	**49.8%**	**479,038**	**417,367**	**-12.9%**

Note: See income statement by business unit in Appendix I.

Machine Tools

This unit's net operating revenue reached R$ 111.9 million in 3Q12, of which R$ 23.8 million referring to the consolidation of B+W's net operating revenue. This amount represented an increase of 3.5% in comparison to the same quarter of last year, and 52.8% compared to 2Q12.

Excluding the effects of B+W on this comparison, this business unit's net operating revenue was up 31.9% from 2Q12, and down 18.6% from 3Q11. The growth as compared to 2Q12 shows a gradual resumption of investments, which should continue in the next quarters.

The Machine Tools Business Unit's physical sales totaled 443 units in 3Q12. This amount is 14.6% lower than that obtained in 3Q11 (519 units), and 42.4% higher than that obtained in 2Q12 (311 units).

In the domestic market, this business unit's main customers were in the machining services, automotive, machinery and equipment, tools, education, oil and agricultural machinery segments.

Plastic Processing Machines

In 3Q12, the Plastic Processing Machinery Business Unit's net revenue totaled R$ 25.1 million, representing a 15.0% decrease from 3Q11, resulting from the scenario of low levels of investment in the local industry, as commented previously. Already in 3Q12, when compared to 2Q12, the growth in net operating revenue was 61.7%, evidencing a gradual resumption of investments in the industry. The impacts of the resumption of investments are usually felt in this segment, which has correlation with consumer goods, such as packaging, white goods and household appliances, for example.

In the quarter, this business unit's physical sales totaled 64 units, down 33.3% from 3Q11 (96 units), and up 48.8% in comparison to 2Q12 (43 units).

The sectors that had the greatest demand for this business unit's products in the domestic market were packaging, household utensils, tools, automotive and disposable materials.

Rough and Machined Cast Iron Parts

In 2Q12, this unit's physical sales totaled 3,561 tons, down 32.8% from the 5,299 tons sold in 3Q11, due especially to diminished demand in the commercial automotive sector (trucks), as presented in the "Current Economic Scenario" section. In 3Q12, when compared to 2Q12, physical sales totaled 3,561 tons, a growth of 15.2%. In this same comparison, net operating revenue increased 28.1%, a result of the increase in business volume related to wind energy.

Operating Costs and Expenses

Gross margin for 3Q12 was 3.6 percentage point lower than in 2Q12, and down 6.5 p.p. in relation to 3Q11, mainly due to the decrease in the volume of operations and strong inflationary pressures, especially related to labor. As Romi's operating expenses are more fixed in nature than variable, this decrease in revenues directly affects the Company's margins.

In 3Q12, the evolution of operating margins reflects operating adjustment measures, mainly involving labor costs, which were adjusted to the Company's new level of activities. These measures are the main factor responsible for the improvement in operating margins. In addition, with the US currency's appreciation, imported equipment's prices were affected, providing for a more favorable competitive environment for local manufacturers. With this, a moderate recovery in prices can be observed, which have also helped in the recovery of operating margins.

As explained in previous quarters, since mid-2011 restructuring studies have been under way in the Company's Italian operation with the purpose of adapting Romi Italy's structure to current market conditions. In Early 2012, a decision was reached to discontinue the manufacturing facilities of that unit, which would begin trading machinery and rendering services. Based on discussions with the workers' union and public authorities in Italy, the Company's management has reached an agreement to postpone, until first half of 2013, restructuring actions to adjust the structure of Romi Italy to current market conditions ("restructuring"), in order to avoid operational stoppages in the subsidiary.

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Romi - Consolidated	Quarter					Accumulated		
Gross Margin (%)	3Q11	2Q12	3Q12	Chg bps 3Q/3Q	Chg bps 3Q/2Q	9M11	9M12	Chg bps 9M/9M
Machine Tools	36.3	29.5	27.1	(9.2)	(2.4)	37.1	28.1	(9.0)
Plastic Machines	27.9	17.5	22.2	(5.7)	4.7	28.5	20.5	(8.0)
Rough and Machined Cast Iron Parts	5.4	(20.5)	2.8	(2.6)	23.3	1.6	(10.5)	(12.1)
Total	**29.3**	**19.2**	**22.8**	**(6.5)**	**3.6**	**30.0**	**21.1**	**(8.9)**

Romi - Consolidated	Quarter					Acumulado		
EBIT Margin (%)	3Q11	2Q12	3Q12	Chg bps 3Q/3Q	Chg bps 3Q/2Q	9M11	9M12	Chg bps 9M/9M
Machine Tools	8.3	(24.9)	(1.7)	(10.0)	23.2	8.8	(5.3)	(14.1)
Plastic Machines	(16.0)	(60.9)	(21.9)	(5.9)	39.0	(11.8)	(35.1)	(23.3)
Rough and Machined Cast Iron Parts	(5.1)	(32.1)	(8.3)	(3.2)	23.8	(9.3)	(22.0)	(12.7)
Total	**1.6**	**(31.4)**	**(5.8)**	**(7.4)**	**25.6**	**(1.7)**	**(12.4)**	**(14.1)**

Machine Tools

This business unit's gross margin was 27.1% in 3Q12, down 9.2 p.p. in relation to 3Q11. Due to the decline in machinery sales volume, it is still difficult to achieve significant dilution of fixed costs and expenses. The quarter's gross margin of 27.1% represents a 2.4 p.p. decrease in relation to 2Q12, due to the mix of products billed in the quarter, such as conventional lathes, which had a greater share. These products are targeted for technical schools (teaching), with the purpose of reinforcing the Company's name and reputation from the beginning of apprentices' contact with machine tools.

Operating margin for the third quarter of 2012 fell 10.0 p.p. in relation to the same quarter of the previous year, and rose 23.2 p.p. in relation to 2Q12, in the latter case due to the greater volume of billing in the quarter, which represented greater dilution of operating expenses that are predominantly fixed in nature.

The consolidation of B+W, which this quarter had a revenue level of R$ 23.8 million, affected the improvement in these margins, compared to 2Q12, in which revenue reached R$ 6.4 million.

The gradual recovery of the volume of activities, combined with operating adjustments to align the Company with the expected level of operations, brings us good expectations in relation to the near future.

Plastic Processing Machines

In this business unit, gross margin reached 22.2% for 3Q12, down 5.7 p.p. from 3Q11. In relation to 2Q12, gross margin was up 4.7 p.p., as a result of operating adjustments made in 2Q12 and the strategy of gradual recovery of prices in light of the less-appreciated local currency, contributing to local products' competitiveness.

Operating margin for the third quarter of 2012 was down 5.9 p.p. from the same quarter last year. In relation to 2Q12, operating margin improved 39.0 pp., resulting from the greater volume of revenue, allowing for greater dilution of operating expenses.

Rough and Machined Cast Iron Parts

This business unit's gross margin was a positive 2.8% in 3Q12, down 2.6 p.p. in relation to 3Q11. Low utilization of installed capacity and an overall increase in this unit's costs, as well as a decline in demand, especially in the truck sector, were the main factors responsible for this result. In relation to 2Q12, gross margin expanded 23.3 p.p., as a result of operating adjustments made over the first half of 2012.

Meanwhile, the operating margin for 3Q12 increased 23.8 p.p. in relation to the same quarter last year, due to a 28.1% rise in revenue.

EBITDA and EBITDA Margin

In 3Q12, operating cash generation as measured by EBITDA (earnings before interest, taxes, depreciation and amortization) was a positive R$ 0.3 million, with an EBITDA margin of 0.2% in the period, as shown in the table below:

Reconciliation of Net Income to EBITDA	Quarter					Accumulated		
R$ thousand	3Q11	2Q12	3Q12	Chg % 2Q/2Q	Chg % 2Q/1Q	9M11	9M12	Chg % 9M/9M
Net Income	**8,668**	**(21,810)**	**(7,995)**	**-192.2%**	**-63.3%**	**21,545**	**(33,234)**	**-254.3%**
Net Financial Income	(4,802)	(3,725)	2,513	-152.3%	-167.5%	(10,861)	(1,127)	-89.6%
Income tax and social contributions	(1,142)	(8,069)	(3,883)	240.0%	-51.9%	(2,678)	(17,433)	551.0%
Depreciation and amortization	7,362	9,146	9,649	31.1%	5.5%	21,767	27,637	27.0%
EBITDA	**10,086**	**(24,458)**	**284**	**-97.2%**	**-101.2%**	**29,773**	**(24,157)**	**-181.1%**
EBITDA Margin	**6.0%**	**-22.8%**	**0.2%**			**6.2%**	**-5.8%**	

All the impacts mentioned in the "Operating Costs and Expenses" section also impacted Romi's EBITDA in the period.

Profit for the Quarter

Profit for 3Q12 was a negative R$ 8.0

million. The main reasons were related to the decline in activity in the period, as mentioned previously.

