

WINBOND ELECTRONICS CORP.
UNCONSOLIDATED BALANCE SHEET
As of June 30, 2008 and 2007

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

ASSETS	Jun. 30, 2008			June. 30, 2007		YoY	
	USD	NTD	%	NTD	%	Move	%
Cash and cash equivalents	222	6,733	8%	10,297	11%	(3,564)	-35%
Financial assets at fair value through profit or loss - current	1	37	-	378	-	(341)	-90%
Available-for-sale financial assets, current	113	3,429	4%	200	-	3,229	1614%
Notes & Accounts Receivable, Net	136	4,112	5%	3,271	4%	841	26%
Inventories	147	4,460	6%	6,059	7%	(1,600)	-26%
Other current assets and other financial assets	40	1,199	2%	908	1%	292	32%
Total Current Assets	659	19,970	25%	21,113	23%	(1,143)	-5%
Fund & Investments	191	5,798	7%	11,719	13%	(5,921)	-51%
Property, Plant and Equipment	3,027	91,852	114%	138,383	151%	(46,532)	-34%
Less : Accumulated Depreciation	(1,376)	(41,745)	-52%	(85,294)	-93%	43,550	51%
Property, Plant and Equipment, Net	1,651	50,107	62%	53,089	58%	(2,982)	-6%
Intangible Assets	28	835	1%	2,191	2%	(1,355)	-62%
Other Assets	137	4,146	5%	3,984	4%	161	4%
Total Assets	2,665	80,856	100%	92,096	100%	(11,240)	-12%
LIABILITY							
Short-term Bank Borrowings	13	406	1%	-	-	406	100%
Financial liabilities at fair value through profit or loss - current	-	-	-	571	1%	(571)	-100%
Notes & Accounts Payable	261	7,931	10%	7,752	9%	179	2%
Current Portion of Long-term Debt	253	7,667	9%	8,308	9%	(641)	-8%
Other Current Liabilities	2	48	-	1,245	1%	(1,197)	-96%
Total Current Liabilities	529	16,052	20%	17,876	20%	(1,824)	-10%
Long-term Debt	615	18,667	23%	17,750	19%	917	5%
Total Long-term Liabilities	615	18,667	23%	17,750	19%	917	5%
Accrued pension liabilities	10	312	1%	625	1%	(313)	-50%
Reserve for product guarantee	1	46	-	49	-	(4)	-8%
Other Liabilities	6	191	-	240	-	(49)	-20%
Total Other Liabilities	17	549	1%	914	1%	(366)	-40%
Total Liabilities	1,161	35,268	44%	36,540	40%	(1,273)	-3%
STOCKHOLDERS' EQUITY							
Common Stock	1,236	37,507	46%	38,705	42%	(1,198)	-3%
Capital Surplus	429	13,011	16%	17,935	19%	(4,924)	-27%
Legal&Special Reserve	-	-	-	388	-	(388)	-100%
Unappropriated earnings(accumulated deficit)	(100)	(3,036)	-4%	(410)	-	(2,626)	-640%
Cumulative Translation Adjustments	9	274	-	496	1%	(222)	-45%
Unrealized gain(loss) on financial assets	(47)	(1,438)	-2%	328	-	(1,765)	-539%
Treasury Stock	(24)	(730)	-	(1,886)	-2%	1,156	-61%
Total Stockholders' Equity	1,503	45,588	56%	55,556	60%	(9,967)	-18%
Total Liabilities & Stockholders' Equity	2,665	80,856	100%	92,096	100%	(11,240)	-12%

Note: New Taiwan dollars have been translated into U.S. dollars at the rate of NTD 30.34 Per U.S. dollar at the end of June, 2008.

WINBOND ELECTRONICS CORP.
UNCONSOLIDATED INCOME STATEMENT
Six Months Ended June 30, 2008 and 2007

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

	The Second Quarter					Sequential Comparison				
	2Q 2008		% of	2Q 2007	2008 Better / (Worse) than	2Q 2008		% of	1Q 2008	2Q Better / (Worse) than 1Q
	USD	NTD	Sales	NTD		USD	NTD	Sales	NTD	
Net Sales	207	6,416	100%	7,267	-12%	207	6,416	100%	6,569	-2%
Cost of Sales	202	6,245	97%	7,056	11%	202	6,245	97%	7,430	16%
Gross Profit (loss) before Intercompany Profit	5	171	3%	211	-19%	5	171	3%	(861)	120%
Unrealized Intercompany Profit	-	4	-	10	-56%	-	4	-	9	-49%
Gross Profit (loss)	5	175	3%	221	-21%	5	175	3%	(852)	121%
Operating Expenses										
Selling and Marketing Expenses	6	173	3%	245	29%	6	173	3%	163	-6%
General and Administrative Expenses	7	213	3%	252	16%	7	213	3%	198	-7%
Research and Development Expenses	22	680	11%	798	15%	22	680	11%	808	16%
Total Operating Expenses	35	1,066	17%	1,295	18%	35	1,066	17%	1,169	9%
Loss from Operations	(30)	(891)	-14%	(1,074)	17%	(30)	(891)	-14%	(2,021)	56%
Non-operating Income (Expenses), Net	(2)	(64)	-1%	18	-463%	(2)	(64)	-1%	853	-108%
Investment loss, Net	(10)	(323)	-5%	(318)	-1%	(10)	(323)	-5%	(591)	45%
Loss before Income Tax	(41)	(1,278)	-20%	(1,374)	7%	(41)	(1,278)	-20%	(1,759)	27%
Income tax expense	-	-	-	-	-	-	-	-	-	-
Net loss	(41)	(1,278)	-20%	(1,374)	7%	(41)	(1,278)	-20%	(1,759)	27%
Basic loss per share (USD or NTD)	(0.0110)	(0.34)		(0.37)		(0.0110)	(0.34)		(0.48)	

Note: New Taiwan dollars have been translated into U.S. dollars at the rate of NTD 30.98 per U.S. dollar at the end of June, 2008.

WINBOND ELECTRONICS CORPORATION
STATEMENT OF CASH FLOWS
Six Months Ended June 30, 2008 and 2007
(Expressed in Millions of New Taiwan dollars (NTD) and U.S. dollars (USD))

	Six Months ended June 30, 2008		Six Months ended June 30, 2007
	USD	NTD	NTD
Net cash provided by operating activities	59	1,805	8,447
Net cash used in investing activities	(303)	(9,203)	(5,556)
Net cash provided by (used in) financing activities	(32)	(965)	27
Net(decrease) increase in cash and cash equivalents	(276)	(8,363)	2,918
Cash and cash equivalents, beginning of the period	498	15,096	7,379
Cash and cash equivalents, end of the period	222	6,733	10,297

Note: New Taiwan dollars have been translated into U.S. dollars at the rate of NTD 30.34 per U.S. dollar at the end of June, 2008.