

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

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

| ASSETS   | Sep. 30, 2008 |               |             | Sep. 30, 2007 |             | YoY             |              |
|--|---------------|---------------|-------------|---------------|-------------|-----------------|--------------|
|  | USD           | NTD           | %           | NTD           | %           | Move            | %            |
| Cash and cash equivalents  | 207           | 6,674         | 8%          | 8,749         | 10%         | (2,075)         | (24%)        |
| Financial assets at fair value through profit or loss - current      | -             | 11            | -           | 400           | 1%          | (389)           | (97%)        |
| Available-for-sale financial assets, current                         | 73            | 2,332         | 3%          | 195           | -           | 2,137           | 1097%        |
| Notes & Accounts Receivable, Net                                     | 116           | 3,745         | 5%          | 4,679         | 5%          | (934)           | (20%)        |
| Inventories  | 123           | 3,957         | 5%          | 6,139         | 7%          | (2,182)         | (36%)        |
| Other current assets and other financial assets                      | 32            | 1,042         | 1%          | 1,183         | 1%          | (141)           | (12%)        |
| Total Current Assets   | 551           | 17,761        | 22%         | 21,345        | 24%         | (3,584)         | (17%)        |
| Fund & Investments   | 237           | 7,611         | 9%          | 11,260        | 13%         | (3,649)         | (32%)        |
| Property, Plant and Equipment  | 2,401         | 77,233        | 97%         | 138,874       | 154%        | (61,641)        | (44%)        |
| Less : Accumulated Depreciation                                      | (847)         | (27,237)      | (34%)       | (87,458)      | (97%)       | 60,221          | 69%          |
| Property, Plant and Equipment, Net                                   | 1,554         | 49,996        | 63%         | 51,416        | 57%         | (1,420)         | (3%)         |
| Intangible Assets  | 20            | 651           | 1%          | 1,978         | 2%          | (1,327)         | (67%)        |
| Other Assets   | 123           | 3,947         | 5%          | 4,074         | 4%          | (127)           | (3%)         |
| <b>Total Assets</b>  | <b>2,485</b>  | <b>79,966</b> | <b>100%</b> | <b>90,073</b> | <b>100%</b> | <b>(10,107)</b> | <b>(11%)</b> |
| <b>LIABILITY</b>   |               |               |             |               |             |                 |              |
| Short-term Bank Borrowings   | 43            | 1,398         | 2%          | -             | -           | 1,398           | 100%         |
| Financial liabilities at fair value through profit or loss - current | -             | -             | -           | 501           | 1%          | (501)           | (100%)       |
| Notes & Accounts Payable   | 211           | 6,797         | 8%          | 6,530         | 7%          | 267             | 4%           |
| Current Portion of Long-term Debt                                    | 238           | 7,667         | 10%         | 8,335         | 9%          | (668)           | (8%)         |
| Other Current Liabilities  | 4             | 136           | -           | 1,258         | 1%          | (1,122)         | (89%)        |
| Total Current Liabilities  | 496           | 15,998        | 20%         | 16,624        | 18%         | (626)           | (4%)         |
| Long-term Debt   | 642           | 20,667        | 26%         | 17,750        | 20%         | 2,917           | 16%          |
| Total Long-term Liabilities  | 642           | 20,667        | 26%         | 17,750        | 20%         | 2,917           | 16%          |
| Accrued pension liabilities  | 5             | 163           | -           | 643           | 1%          | (480)           | (75%)        |
| Reserve for product guarantee  | 2             | 48            | -           | 49            | -           | (1)             | (2%)         |
| Other Liabilities  | 5             | 153           | -           | 224           | -           | (71)            | (32%)        |
| Total Other Liabilities  | 12            | 364           | -           | 916           | 1%          | (552)           | (60%)        |
| Total Liabilities  | 1,150         | 37,029        | 46%         | 35,290        | 39%         | 1,739           | 5%           |
| <b>STOCKHOLDERS' EQUITY</b>  |               |               |             |               |             |                 |              |
| Common Stock   | 1,159         | 37,274        | 47%         | 38,705        | 43%         | (1,431)         | (4%)         |
| Capital Surplus  | 404           | 13,008        | 16%         | 17,938        | 20%         | (4,930)         | (27%)        |
| Legal&Special Reserve  | -             | -             | -           | 388           | -           | (388)           | (100%)       |
| Unappropriated earnings(accumulated deficit)                         | (122)         | (3,927)       | (5%)        | (1,065)       | (1%)        | (2,863)         | (269%)       |
| Cumulative Translation Adjustments                                   | 14            | 455           | 1%          | 482           | 1%          | (27)            | (6%)         |
| Unrealized gain(loss) on financial assets                            | (104)         | (3,356)       | (4%)        | ( )           | -           | (3,355)         | 875979%      |
| Treasury Stock   | (16)          | (517)         | (1%)        | (1,665)       | (2%)        | 1,148           | (69%)        |
| Total Stockholders' Equity   | 1,335         | 42,937        | 54%         | 54,783        | 61%         | (11,846)        | (22%)        |
| <b>Total Liabilities &amp; Stockholders' Equity</b>                  | <b>2,485</b>  | <b>79,966</b> | <b>100%</b> | <b>90,073</b> | <b>100%</b> | <b>(10,107)</b> | <b>(11%)</b> |