Investments

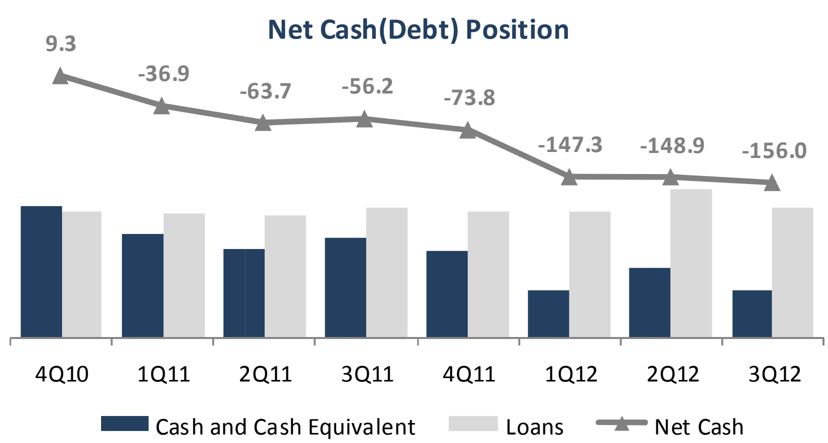
Investments in 3Q12 totaled R$ 3,999 thousand, and were basically allocated to maintenance, productivity and upgrading of production facilities, within the investment plan for the year 2012.

Financial Position

Short-term investments, including those backed by debentures, are made with financial institutions with low credit risk and their yield is pegged to the interbank deposit rate (“CDI”), or time deposit rates (TD), when made abroad. The consolidated position of cash and cash equivalents as at September 30, 2012 was R$ 88.8 million.

Romi’s borrowings are used mainly in investments to expand plant capacity and upgrading, and financing exports and imports. As at September 30, 2012, the amount of financing in local currency was R$ 234.8 million, and in foreign currency, R$ 10.0 million, totaling R$ 244.8 million.

The Company’s net debt increased by R$7.1 million in 3Q12, in which, as mentioned in the previous quarter, there was a decline in inventories due to adjustment of production scheduling, helping balance use of working capital in the period. Meanwhile, the stock buyback program came to an end, which consumed R$ 3.5 million in 3Q12.



As at September 30, 2012, the Company had no derivative transactions.

Burkhardt + Weber

We present below an Income Statement and the main Balance Sheet accounts as at September 30, 2012 for B+W, both in condensed form:

Income Statement (R$ 000)	**9M12**
Net Operating Revenue	67,818
Gross Profit	9,808
%	14%
EBIT	5,522
%	8%
EBITDA	8,705
%	13%
Net Profit	5,751
Balance Sheet	**9M12**
Cash and Cash equivalents	8,672
Trade accounts receivable	13,082
Inventories	47,784
Other receivables	3,606
Property, Plant and Equipment, net/Investments	31,647
Intangible	39,389
Total Assets	**144,180**
Financing	9,963
Trade accounts payable	4,365
Advances from customers	46,123
Deferred tax liability	15,127
Other payables	8,333
Shareholder's Equity	60,269
Total Liabilities and Shareholder's Equity	**144,180**

As pointed out in the first quarter of 2012, as it manufactures large machines with a high degree of customization, there is no specific seasonal variation that determines the distribution of B+W's revenue over the four quarters of the year.

B+W obtained R$5.7 million in new orders in 3Q12, demonstrating soundness and recognition of its products by customers.

Stock Buyback Program

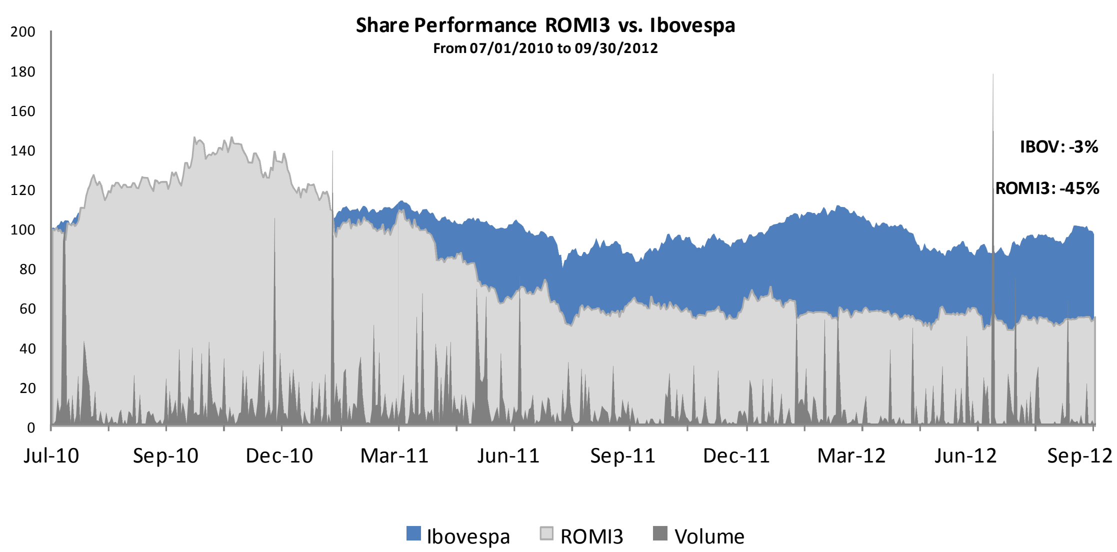
On August 22, 2011, the Board of Directors approved the program to buy common shares issued by the Company, with purchases of shares to be made between 08/22/2011 and 02/18/2012 (180 days).

On February 7, 2012, the Board of Directors approved an extension of this program for another 180 days after the original ending date (shares can be purchased through 08/16/2012, without interruption).

The program reached its deadline on 08/16/2012, with 2,999,900 shares being acquired for R$ 17,850 thousand, representing an average purchase price of R$ 5.95 per share. Thus, at this time there is no stock buyback program in effect by the Company.

The Company's goal with the program remains to maximize the creation of shareholder value through the application of part of its financial resources available, within the overall amount of earnings reserves and capital.

Stock Market



Source: BMF&Bovespa

At the end of 3Q12, Romi's common shares (ROMI3) were traded at R$5.80, posting depreciation of 3.3% in the quarter (3Q12 vs. 3Q12), and 15.2% from the end of 3Q11. The Bovespa index gained 8.9% from the end of 3Q12, and 13.1% from the end of 3Q11.

The Company's market capitalization as at September 30, 2012 was R$ 433.6 million and the average daily trading volume for 3Q12 was R$ 518 thousand.

Statements contained in this release related to the Company's business prospects, projections of operating and financial results, and references to the Company's growth potential are mere forecasts and have been based on Management's expectations regarding its future performance. These expectations are highly dependent upon market behavior, economic conditions in Brazil, the industry and international markets, therefore being subject to changes.

ARBITRAGEM

Romi's shares are listed on the Novo Mercado of BM&FBovespa, differentiated listing segment that includes those companies that, spontaneously, stand out in adopting the highest standards of corporate governance. Consequently, the Company is subject to the Market Arbitration Chamber (established by BM&FBOVESPA). Thus, its shareholders, officers and members of the Fiscal Council to resolve through arbitration any dispute or controversy that may arise between them, related to or arising from, in particular, the validity, effectiveness, interpretation , violation and its effects of the provisions of the Corporations Law, in its Bylaws, the rules issued by the National Monetary Council, the Central Bank of Brazil and the Brazilian Securities Commission, as well as other rules applicable to the operation of capital market in general, beyond those contained in the Listing Rules of the Novo Mercado, the Participation Agreement, the Novo Mercado and the Rules of Arbitration of the Market Arbitration.

(A free translation of the original in Portuguese)

Indústrias Romi S.A.

Quarterly information (ITR) at September 30, 2012 and report on review of quarterly information

Indústrias Romi S.A.

Balance sheet

In thousand of reais (A free translation of the original in Portuguese)

Assets	Note	Parent company September 30, 2012	Parent company December 31, 2011	Consolidated September 30, 2012	Consolidated December 31, 2011
Current					
Cash and cash equivalents	3	53,525	83,467	88,769	162,813
Trade accounts receivable	4	66,999	73,525	89,726	86,938
Onlending of FINAME manufacturer financing	5	330,969	341,688	330,969	341,688
Inventories	6	267,825	272,678	357,489	314,355
Related parties	8	10,750	20,681	348	-
Taxes recoverable		8,117	10,894	10,442	11,854
Other receivables	5 (b)	30,800	31,292	34,181	32,700
		768.985	834,225	911,924	950,348
Non-current					
Trade accounts receivable	4	15,868	13,208	15,868	13,208
Onlending of FINAME manufacturer financing	5	351,282	478,991	351,282	478,991
Related parties	8	29,996	14,194	-	-
Taxes recoverable		1,322	2,383	1,322	2,383
Deferred income tax and social contribution	15	53,120	35,001	53,120	35,001
Judicial deposits	14	35,691	30,669	35,691	30,669
Other receivables	5 (b)	21,288	12,568	22,326	13,866
Investment in subsidiary and associated Companies	7	110,432	105,781	1,521	-
Property, plant and equipment	10	229,556	263,407	275,734	280,796
Investment properties	9	14,202	-	16,103	-
Intangible assets	11	4,603	6,115	46,009	8,132
		867,360	962,317	818,976	863,046
Total Assets		1,636,345	1,796,542	1,730,900	1,813,394

