

WINBOND ELECTRONICS CORP.
UNCONSOLIDATED BALANCE SHEET
As of March 31, 2008 and 2007

(Expressed in Millions of New Taiwan dollars (NTD) and U.S. dollars (USD))

ASSETS	Mar. 31, 2008			Mar. 31, 2007		YoY	
	USD	NTD	%	NTD	%	Move	%
Cash and cash equivalents	359	10,921	13%	9,166	10%	1,755	19%
Financial assets at fair value through profit or loss - current	12	371	-	174	-	197	113%
Notes & Accounts Receivable, Net	124	3,773	5%	5,215	6%	(1,442)	(28%)
Inventories	135	4,099	5%	6,001	7%	(1,902)	(32%)
Deferred income tax assets	8	236	-	361	-	(125)	(35%)
Other Current Assets and other financial assets	26	786	1%	532	0%	254	48%
Total Current Assets	664	20,186	24%	21,449	23%	(1,263)	(6%)
Fund & Investments	345	10,492	13%	10,045	11%	448	4%
Property, Plant and Equipment	2,899	88,116	105%	137,434	148%	(49,318)	(36%)
Less : Accumulated Depreciation	(1,329)	(40,401)	(48%)	(82,701)	(89%)	42,299	51%
Property, Plant and Equipment, Net	1,570	47,715	57%	54,733	59%	(7,019)	(13%)
Intangible Assets	30	906	1%	2,404	3%	(1,497)	(62%)
Other Assets	137	4,165	5%	4,025	4%	140	3%
Total Assets	2,746	83,464	100%	92,656	100%	(9,191)	(10%)
LIABILITY							
Financial liabilities at fair value through profit or loss - current	9	263	-	5	-	259	5640%
Notes & Accounts Payable	243	7,376	9%	6,857	7%	518	8%
Current Portion of Long-term Debt	353	10,728	13%	1,333	2%	9,395	705%
Other Current Liabilities	2	51	-	1,259	1%	(1,208)	(96%)
Total Current Liabilities	607	18,418	22%	9,454	10%	8,964	95%
Financial liabilities at fair value through profit or loss - noncurrent	-	-	-	519	1%	(519)	(100%)
Bonds Payable	-	-	-	3,129	3%	(3,129)	(100%)
Long-term Debt	526	16,000	19%	21,567	23%	(5,567)	(26%)
Total Long-term Liabilities	526	16,000	19%	25,215	27%	(9,215)	(37%)
Accrued pension liabilities	14	418	1%	608	1%	(190)	(31%)
Reserve for product guarantee	1	46	-	50	-	(4)	(8%)
Other Liabilities	10	316	-	254	-	62	24%
Total Other Liabilities	25	780	1%	912	1%	(132)	(14%)
Total Liabilities	1,158	35,198	42%	35,581	38%	(383)	(1%)
STOCKHOLDERS' EQUITY							
Common Stock	1,247	37,907	46%	38,705	42%	(798)	(2%)
Capital Surplus	588	17,864	21%	17,930	19%	(65)	-
Legal&Special Reserve	13	388	-	-	-	388	100%
Unappropriated earnings(accumulated deficit)	(229)	(6,965)	(8%)	2,723	3%	(9,687)	(356%)
Cumulative Translation Adjustments	9	284	-	523	1%	(239)	(46%)
Unrealized gain(loss) on financial assets	(3)	(78)	-	(914)	(1%)	836	91%
Treasury Stock	(37)	(1,134)	(1%)	(1,892)	(2%)	757	40%
Total Stockholders' Equity	1,588	48,266	58%	57,075	62%	(8,808)	(15%)
Total Liabilities & Stockholders' Equity	2,746	83,464	100%	92,656	100%	(9,191)	(10%)

Note: New Taiwan dollars have been translated into U.S. dollars at the rate of NTD 30.4 Per U.S. dollar at the end of March, 2008.

WINBOND ELECTRONICS CORP.
UNCONSOLIDATED INCOME STATEMENT
Three Months Ended March 31, 2008 and 2007

(Expressed in Millions of New Taiwan Dollars (NTD) and U.S.Dollars (USD) Except for Per Share Amounts)

	The First Quarter					Sequential Comparison				
	1Q 2008		% of	1Q 2007	2008 Better / (Worse) than	1Q 2008		% of	4Q 2007	1Q Better / (Worse) than 4Q
	USD	NTD	Sales	NTD		USD	NTD	Sales	NTD	
Net Sales	208	6,569	100%	9,498	(31%)	208	6,569	100%	6,820	(4%)
Cost of Sales	236	7,430	113%	7,288	(2%)	236	7,430	113%	7,864	6%
Gross Profit(Loss) before Intercompany Profit	(28)	(861)	(13%)	2,210	(139%)	(28)	(861)	(13%)	(1,044)	18%
Unrealized Intercompany Profit	-	9	-	(21)	141%	-	9	-	18	(52%)
Gross Profit	(28)	(852)	(13%)	2,189	(139%)	(28)	(852)	(13%)	(1,026)	17%
Operating Expenses										
Selling and Marketing Expenses	5	163	2%	36	(351%)	5	163	2%	180	10%
General and Administrative Expenses	6	198	2%	288	31%	6	198	2%	316	37%
Research and Development Expenses	26	808	12%	888	9%	26	808	12%	1,371	41%
Total Operating Expenses	37	1,169	16%	1,212	4%	37	1,169	16%	1,867	37%
Income(Loss) from Operations	(65)	(2,021)	(29%)	977	(307%)	(65)	(2,021)	(29%)	(2,893)	30%
Non-operating Income (Expenses), Net	27	853	13%	(235)	463%	27	853	13%	(907)	194%
Investment loss, Net	(19)	(591)	(9%)	(384)	(54%)	(19)	(591)	(9%)	(341)	(73%)
Income (Loss) before Income Tax	(56)	(1,759)	(27%)	358	(591%)	(56)	(1,759)	(27%)	(4,141)	58%
Income tax expense	-	-	-	-	-	-	-	-	-	-
Net Income (loss)	(56)	(1,759)	(27%)	358	(591%)	(56)	(1,759)	(27%)	(4,141)	58%
Basic Earning (loss) per share (USD or NTD)	(0.0152)	(0.48)		0.10		(0.0152)	(0.48)		(1.12)	

Note: New Taiwan dollars have been translated into U.S. dollars at the rate of NTD 31.52 per U.S. dollar at the end of March, 2008.

WINBOND ELECTRONICS CORPORATION
STATEMENT OF CASH FLOWS
Three Months Ended March 31, 2008 and 2007
(Expressed in Millions of New Taiwan dollars (NTD) and U.S. dollars (USD))

	Three Months ended March 31, 2008		Three Months ended March 31, 2007
	USD	NTD	NTD
Net cash provided by operating activities	15	442	4,841
Net cash used in investing activities	(140)	(4,265)	(3,076)
Net cash provided by (used in) financing activities	(12)	(352)	22
Net(decrease) increase in cash and cash equivalents	(137)	(4,175)	1,787
Cash and cash equivalents, beginning of the period	497	15,096	7,379
Cash and cash equivalents, end of the period	359	10,921	9,166

Note: New Taiwan dollars have been translated into U.S. dollars at the rate of NTD 30.4 per U.S. dollar at the end of March, 2