

BOMBARDIER INC.

SUPPLEMENTAL INFORMATION FOR THE FISCAL YEARS ENDED DECEMBER 31, 2012, DECEMBER 31, 2011 AND JANUARY 31, 2011 (UNAUDITED)

IFRS and adjusted EPS figures, including the impact from changes in accounting policies and methods. ⁽¹⁾

May 8, 2013

VIA SEDAR

This document is a restated document. The original document was filed on SEDAR on February 21, 2013. Certain figures have been restated, mainly due to a change in methods of measurement of certain financial assets.

(1): See Accounting and reporting development section of the Corporation's management's discussion & analysis (MD&A) report for the three-month period ended March 31, 2013.

BOMBARDIER INC.
SUPPLEMENTAL INFORMATION FOR THE FISCAL YEARS ENDED (UNAUDITED)

IFRS and adjusted EPS figures, after giving effect to changes in accounting policies and methods.⁽¹⁾
(in millions of U.S dollars, except per share amounts)

For the fiscal years ended	December 31 2012					December 31 2011 ⁽²⁾	January 31 2011
	Total	Fourth quarter	Third quarter	Second quarter	First quarter	Total	Total
Revenues							
BA	\$ 8,628	2,597	2,267	2,265	1,499	8,594	8,808
BT	7,786	2,028	1,944	1,832	1,982	9,310	8,689
	\$ 16,414	4,625	4,211	4,097	3,481	17,904	17,497
EBIT							
BA	\$ 390	84	118	99	89	491	546
BT	276	(83)	122	115	122	675	652
	\$ 666	1	240	214	211	1,166	1,198
Special items:							
Restructuring charges ⁽³⁾	\$ (119)	(119)	-	-	-	-	-
Gain on resolution of a litigation in connection with capital tax ⁽⁴⁾	23	-	-	-	23	-	-
Loss related to flooding ⁽³⁾	(19)	(19)	-	-	-	-	-
Foreign exchange hedging loss ⁽³⁾	(25)	(25)	-	-	-	-	-
	\$ (140)	(163)	-	-	23	-	-
EBIT before special items⁽⁵⁾	806	164	240	214	188	1,166	1,198
Net financing expense	(130)	(49)	(15)	(29)	(37)	(310)	(309)
Adjustments to net financing expense related to:							
Accretion on net retirement benefit obligations	139	35	34	34	36	92	112
Gain on repurchase of long-term debt	-	-	-	-	-	-	(22)
Net change in provisions arising from changes in interest rates and net loss (gain) on certain financial instruments	(47)	(6)	(32)	(10)	1	62	18
Interest portion of a gain related to a special item	(17)	-	-	-	(17)	-	-
Adjusted EBT	751	144	227	209	171	1,010	997
Income taxes (recovery)	66	(44)	53	38	19	119	218
Tax impact of special and adjusting items	(14)	(7)	(2)	(3)	(2)	(4)	(7)
Adjusted net income⁽⁵⁾	\$ 671	181	172	168	150	887	772
Attributable to:							
Equity holders of Bombardier Inc	\$ 661	179	169	168	145	887	759
NCI	\$ 10	2	3	-	5	-	13
Adjusted EPS⁽⁵⁾	\$ 0.36	0.10	0.09	0.09	0.08	0.49	0.42
Net Income	\$ 470	(4)	172	147	155	737	671
Diluted EPS	\$ 0.25	(0.01)	0.09	0.08	0.08	0.41	0.36

⁽¹⁾ See Accounting and reporting development section of the Corporation's management's discussion & analysis (MD&A) report for the period ended March 31, 2013.

⁽²⁾ The fiscal year ended December 31, 2011 comprises 11 months of BA's results and 12 months of BT's results.

⁽³⁾ Relates to BT.

⁽⁴⁾ Relates to BA.

⁽⁵⁾ Non-GAAP financial measures. Refer to the Non-GAAP financial measures section of Bombardier's MD&A for the three-month period ended March 31, 2013 for definitions of these metrics.