Liabilities and equity	Note	Parent company September 30, 2012	Parent company December 31, 2011	Consolidated September 30, 2012	Consolidated December 31, 2011
Current					
Borrowings	12	64,186	112,322	64,752	113,038
FINAME manufacturer financing	13	295,662	307,734	295,662	307,734
Trade accounts payable		27,291	36,403	33,611	41,172
Payroll and related taxes		24,211	23,735	29,717	26,546
Taxes payable		4,920	4,966	7,187	6,505
Advances from customers		10,633	9,322	57,292	10,131
Dividends and interest on capital		70	81	107	306
Profit sharing		322	322	322	322
Other payables		8,431	5,857	11,656	7,170
Provision for net capital deficiency - subsidiary	7	4,648	3,548	-	-
Related parties	8	514	380	281	-
		440,888	504,670	500,587	512,924
Non-current					
Borrowings	12	170,634	123,776	180,030	123,776
FINAME manufacturer financing	13	341,209	447,020	341,209	447,020
Taxes payable		4,761	4,761	4,761	4,761
Provision for tax, labor and civil risks	14	38,642	33,061	38,642	33,061
Other payables		1,390	4,187	2,857	4,347
Deferred income tax and social contribution	15	1,403	1,291	23,471	7,761
		558,039	614,096	590,970	620,726
Total liabilities		998,927	1,118,766	1,091,557	1,133,650
Equity					
Capital		489,973	489,973	489,973	489,973
Capital reserve		2,052	2,052	2,052	2,052
Treasury shares		(17,850)	(4,599)	(17,850)	(4,599)
Profits reserve		195,598	195,598	195,598	195,598
Accumulated deficit		(33,732)	-	(33,732)	-
Other comprehensive income (loss)		1,377	(5,248)	1,377	(5,248)
		637,418	677,776	637,418	677,776
Non-controlling interests		-	-	1,925	1,968
		637,418	677,776	639,343	679,744
Total liabilities and equity		1,636,345	1,796,542	1,730,900	1,813,394

The accompanying notes are an integral part of these Interim financial statements.

Indústrias Romi S.A.

Statement of Income
Quarters and nine-month periods ended September 30
In thousands of reais unless otherwise stated (A free translation of the original in Portuguese)

	Note	Current quarter 07/01/2012 to 09/30/2012	Year-to-date - current year 01/01/2012 to 09/30/2012	Same quarter - prior year 07/01/2011 to 09/30/2011	Year-to-date - prior year 01/01/2011 to 09/30/2011
		Parent company			
Operations					
Net operating revenue		128,095	323,456	159,796	452,100
Cost of sales and services		(100,101)	(258,271)	(115,901)	(322,294)
Gross profit		27,994	65,185	43,895	129,806
Operating Income (expenses)					
Selling		(13,099)	(42,778)	(16,357)	(45,929)
General and administrative		(16,217)	(52,810)	(16,650)	(45,263)
Research and development		(4,963)	(16,212)	(6,023)	(19,056)
Management profit sharing and fees	8	(1,569)	(5,343)	(2,396)	(6,801)
Tax expenses		(478)	(1,752)	(415)	(1,282)
Equity in the earnings of subsidiaries	7	(823)	1,823	503)	(3,974)
Other operating expense, net		(38)	(517	(36)	(31)
		(37,187)	(117,589)	(41,374)	(122,336)
Operating profit (loss)		(9,193)	(52,404)	2,521	7,470
Financial income (expenses)					
Financial Income		2,702	15,899	6,808	17,754
Financial expenses		(5,651)	(16,932)	(4,154)	(11,848)
Foreign exchange gains, net		378	1,586	1,747	3,212
		(2,571)	553	4,401	9,118
Profit (loss) before taxation		(11,764)	(51,851)	6,922	16,588
Income tax and social contribution					
Current	15	-	-	(2,183)	(4,800)
Deferred	15	3,612	18,119	3,755	9,170
Profit (loss) for the quarter / period		(8,152)	(33,732)	8,494	20,958
Basic and diluted earnings (loss) per share (R$)		(0.11)	(0.46)	0.11	0.28

The accompanying notes are an integral part of these Interim financial statements.

Indústrias Romi S.A.

Statement of Income
Quarters and nine-month periods ended September 30
In thousands of reais unless otherwise stated (A free translation of the original in Portuguese)

	Note	Consolidated			
		Current quarter 07/01/2012 to 09/30/2012	**Year-to-date - current year 01/01/2012 to 09/30/2012**	**Same quarter - prior year 07/01/2011 to 09/30/2011**	**Year-to-date - prior year 01/01/2011 to 09/30/2011**
Operations					
Net operating revenue		160,519	417,367	167,516	479,038
Cost of sales and services		(123,957)	(329,346)	(118,385)	(335,558)
Gross profit		36,562	88,021	49,131	143,480
Operating Income (expenses)					
Selling		(17,404)	(55,549)	(18,591)	(54,234)
General and administrative		(20,994)	(66,715)	(18,808)	(52,934)
Research and development		(5,300)	(17,460)	(6,218)	(20,166)
Management profit sharing and fees	8	(1,601)	(5,444)	(2,429)	(6,902)
Tax expenses		(492)	(1,788)	(432)	(1,321)
Other operating income (expense), net		(136)	7,141	71	83
		(45,927)	(139,815)	(46,407)	(135,474)
Operating profit (loss)		(9,365)	(51,794)	2,724	8,006
Financial income (expenses)					
Financial Income		3,013	17,190	7,242	19,638
Financial expenses		(5,901)	(17,692)	(4,197)	(11,982)
Foreign exchange gains, net		375	1,629	1,757	3,205
		(2,513)	1,127	4,802	10,861
Profit (loss) before taxation		(11,878)	(50,667)	7,526	18,867
Income tax and social contribution					
Current	15	(390)	(1,293)	(2,613)	(6,492)
Deferred	15	4,273	18,726	3,755	9,170
Profit (loss) for the quarter / period		(7,995)	(33,234)	8,668	21,545
Attributable to:					
Controlling interests		(8,152)	(33,732)	8,494	20,958
Non-controlling interests		157	498	174	587
		(7,995)	(33,234)	8,668	21,545
Basic and diluted earnings (loss) per share (R$)		(0.11)	(0.46)	0.12	0.29

The accompanying notes are an integral part of these Interim financial statements.

Indústrias Romi S.A.

Statement of comprehensive income
Quarters and nine-month ended September 30
In thousands of reais unless otherwise stated (A free translation of the original in Portuguese)

	Parent company			
	Current quarter 07/01/2012 to 09/30/2012	**Year-to-date - current year 01/01/2012 to 09/30/2012**	**Same quarter - prior year 07/01/2011 to 09/30/2011**	**Year-to-date - prior year 01/01/2011 to 09/30/2011**
Profit (loss) for the quarter / period	(8,152)	(33,732)	8,494	20,958
Foreign currency translation effects	1,471	6,625	3,096	3,775
Comprehensive income (loss) for the quarter / period	(6,681)	(27,107)	11,590	24,733

The accompanying notes are an integral part of these Interim financial statements.

Indústrias Romi S.A.

Statement of comprehensive income
Quarters and nine-month ended September 30
In thousands of reais unless otherwise stated (A free translation of the original in Portuguese)

	Consolidadet			
	Current quarter 07/01/2012 to 09/30/2012	**Year-to-date - current year 01/01/2012 to 09/30/2012**	**Same quarter - prior year 07/01/2011 to 09/30/2011**	**Year-to-date - prior year 01/01/2011 to 09/30/2011**
Profit (loss) for the quarter / period	(7,995)		8,668	21,545
Foreign currency translation effects	1,471	6,625	3,096	3,775
Comprehensive income (loss) for the quarter / period	(6,524)	(26,609)	11,764	25,320
Attributable to:				
Controlling interests	(6,681)	(27,107)	11,590	24,733
Non-controlling interests	157	498	174	587
	(6,524)	(26,609)	11,764	25,320

The accompanying notes are an integral part of these Interim financial statements.

Indústrias Romi S.A.

Statement of changes in shareholders' equity

In thousands of reais unless otherwise stated

(A free translation of the original in Portuguese)

		Attributable to the controlling interests										
					Earnings Reserve							
	Note	**Capital**	**Capital reserve**	**Treasury shares**	**Retained earnings**	**Legal reserve**	**Total**	**Other comprehensive cumulative Income (loss)**	**Retained earnings (accumulated deficit)**	**Controlling interest**	**Non-controlling interests**	**Total**
At January 1, 2011		489,973	2,052		184,822	40,834	225,656	(17,639)	-	700,042	1,975	702,017
Total comprehensive income for the period												
Profit for the period		-	-	-	-	-	-		20,958	20,958	587	21,545
Foreign currency translation effects		-	-	-	-	-	-	3,775		3,775		3,775
Total comprehensive income for the period		-	-	-	-	-	-	3,775	20,958	24,733	587	25,320
Purchase of treasury shares				(4,371)						(4,371)		(4,371)
Interest on capital - Law 9249/95		-	-		(24,616)	-	(24,616)	-	-	(24,616)		(24,616)
Exchange rate variation on foreign subsidiary capital reduction					(9,010)		(9,010)	9,010	-	-	-	-
Proposed dividends (R$1,99 per share)		-	-	-	-	-	-	-	-	-	(585)	(585)
At 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
At January 1, 2012		489,973	2,052	(4,599)	154,586	41,012	195,598	(5,248)	-	677,776	1,968	679,744
Total comprehensive loss for the period												
Loss for the period									(33,732)	(33,732)	498	(33,234)
Foreign currency translation effects	8							6,625		6,625		6,625
Total comprehensive loss for the period								6,625	(33,732)	(27,107)	498	(26,609)
Purchase of treasury shares				(13,251)						(13,251)		(13,251)
Proposed dividends (R$1,68 per share)											(541)	(541)
At September 30, 2012		489,973	2,052	(17,850)	154,586	41,012	195,598	1,377	(33,732)	637,418	1,925	639,343

The accompanying notes are an integral part of these Interim financial statements.

Indústrias Romi S.A.

Statement of cash flow
Period of nine-month ended September 30
In thousands of reais (A free translation of the original in Portuguese)

	Note	Parent company 2012	Parent company 2011	Consolidated 2012	Consolidated 2011
Cash flows from operating activities					
Profit (loss) before taxation		(51,851)	16,588	(50,667)	18,867
Adjustments from:					
Financial income and expenses and foreign exchange variations		4,855	2,381	5,570	2,435
Depreciation and amortization		23,920	21,289	27,637	21,767
Allowance for doubtful accounts and for other receivables and Provision for inventory losses		21,447	25,828	21,447	25,777
Cost of property, plant and equipment disposals		264	84	308	84
Equity in subsidiaries and provision for net capital deficiency , net of dividends received		5,438	11,836	-	-
Provision for tax, labor and civil risks		5,581	5,204	5,581	5,204
Negative goodwill on the acquisition of foreign subsidiary				(8,094)	-
Changes in operating assets and liabilities					
Trade accounts receivable		9,176	8,440	7,661	9,678
Related parties		(4,207)	(2,848	-	-
Onlending of FINAME manufacturer financing		157,886	47,856	157,886	47,856
Inventories		4,597	(68,610	6,618	(76,056)
Taxes recoverable		3,950	3,312	6,485	4,621
Judicial deposits		(3,296	(4,772)	(3,296)	(4,772)
Other receivables		(14,936)	(20,601)	(16,261)	(18,891)
Trade accounts payable		(9,603	(2,900)	(13,626)	(8,229)
Related parties		88	241	-	-
Payroll and related taxes		476	(2,593)	566	(3,569)
Taxes payable		550	(6,773)	(2,297)	(7,438)
Advances from customers		1,311	3,081	1,248	3,202
Other payables		(227)	(2,598)	451	(2,038)
Cash provided by operations		155,419	34,445	147,217	18,498
Income tax and social contribution paid		(596)	(2,750)	(1,720)	(4,200)
Net cash provided by operating activities		154,823	31,695	145,497	14,298
Cash flows from investing activities					
Purchases of property, plant and equipment		(3,023)	(11,967)	(7,030)	(11,967)
Capital decrease of foreign subsidiary		-	154,135	-	-
Increase in intangible assets		-	(55)	-	(55)
Fixed assets disposal			240	-	240
Acquisition of foreign subsidiary				(46,830)	-
Cash and cash equivalents originated from acquisition of foreign subsidiary		-	-	5,939	-
Capital increase in foreign subsidiary		(2,364)	(13,792)	-	-
Net cash provided by (used in) investing activities		(5,387)	128,561	(47,921)	(11,782)
Cash flows from financing activities					
Interest on capital and dividends paid		(11)	(24,545)	(552)	(25,314)
Purchase of treasury shares		(13,251)	(4,371)	(13,251)	(4,371)
New borrowings	11	82,016	21,532	91,100	21,532
Payments of borrowings	11	(84,186)	(14,560)	(84,771)	(15,001)
Interest paid	11	(11,837)	(11,527)	(12,116)	(11,749)
New FINAME manufacturer financing		126,162	255,143	126,162	255,143
Payment of FINAME manufacturer financing		(244,538)	(244,576)	(244,538)	(244,576)
Interest paid - FINAME manufacturer financing		(33,911)	(38,102)	(33,911)	(38,102)
Net cash used in financing activities		(179,556)	(61,006)	(171,877)	(62,438)
Increase (decrease) in cash and cash equivalents		(30,120)	99,250	(74,301)	(59,922)
Cash and cash equivalents at the beginning of the year		83,467	60,687	162,813	246,935
Foreign exchange losses of cash and cash equivalents of foreign subsidiaries		178	54	257	1,046
Cash and cash equivalents at the end of the period		53,525	159,991	88,769	188,059

The accompanying notes are an integral part of these Interim financial statements.

Indústrias Romi S.A.

Statement of value added
Period of nine-month ended September 30
In thousands of reais (A free translation of the original in Portuguese)

	Note	Parent company 2012	Parent company 2011	Consolidated 2012	Consolidated 2011
Revenue					
Sales of products and services		391,609	551,520	487,323	579,742
Allowance for doubtful accounts and for other receivables		(21,191)	(12,344)	(21,191)	(12,737)
Other operating income (expense), net		16	(31)	8,133	83
		370,434	539,145	474,265	567,088
Inputs purchased from third parties					
Materials used		(180,150)	(241,522)	(224,314)	(230,155)
Others costs of products and services		(16,300)	(14,722)	(18,201)	(27,534)
Electricity, third-party services and other expenses		(16,405)	(2,851)	(31,349)	(10,630)
		(212,855)	(259,095)	(273,864)	(268,319)
Gross added value		157,579	280,050	200,401	298,769
Depreciation and amortization	11	(23,920)	(21,289)	(27,637)	(21,767)
Net value added generated by the Company		133,659	258,761	172,764	277,002
Value added received in transfer					
Equity in the earnings of subsidiaries	8	1,823	(3,974)	-	-
Financial income and net foreign exchange gains		17,484	20,966	18,550	22,843
Total value added to distribute		152,966	275,753	191,314	299,845
Distribution of value added					
Employees					
Payroll and related charges		97,922	126,952	134,789	147,800
Sales commissions		2,412	2,721	2,412	2,721
Management profit sharing and fees		3,950	6,801	4,019	6,902
Employee profit sharing		-	108	-	108
Pensions plans		1,277	1,781	1,277	1,781
Taxes					
Federal		51,651	67,115	53,051	69,528
State		8,642	8,147	8,642	8,147
Municipal		785	845	785	845
Interest		16,932	11,848	16,944	11,982
Rentals		3,127	3,861	3,127	3,285
Distributed dividends and interest on net equity			24,616		25,201
Profit (loss) for the period		(33,732)	20,958	(33,732)	21,545
Value added distributed		152,966	275,753	191,314	299,845

The accompanying notes are an integral part of these Interim financial statements.

1. General information

Indústrias Romi S,A, (the "Parent company" and/or "Company") and its subsidiaries (together referred to as "Company" and/or "Consolidated"), listed in the "New Market" of São Paulo Stock Exchange (Bovespa) since March 23, 2007, are engaged in the manufacture and sale of capital goods in general, machine tools, plastic injection molding machines, industrial equipment and accessories, tools, castings and parts in general, systems analysis and development of data processing software related to the production, sale, and use of machine tools and plastic injectors; manufacture and sale of rough cast parts and machined cast parts; export and import, and representation on own account or for the account of third parties, and provision of related services, as well as investment in other companies, and the management of own and/or third-party assets. The Company's industrial facilities consist of thirteen plants in three units located in the city of Santa Bárbara d'Oeste, in the State of São Paulo, two in Turin, Italy, and one located in Reutlingen, Germany, a high-precision tooling machines manufacturer (see note 7 (i))) which was acquired by the Company in January 31, 2012. The Company also holds investments in subsidiaries in Brazil and abroad.

The interim financial statements were approved by the Company's supervisory board on October 23, 2012.

2. Basis of presentation and accounting policies

The individual and consolidated interim financial statements for the three month period ended September 30, 2012 were prepared in accordance with the Brazilian Securities Commission (CVM) Deliberation 673 of October 20, 2011, which approved the accounting pronouncement CPC 21 of the Brazilian Accounting Pronouncements Committee ("CPC21") and IAS 34 - Interim Financial Reporting issued by the International Accounting Standards Board (IASB).

The accounting policies adopted for the preparation of the individual and consolidated interim financial statements are consistent with those adopted and disclosed in the financial statements for the year ended December 31, 2011, and, accordingly, they should be read together.

In the individual interim financial statements, the investments in subsidiaries are stated on the equity method of accounting, as required by current Brazilian legislation. Therefore, these individual interim financial statements are not fully compliant with International Financial Reporting Standards (IFRS), which require that these investments be stated at fair value or acquisition cost.

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

All amounts in thousands of reais unless otherwise stated

The Statement of Value Added presents the wealth created by the Company and its distribution during a certain period and is presented by the Company, as required by 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.

(a) Standards, Interpretations and amendments to existing standards in Force on September 30, 2012, which did not have material impact on the financial statements of the Company.

The following interpretations and amendments to existing standards were in force on September 30, 2012; however, did not result in material impacts on the Company's financial statements:

IFRS:

Standard	Subject
Amendments to IFRS 7	Disclosure of Financial Instruments
Amendments to IFRS 1	First-time adoption of IFRS

CPC/CVM:

Standard	Subject
CPC 18(R1)/ Deliberation No. 688	Investment in subsidiaries and associated Companies
ICPC 09(R1)/Deliberation No. 687	Consolidated, stand alone and separate financial statements and application of the equity accounting method

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

Standard	Subject
IAS 27	Consolidated and separate financial statements
IAS 28	Investments in associates
IFRS 9	Financial instruments
IFRS 10	Consolidated financial statements
IFRS 11	Joint arrangements
IFRS 12	Disclosure of interests in other entities
IFRS 13	Fair value measurements
Several Amendments	IAS 12 (Income tax), IAS 19 (Employee benefits), IAS 1 (Financial statement presentation), IAS 32 (Financial instruments: Presentation – Classification of rights issues)

All amounts in thousands of reais unless otherwise stated

CPC/CVM:

Standard	Subject
Instruction No. 527	Guidance regarding non-compulsory accounting information disclosures named EBITDA and EBIT

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

The Brazilian Accounting Pronouncements Committee (CPC) has not issued its pronouncements and related modifications in relation to the new and revised IFRSs listed above. Due to the commitment of the CPC and the CVM to maintain their technical pronouncements updated with those issued by the International Accounting Standards Board, it is expected that these statements and changes will be edited by the CPC and approved by the CVM up to the date of their entry into compulsory application.

(c) Notes included in the financial statements at December 31, 2011 not presented in this Interim Financial Information

The interim financial information is presented in accordance with technical pronouncement CPC 21 and IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board. The preparation of this 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, 2011. As permitted by CVM Circular Letter 03/2011, the following notes are no longer presented:

- Shareholders' equity (note 13);
- Employee benefit plan (note 15);
- Insurance (note 16);
- Financial instruments and operating risk factors (note 17);
- Net operating revenue (note 20);
- Expenses by nature (note 21);
- Financial income (expenses) (note 22); and
- Other operating income (expenses), net (note 23).

All amounts in thousands of reais unless otherwise stated

3. Cash and cash equivalents

	Parent company		Consolidated	
	September 30, 2012	December 31, 2011	September 30, 2012	December 31, 2011
Cash	5,505	5,072	18,813	57,160
Bank Deposit Certificates (CDB) (a)	41,864	64,025	55,988	75,295
Short-term investments backed by debentures (a)	5,112	14,203	12,924	28,315
Short-term investments in foreign currency – US$ (time deposit)				1,876
Other	1,044	167	1,044	167
	53,525	83,467	88,769	162,813

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

4. Trade accounts receivable

	Parent company		Consolidated	
	September 30, 2012	December 31, 2011	September 30, 2012	December 31, 2011
Current:				
Domestic customers	62.611	66.944	63.436	67.948
Foreign customers	6.586	7.873	32.897	24.393
Allowance for doubtful accounts	(2.198)	(1.292)	(6.607)	(5.403)
Total	66.999	73.525	89.726	86.938
Non-current:				
Domestic customers	14.521	11.649	14.521	11.649
Foreign customers	2.023	2.005	2.023	2.005
Allowance for doubtful accounts	(676)	(446)	(676)	(446)
Total	15.868	13.208	15.868	13.208

The Company's maximum exposure to customer's credit risk is the balance of trade notes receivable. For transactions related to On lending of FINAME manufacturer financing, see note 5

The parent company and consolidated balances of trade accounts receivable from domestic customers at September 30, 2012 and December 31, 2011, are as follows:

All amounts in thousands of reais unless otherwise stated

	September 30, 2012	December 31, 2011
Current	51,799	60,217
Past due:		
1 to 30 days	6,239	3,232
31 to 60 days	1,066	470
61 to 90 days	589	434
91 to 180 days	356	892
181 to 360 days	992	1,076
Over 360 days	1,570	623
	10,812	6,727
Total current (Parent company)	62,611	66,944
Subsidiaries' balances	825	1,004
Total current (Consolidated)	63,436	67,948

The balances of trade accounts receivable from foreign customers at September 30, 2012 and December 31, 2011 are as follows:

	Parent company		Consolidated	
	September 30, 2012	December 31, 2011	September 30, 2012	December 31, 2011
Current	5,843	7,360	26,673	17,930
Past due:				
1 to 30 days	308	239	480	1,236
31 to 60 days	107	58	658	296
61 to 90 days	319	13	491	685
91 to 180 days	2	29	357	178
181 to 360 days		40	55	105
Over 360 days	7	134	4,183	3,963
	743	513	6,224	6,463
Total – current	6,586	7,873	32,897	24,393

All amounts in thousands of reais unless otherwise stated

The changes in the allowance for doubtful accounts are as follows:

	Parent company	Consolidated
At December 31, 2011	1.738	5.849
Additional allowance recorded	1.165	1.214
Receivables written off	(29)	(64)
Foreign exchange rate variation	-	284
At September 30, 2012	2.874	7.283

5. Onlending of FINAME manufacturer financing

	Parent company and Consolidated	
	September 30, 2012	December 31, 2011
Current:		
FINAME not yet due	299,221	317,634
FINAME awaiting release (a)	2,026	3,890
FINAME past due (b)	43,519	31,548
	344,766	353,072
Allowance for doubtful accounts	(13,797)	(11,384)
	330,969	341,688
Non-current:		
FINAME not yet due	344,430	457,438
FINAME awaiting release (a)	12,156	23,338
	356,586	480,776
Allowance for doubtful accounts	(5,304)	(1,785)
	351,282	478,991
Total	682,251	820,679

The 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 13).

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 the Long-term Interest Rate (TJLP), in accordance with the terms defined by BNDES at the time of the transaction. In the third quarter of 2012, as part of the government investment and consumption measures, Investment Sustainability Program (PSI), a BNDES capital goods, investment and technology credit line, was postponed up to December 31, 2013, granting until December 31, 2012, a fixed interest rate of 2.5% per annum.

All amounts in thousands of reais unless otherwise stated

The financing terms established by the BNDES are also 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.

The 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 parties involved, including the preparation of documentation, issue of the sales invoice, and delivery of the equipment to the customer. The credit of the related funds to the Company's account by the financial agent was pending on the date of the interim financial statements, in view of the normal operating terms of the agent.

(b) FINAME past-due: refers to amounts receivable not settled by customers on the due date. The Company records provisions for possible losses on realization of the balance in the amount of the difference between the expected value of the sale of the machine recovered as a result of the implementation of the guarantee over the machine sold (collateral), and the value of the account receivable from the customer in default. In instances in which the machine guaranteed is not located, a full provision is made for loss of the balance of the account receivable. The machines seized as part of the implementation process are recorded at book value, not exceeding market value, under the caption "Other receivables", pending the final court decision when they are repossessed and transferred to inventories. At September 30, 2012, the balance related to seized machines, included in Other receivables caption, amounted in the Company and Consolidated statements to R$ 26,050 (R$ 28,574 at December 31, 2011) as current assets and R$ 18,433 (R$ 10,479 at December 31, 2011) as non-current assets.

At September 30, 2012 and December 31, 2011, the balances of Onlending of FINAME manufacturer financing were as follows:

	Parent company and Consolidated	
	September 30, 2012	**December 31, 2011**
Not yet due	301,247	321,524
Past due:		
1 to 30 days	6,525	6,488
31 to 60 days	4,162	3,612
61 to 90 days	3,910	2,657
91 to 180 days	9,414	5,078
181 to 360 days	9,136	5,233
Over 360 days	10,372	8,480
	43,519	31,548
Total – current	344,766	353,072

All amounts in thousands of reais unless otherwise stated

The expected realization of the non-current receivables of the Onlending of FINAME manufacturer financing is as follows:

	Parent company and Consolidated
Non-current:	
2013 (3 months)	63,518
2014	188,973
2015	85,565
2016 and after	18,530
Total – non-current	356,586

The changes in the allowance for doubtful accounts are as follows:

	Parent company and Consolidated	
	September 30, 2012	**December 31, 2011**
At December 31, 2011	13,169	7,951
Additional allowance recorded	5,932	5,227
Receivables written off		(9)
At September 30, 2012	19,101	13,169

6. Inventories

	Parent company		**Consolidated**	
	September 30, 2012	**December 31, 2011**	**September 30, 2012**	**December 31, 2011**
Finished products	109,988	86,309	129,120	105,777
Work in process	81,076	91,511	128,772	99,384
Raw materials and components	73,740	90,923	96,576	105,154
Import in transit	3,021	3,935	3,021	4,040
Total	267,825	272,678	357,489	314,355

The consolidated balance sheet as of September 30, 2012 includes R$ 47,374 resulted from the acquisition of B+W as mentioned in note 7 (i), which is composed by working in process (R$ 39,689) and raw materials and components (R$ 7,865).

The inventory balances, Parent company and Consolidated, at September 30, 2012 are net of the amount of R$ 43,626 and R$ 48,777, respectively (R$ 31,984 and R$ 38,127 at December 31, 2011, respectively), of the provision for slow-moving inventories with remote probability of being realized through sale or use.

All amounts in thousands of reais unless otherwise stated

The changes in the provision to bring inventories to net realizable value are as follows:

	Parent company	Consolidated
At December 31, 2011	31,984	38,127
Inventories written off	(16,073	(17,065)
Additional provision recorded and/or transferred from repossessed machines	27,715	27,715
At September 30, 2012	43,626	48,777

The provision for slow-moving inventories breakdown by inventory category is as follows:

	Parent company		Consolidated	
	September 30, 2012	December 31, 2011	September 30, 2012	December 31, 2011
Finished products	22,473	16,801	26,688	22,944
Work in process	7,837	6,020	7,837	6,020
Raw materials and components	13,316	9,163	14,252	9,163
Total	43,626	31,984	48,777	38,127

7. Investments in subsidiary and associated companies

The list below shows the investments of the Company in its subsidiaries:

Subsidiary	Country	Main Activity
Rominor Comércio, Empreendimentos e Participações S.A. ("Rominor")	Brazil	Ventures and investments 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."), previously Favel S.A.	Uruguay	Sales representation for Latin America
Romi Europa GmbH ("Romi Europe")	Germany	Technical assistance and support to dealers in Europe, Asia, Africa and Oceania
Romi Europe subsidiaries -Burkhardt + Weber Fertigungssysteme GmbH ("B+W")(i)	Germany	Production and sale of high technology and sophistication tooling machines, and for special applications
B+W subsidiary: -Burkhardt+weber / Romi (Shanghai) Co,, Ltd,(iii)	China	Sales and after-sales service agent for tooling machines manufactured by B+W.
B+W associated company: Riello Sistemi (Riello Shangai) Trade Co.,Ltd	China	Sales and after-sales service agent for tooling machines manufactured by B+W.
Sandretto Mexico - S. de RL. de CV	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") (ii)	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 Italy subsidiaries: - Sandretto UK Ltd. -Sandretto Industries S.A.S. -Metalmecanica Plast B.V. -Italprensas Sandretto S.A.	 United Kingdom France The Netherlands Spain	Distribution of machinery for plastics, spare parts services and technical assistance

(i) Business combination

The Company, on January 31, 2012, through its wholly-owned subsidiary Romi Europe GMBH ("Romi Europe") acquired all the shares of Burkhardt + Weber Fertigungssysteme GmbH ("B+W") for € 20.500 thousand, equivalent to R$ 46.830, entirely paid on the acquisition date.

All amounts in thousands of reais unless otherwise stated

The B+W acquisition is in line with the Company's strategic plan of expanding its portfolio of products with higher technology content and globally expanding its base of operations and markets. B+W produces and sells large scale tooling machines, of high technology, precision and productivity, as well as machinery for special applications. It also has an investment in the associated company Riello Sistemi Trade Co., Ltd. (Riello Shangai), that was an exclusive sales and after-sales service for B+W products in Asia.

Expenses incurred in connection with the B+W acquisition amounted to R$ 2,769, of which R$1,750 during the quarter ended March 31, 2012, recorded as General and administrative expenses.

The assets acquired and liabilities assumed at the acquisition date are as follows:

Assets	**Opening balance – book value**	**Fair value adjustment**	**Adjusted opening balance**
Current			
Cash and cash equivalents	5,939		5,939
Trade accounts receivable	7,767	(941)	6,826
Inventories	35,534	8,235	43,769
Taxes recoverable	809		809
Other receivables	644		644
	50,693	7,294	57,987
Non-current			
Deferred income tax	2,319		2,319
Investments	1,144		1,144
Property, plant and equipment	14,044	10,319	24,363
Intangible assets	322	36,055	36,377
	17,829	46,374	64,203
Total assets	68,522	53,668	122,190
Liabilities			
Current			
Trade accounts payable	4,879		4,879
Borrowings	738		738
Payroll and related charges	2,280		2,280
Taxes payable	1,094		1,094
Advances from customers	40,185		40,185
Other payables	2,305		2,305
	51,481		51,481
Non-current			
Deferred income tax	123	15,662	15,785
	123	15,662	15,785
Total liabilities	51,604	15,662	67,266
Net assets acquired	16,918	38,006	54,924
Purchase price			46,830
Negative goodwill			8,094

The accounting for the B+W acquisition has been preliminarily calculated and recorded on March 31, 2012. Certain due diligence procedures and confirmation of assets and liabilities had not been completed up to the date of issue of these interim financial statements, and the fair value appraisal report analysis and other calculations had also not been completed. Accordingly, the purchase price allocation has been preliminarily recorded based on the best management estimates.

The negative goodwill on the acquisition amounts to R$ 8,094, which was recorded in the first quarter's results of operations in Other operating income.

Impact of the acquisition on the results of operations

The consolidated losses for the nine month and quarter periods ended September 30, 2012 are reduced by profit attributed to B+W during the same period, amounting R$ 5,751 (including the negative goodwill on the acquisition in the amount of R$ 8,094) and R$ 579, respectively, already reduced by the fair value adjustments realization of inventories, property, plant and equipment and intangible assets. The consolidated revenue for nine month and quarter periods ended September 30, 2012 includes R$ 67,818 and R$ 23,764, respectively, related to B+W sales as from the date of acquisition.

Had this business combination occurred on January 1, 2012, consolidated revenue for the nine months period ended September 30, 2012 would have been increased by R$ 8,900 and the loss for the same period decreased by R$ 1,143.

The Company´s management, due to business seasonality factors as well as the amortization of a significant amount of the fair value adjustments into the net result of the period is of the opinion that the revenue and the net result of operations, as a result of the pro-forma information presented above, should not be taken as an indication of the consolidated performance on an annualized basis.

(ii) Company's management, based on its current negotiations with Italian Labor Union and Public Administration Agencies, has agreed to postpone, its measures to adequate the Romi Italy structure to current economic market scenario ("restructuring") until the first semester of 2013, avoiding operating activities stoppages. Due to the fact that up to the issuance of this Quarterly Information (ITR), the Company has not announced any specific details of such restructuring plan, mainly to whom would be directly affect by it as well as it was not practicable to estimate with reasonable assurance the associated disbursement amounts, conditions of which are essential for recording a provision for restructuring. There is no any provision recognized in the Quarterly Information for the quarter ended September 30, 2012.

(iii) Subsidiary was incepted with a capital in the amount of € 220 mil, out of which, as of September 30, 2012 € 80 mil was paid in.

All amounts in thousands of reais unless otherwise stated

September 30, 2012

	Romi Italy and subsidiaries	Romi Europe and subsidiaries	Rominor	Romi Machine Tools	Interocean	Romi A,L,	Sandretto México	Total
Investments:								
Number of shares held	(a)	(a)	6,191,156	3,000	78	13,028	1,188,000	
Ownership interest	100.00%	100.00%	93.07%	100.00%	100.00%	100.00%	100.00%	
Current assets	46,457	76,119	22,447	6,943	21	2,482	18	
Non-current assets	12,435	71,614	5,805	170				
Current liabilities	9,602	60,657	465	5,431	13	15		
Non-current liabilities	31,120	25,194		6,330			(7)	
Equity (net capital deficiency) of subsidiary at December 31, 2011	18,170	61,882	27,787	(4,648)	8	2,467	25	
Changes in investments:	24,039	51,257	26,443	(3,548)	12	1,996	17	100,216
Balance at December 31, 2011	1,873	4,910		(350)		186	6	6,625
Foreign exchange variations of foreign investments	2,336						28	2,364
Capital increase (b)								
Dividends proposed and paid (c)			(7,261)			0		(7,261)
Equity in the earnings (loss)	(10,078)	5,715	6,681	(750)	(4)	285	(26)	1,823
Equity value - balance at September 30, 2012	18,170	61,882	25,862	(4,648)	8	2,467	25	
Investments in subsidiaries	18,170	61,882	25,862		8	2,467	25	108,415
Goodwill - JAC Indústria Metalúrgica Ltda, ("JAC")								2,017
Investments in subsidiaries - Company								110,432
Provision for net capital deficiency of subsidiary				(4,648)				(4,648)
Investment in associated company								
30% interest in Riello Sistemi (Shangai) Trade Co,,Ltd acquired through the business combination								1,521
Investment in associates – Consolidated								1,521

(a) Capital is not divided into quotas or shares;
(b) The Company increased capital in its subsidiary Romi Italy by € 1,000 thousand, equivalent to R$ 2,336, to strengthen working capital.
(c) The Annual General Meeting of shareholders held on March 12, 2012 approved the distribution of dividends of R$ 7,802 from Profits reserve from 2011, of which R$ R$ 7,261 relate to the Company's ownership.

All amounts in thousands of reais unless otherwise stated

8. Related-party transactions

The balances and transactions with related parties at September 30, 2012 and December 31, 2011 are as follow:

Company

(i) Balance

	Accounts receivable		Loans receivable		Total receivables		Accounts payable	
	September 30, 2012	December 31, 2011	September 30, 2012	December 31, 2011	September 30, 2012	December 31, 2011	September 30, 2012	December 31, 2011
Direct subsidiaries:								
Romi Europe	699	60	673	627	1,372	687	86	207
Rominor		2,421				2,421		96
Romi Italy	4,064	11,870	22,980	7,581	27,044	19,451		
Romi Machine Tools	5,071	6,330	6,330	5,986	11,401	12,316	62	
Interocean			13		13			
Romi A.L.							366	77
Romi Europe subsidiaries:								
Sandretto Industries S.A.S.	279				279			
Sandretto UK Ltd.	637				637			
Total	10,750	20,681	29,996	14,194	40,746	34,875	514	380

All amounts in thousands of reais unless otherwise stated

(ii) Transactions

	Sales revenue		Operating expenses		Financial income	
Transactions	**September 30, 2012**	**September 30, 2011**	**September 30, 2012**	**September 30, 2011**	**September 30, 2012**	**September 30, 2011**
Direct subsidiaries:						
Romi Europa	983	138	671	837	11	
Rominor			837	864		
Romi Itália	3,261	7,364			215	
Romi Machine Tools	7,537	6,583			85	171
Romi A.L.			325	249		
Total	11,781	14,085	1,833	1,950	311	171

Intercompany payables and receivables in the consolidated statements refer to commercial transactions between B+W and its associate, Riello Shangai.

Loans receivable have predetermined maturities, are payable in the current and long term and bear semi-annual LIBOR plus interest of 1% per annum and foreign exchange variations. The loan agreements between the Company and its 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 13). The Company has seven buildings rented to its subsidiary Rominor, which are used by the sales branch operations in Brazil.

The Company has no transactions with related parties other than those specified above. The decisions relating to transactions between the Company and its subsidiaries are made by management. Commercial transactions are due in the short-term.

Management remuneration for the quarters ended September 30, 2012 and 2011 are as follows:

All amounts in thousands of reais unless otherwise stated

(iii) Short-term benefits

	September 30, 2012	September 30, 2011
Fees and charges	4,939	5,556
Profit sharing		795
Private pension plan	339	378
Healthcare plan	65	72
Company	5,343	6,801
Fees and charges of subsidiaries	101	101
Consolidated	5,444	6,902

The amounts shown above are in conformity with the limits established by the Board of Directors. The amount proposed for profit sharing was approved at the Annual General Meeting of shareholders held on March 13, 2012.

9. Investment properties

Company management decided during the first quarter of 2012, based on completion of the property register review and regularization, as well as the perspectives of short and medium-term expansion of operations, to reclassify certain properties, totaling R$ 14,202 in the Parent company and R$ 16,103 in the consolidated statements, previously recorded as Property, Plant and Equipment to Investment Properties, for future rental income and capital appreciation.

The investment properties are stated at historical cost, and for fair value disclosure purposes the Company contracted an independent expert, who applied methodology accepted by the "Brazilian Institute of Engineering Appraisals" as well as recent transactions with similar properties and assessed the fair value less cost to sell of these properties at R$ 117,681 in the Company and R$ 141,700 Consolidated.

All amounts in thousands of reais unless otherwise stated

10. Property, plant and equipment

Changes in property, plant and equipment as are follows:

	Parent company	Consolidated
Balance at December 31, 2011, net	263,407	280,796
Changes in the period:		
Additions	3,023	7,030
Disposals	(45)	(89)
Reclassification to “Investment Properties”	(14,202)	(16,103)
Property, plant and equipment originated from subsidiary acquisition, at fair value		24,363
Depreciation	(22,627)	(24,593)
Foreign exchange rate variations		4,330
Balance at September 30, 2012, net	229,556	275,734
At September 30, 2012		
Acquisition cost	433,196	499,980
Accumulated depreciation	(203,640)	(224,246)
Net book value	229,556	275,734

Property, plant and equipment of R$ 55,463 at September 30, 2012 (R$ 52,492 at December 31, 2011) are pledged as collateral for the financing agreements with the BNDES for purchases of property, plant and equipment. These items are fully represented by land, facilities and machinery and equipment.

All amounts in thousands of reais unless otherwise stated

11. Intangible assets

Changes in intangible assets are as follows:

	Parent company	Consolidated
Balance at December 31, 2011, net	6,115	8,132
Additions		
Originated from subsidiary acquisition, at fair value		36,377
Amortization	(1,293)	(3,044)
Writen-off	(219)	(219)
Foreign exchange variations		4,763
Balance at September 30, 2012, net	4,603	46,009
At September 30, 2012		
Acquisition cost	9,033	52,190
Accumulated amortization	(4,430)	(6,181)
Net book value	4,603	46,009

12. Borrowings

Changes in borrowings are as follows:

	Parent company	Consolidated		
	Local currency	Local Currency	Foreign Currency	Total
Balance at December 31, 2011 (current and non-current)	236,098	236,098	716	236,814
New borrowings(a)	82,016	82,016	9,084	91,100
Leases assumed in the subsidiary acquisition			738	738
Payments of borrowings	(84,186)	(84,186)	(585)	(84,771)
Interest paid	(11,837)	(11,837)	(279)	(12,116)
Foreign exchange variations (principal and interest)	925	925	266	1,191
Interest accrued	11,804	11,804	22	11,826
At September 30, 2012	234,820	234,820	9,962	244,782
Current	64,186	64,186	566	64,752
Non-current	170,634	170,634	9,396	180,030
	234,820	234,820	9,962	244,782

All amounts in thousands of reais unless otherwise stated

(a) In March 2012, the Company entered into a Goods Imports Financing (FINIMP) agreement in the amount of R$ 6,659, equivalent to US$ 3,846 thousand, indexed by US dollar, which is due in March 2013, bearing interest rate of Libor plus spread fixed at 2.58% per year, in addition to bank commissions of 2% per year. There have been no collaterals required as well as any financial covenants to be met.

In May 2012, the Company entered into a financing agreement whit BNDES in the amount of R$ 52,040 which is linked to Investment Support Program – PSI, referring as to the export contract. The settlement will occur in a single payment due on June 2015. The Company undertakes to export until the settlement date of the contract, the equivalent to US$ 20,000 thousand. The contract bears fixed rate interest of 8% per year which is due on quarterly basis, and the first payment is due in September 2012. In the event of failure to meet the export amount within the stipulated time, there is a contractual penalty amounting 10% on the defaulted amount. This financing is guaranteed by Rominor´s promissory note. The Company expects to meet export amount set out in the financing agreement. There are no financial covenants to be met.

At June 28, 2012, the Company entered into a Fixed Opening Credit Agreement up to the limit of R$ 20 million (credit) to be supported by the National Social and Economic Development Bank (BNDES). Such credit is exclusively to be used as working capital financing. The entire credit amount should be withdrawn until the first installment is due, August 15, 2013. Principal and interest will be paid in 24 months, after 12 months of grace period, thus starting on August 15, 2013. The financing bears interest equivalent to the Long-Term Interest Rate - TJLP plus spread of 3.1% per year. In case of TJLP supersedes 6% per year, such excess will be capitalized and duable jointly with the principal amounts. This financing is guaranteed by Rominor's Promissory Note. There are no financial covenants to be met.

At July 5, 2012, Burkhardt + Weber signed a Financing Agreement with Commerzbank in Reutlingen (Germany) in the amount of R$ 9,361 thousand (equivalent to € 3, 6 million) backed up by KfW Bank (Kredit-anstalt für Wiederaufbau), which will be due quarterly beginning in September 30, 2014 (2 years of grace period) and ending on June 30, 2027 (15 years). The amount is collaterized by the B+W building in the same amount of the financing agreement. The released amount is exclusively to be employed in the construction of the head office building. Financing bears interest of 2,4% per annum, duable quarterly inclusive during the grade period. There are no financial covenants to be met.

The maturities of the non-current borrowings at September 30, 2012 are as follows:

	Parent company	Consolidated
2013 (3 months)	29,984	29,984
2014	36,184	36,545
2015	76,590	77,313
2016	14,842	15,565
2017 and after	13,034	20,623
Total	170,634	180,030

All amounts in thousands of reais unless otherwise stated

13. FINAME manufacturer financing

	Parent company and Consolidated	
	September 30, 2012	December 31, 2011
Current:		
FINAME manufacturer	295,662	307,734
Non-current:		
FINAME manufacturer	341,209	447,020

The agreements related to FINAME Manufacturer financing are guaranteed by promissory notes and sureties, and the main guarantor is the subsidiary Rominor. The balances are directly related to the balances of the receivables from Onlending of FINAME Manufacturer financing (note 5), considering that the loans are directly linked to sales to specific customers. The contractual terms related to amounts, charges and periods financed under the program are fully passed on to the financed customers, and the monthly payments by the customers are fully used for payment of the related financing agreements. The Company, therefore, acts an agent for the financing, but remains as the main debtor of this transaction.

The non-current maturities of the FINAME Manufacturer financing at September 30, 2012 are as follows:

	Parent company and Consolidated
2013 (3 months)	62,553
2014	183,332
2015	80,853
2016 and after	14,471
Total	341,209

All amounts in thousands of reais unless otherwise stated

14. Provision for tax, labor and civil risks

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

	Risk of loss			Provision recorded	
	September 30, 2012			Parent company and Consolidated	
	Remote	Possible	Probable	September 30, 2012	December 31, 2011
Tax	407	7,693	38,642	38,642	32,813
Civil	3,823	4,522	354	354	495
Labor	12,543	2,201	2,568	2,568	2,227
Total	16,773	14,416	41,564	41,564	35,535
Current				2,922	2,474
Non-current				38,642	33,061
				41,564	35,535

The charges in the provision recorded for probable losses during the quarter ended September 30, 2012 were as follows:

	Parent company and Consolidated				
	December 31, 2011	Additions	Use/reversals	Monetary adjustments	September 30, 2012
Tax	32,813	5,738	-	91	38,642
Civil	495	72	(233)	20	354
Labor	2,227	1,180	(945)	106	2,568
	35,535	6,990	(1,178)	217	41,564

There are no ongoing litigations or contingency risks to be considered in the subsidiaries, according to the assessment made by management and legal counsel.

The main lawsuits, which were classified by management as probable loss at September 30, 2012, based on the opinion of legal counsel, and, therefore, included in the provision, are as follows:

(a) Tax lawsuits

(i) Social Integration Program (PIS) and Social Contribution on Revenues (COFINS) on State Value-Added Tax (ICMS) on sales in the amounts of R$ 6,052 (R$ 5,491 at December 31, 2011) and R$ 27,874 (R$ 25,294 at December 31, 2011), respectively.

(ii) National Institute of Social Security (INSS) contributions on services provided by cooperatives in the amount of R$ 2,200 (R$ 2,002 at December 31, 2011). During the quarter ended September 30, 2012, the Company was notified by tax authorities who has disallowed the INSS tax credits generated from a lawsuit final decision taken related to contribution undue paid on management fee and free-lancer fee from October of 1989 to July of 1994, used to offset INSS contributions due from June to September of 2010, complaining that the restated calculation from the undue payment to the effective offsetting was done in disagreement with final decision and assumptions stated by the law. Regardless of the fact that the Company presented its arguments in the first administrative instance, Company´s management expects unfavorable outcome and based on its best estimate the amount of R$ 2,490 has been recognized;

(iii) Income tax withholding by a government entity in the amount of R$ 26 relating to offset in the income tax return, but rejected by the tax authority.

(b) Civil lawsuits

These refer mainly to claims filed in court by customers for review of contractual terms.

(c) Labor lawsuits

The Company has recorded a provision for contingencies for labor lawsuits in which it is the defendant, whose main claims are as follows:

(i) Overtime due to reduction of the lunch break;

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

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

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

The 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 provision. The amounts involved do not qualify as legal obligations.

(d) Judicial deposits

The Company has judicial deposits in the amount of R$ 35,691, out of which R$ 33,965 (R$ 30,669 at December 31, 2011) refers to the tax lawsuit mentioned in item (a) (i) above . The remaining comprises judicial deposits associated with lawsuits of different natures.

All amounts in thousands of reais unless otherwise stated

15. Income tax and social contribution

Income tax is calculated at the rate of 15% on taxable income plus a 10% surcharge on taxable income exceeding R$ 240, and social contribution is calculated at the rate of 9% on taxable income. The subsidiary Rominor pays income tax and social contribution on the presumed profit basis.

The table below shows a reconciliation of taxes on profit (loss) before taxation by applying the prevailing tax rates at September 30, 2012 and 2011:

	Parent company		Consolidated	
	September 30, 2012	September 30, 2011	September 30, 2012	September 30, 2011
Profit (loss) before taxation	(51,851)	16,588	(50,667)	18,867
Standard rates (income tax and social contribution)	34%	34%	34%	34%
Income tax and social contribution at the standard rates	17,629	(5,640)	17,227	(6,415)
Reconciliation to the effective rate:				
Equity in the earnings of subsidiaries and provision for net capital deficiency	620	(1,351)		
Negative goodwill computed on the subsidiary acquisition			2,751	
Interest on capital		8,369		8,369
Management profit sharing		(270)		(270)
Other (additions) deductions, net (a)	(130)	3,262	(2,545)	994
Current and deferred benefit	18,119	4,370	17,433	2,678

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

The changes in the deferred income tax and social contribution asset and liability for the semester ended September 30, 2012 are as follows:

	Asset		Liability	
	Parent company	Consolidated	Parent company	Consolidated
At December 31, 2011	35,001	35,001	1,291	7,761
Additions	18,119	18,119	112	
Addition throughout subsidiary acquisition		2,319		15,785
Realization		(2,319)		(2,758))
Foreign exchange variations				2,683
At September 30, 2012	53,120	53,120	1,403	23,471

16. Purchases of treasury shares

The Board of Directors at its meeting held on August 22, 2011 approved for purchase of its own shares ("program"), to be held in treasury for subsequent sale or cancellation, without reduction of capital. This program follows the requirements of the Company's bylaws, 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 for its shareholders through the investment of part of its financial resources available within the total amount of revenue reserves and capital.

Under the program, the purchases of shares, which initially were to be made during the period from August 22, 2011 to February 18, 2012 (180 days), has been postponed for the same period of time (180 days), accordingly ending on August 16, 2012. The number of shares to be purchased will be up to 3,000,000 (three million), representing 7.64% of the outstanding common shares on the market. On August 16, 2012 the program was closed, and ordinary shares acquired totaled 2.999.900 (two million nine hundred ninety nine thousand and nine hundred shares), representing 8,28% of the market free-float. Total amount was R$ 17,850 (R$ 4,599 as of December 31, 2011) coming to an acquisition average price of R$5,95 per share (R$6,19 at December 31, 2011). These shares purchased impacted the calculation of earnings per share for the periods.

17. Earnings (loss) per share

Earnings (loss) per share is calculated by dividing the profit attributable to the Company's shareholders by the average number of shares outstanding during the period, excluding the shares purchased by the Company and held in treasury.

	September 30, 2012	**September 30, 2012**
Profit (loss) attributable to the controlling shareholders	(33,732)	20,958
Weighted average number of shares outstanding (in thousands)	72,818	74,676
Basic and diluted earnings (loss) per share (Company and Consolidated)	(0,46)	0,28

Basic and diluted earnings (loss) per share are the same since the Company does not have any instrument diluting earnings per share.

All amounts in thousands of reais unless otherwise stated

18 Segment reporting - consolidated

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 periods ended September 30, 2012 and 2011 are as follows:

	September 30, 2012				
	Machine Tools	Plastic Injection machines	Casting and machined products	Elimination between segments	Consolidated
Net operating revenue	290,304	63,819	63,244		417,367
Cost of sales and services	(207,081)	(44,215)	(78,050)		(329,346)
Transfers between segments - in	9,919		14,118	(24,037)	
Transfers between segments - out	(11,580)	(6,527)	(5,930)	24,037	
Gross profit (loss)	81,562	13,077	(6,618)		88,021
Operating income (expenses):					
Selling	(36,397)	(16,740)	(2,412)		(55,549)
General and administrative	(50,277)	(12,107)	(4,331)		(66,715)
Research and development	(12,297)	(5,163)			(17,460)
Management profit sharing and fees	(4,242)	(767)	(435)		(5,444)
Tax expenses	(1,378)	(267)	(143)		(1,788)
Other income (expenses)	7,604	(463)			7,141
Operating profit (loss) before financial result	(15,425)	(22,430)	(13,939)		(51,794)
Inventories	250,656	86,928	19,905		357,489
Depreciation and amortization	17,273	1,993	8,371		27,637
Property, plant and equipment	159,164	12,753	103,817		275,734
Intangible assets	41,047	4,962			46,009

	Europe	North America	Latin America	Africa e Asia	Total
Net operating revenue per geographical region	34,742	3,779	377,887	959	417,367

All amounts in thousands of reais unless otherwise stated

	September 30, 2011				
	Machine tools	**Plastic Injection Machines**	**Cast and machined products**	**Elimination between segments**	**Consolidated**
Net operating revenue	303,895	103,877	71,266		479,038
Cost of sales and services	(186,435)	(60,610)	(88,513)		(335,558)
Transfers between segments - in	16,686		26,417	(43,103)	
Transfers between segments - out	(21,438)	(13,631)	(8,034)	43,103	
Gross profit	112,708	29,636	1,136		143,480
Operating income (expenses):					
Selling	(31,397)	(20,657)	(2,180)		(54,234)
General and administrative	(34,462)	(13,769)	(4,703)		(52,934)
Research and development	(14,201)	(5,965)			(20,166)
Management profit sharing and fees	(4,865)	(1,318)	(719)		(6,902)
Tax expenses	(918)	(267)	(136)		(1,321)
Other income (expenses)	(29)	112			83
Operating profit (loss) before financial result	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	156,940	12,483	112,983		282,406
Intangible assets	2,893	3,197			6,090
	Europe	**North America**	**Latin America**	**Africa e Asia**	**Total**
Net operating revenue per geographical region	29,013	16,566	433,459		479,038

All amounts in thousands of reais unless otherwise stated

19 Future commitments

On January 26, 2012, the Company and Centrais Elétricas Cachoeira Dourada S.A. - CDSA, belonging to Endesa, decided to ammend the contract for supply of electricity entered into on May 1, 2007, in order to adjust the volume of electricity originally contracted to the current needs of the Company. As a result, the supply of electricity has been extended for another year, up to December 31, 2014, and reflects the following commitments which will be adjusted annually by the General Market Price Index ("IGP-M").

Year of supply	Amount
2012 (3 months)	2,380
2013	10,866
2014	9,497
Total	22,743

The Company's management believes that this agreement is compatible with the electricity requirements for the contracted period.

* * *