Note: New Taiwan dollars have been translated into U.S. dollars at the rate of NTD 32.17 Per U.S. dollar at the end of September, 2008.

WINBOND ELECTRONICS CORP.  
UNCONSOLIDATED INCOME STATEMENT  
Nine Months Ended September 30, 2008 and 2007

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

|   | The Third Quarter |         |       |         |                               | Sequential Comparison |         |       |         |                                |
|---|-------------------|---------|-------|---------|-------------------------------|-----------------------|---------|-------|---------|--------------------------------|
|   | 3Q 2008           |         | % of  | 3Q 2007 | 2008 Better /<br>(Worse) than | 3Q 2008               |         | % of  | 2Q 2008 | 3Q Better /<br>(Worse) than 2Q |
|   | USD               | NTD     | Sales | NTD     |                               | USD                   | NTD     | Sales | NTD     |                                |
| Net Sales                                     | 163               | 5,066   | 100%  | 8,520   | (41%)                         | 163                   | 5,066   | 100%  | 6,416   | (21%)                          |
| Cost of Sales                                 | 181               | 5,624   | 111%  | 7,908   | 29%                           | 181                   | 5,624   | 111%  | 6,245   | 10%                            |
| Gross Profit(Loss) before Intercompany Profit | (18)              | (558)   | (11%) | 612     | (191%)                        | (18)                  | (558)   | (11%) | 171     | (427%)                         |
| Unrealized Intercompany Profit (loss)         | -                 | (5)     | -     | (7)     | 29%                           | -                     | (5)     | -     | 4       | (213%)                         |
| Gross Profit                                  | (18)              | (563)   | (11%) | 605     | (193%)                        | (18)                  | (563)   | (11%) | 175     | (422%)                         |
| Operating Expenses                            |                   |         |       |         |                               |                       |         |       |         |                                |
| Selling and Marketing Expenses                | 3                 | 88      | 2%    | 163     | 46%                           | 3                     | 88      | 2%    | 173     | 49%                            |
| General and Administrative Expenses           | 5                 | 145     | 3%    | 318     | 54%                           | 5                     | 145     | 3%    | 213     | 32%                            |
| Research and Development Expenses             | 13                | 403     | 8%    | 837     | 52%                           | 13                    | 403     | 8%    | 680     | 41%                            |
| Total Operating Expenses                      | 21                | 636     | 13%   | 1,318   | 52%                           | 21                    | 636     | 13%   | 1,066   | 40%                            |
| Income(Loss) from Operations                  | (39)              | (1,199) | (24%) | (713)   | (68%)                         | (39)                  | (1,199) | (24%) | (891)   | (35%)                          |
| Non-operating Income (Expenses), Net          | (5)               | (143)   | (3%)  | 126     | (213%)                        | (5)                   | (143)   | (3%)  | (426)   | 66%                            |
| Investment gain (loss), Net                   | 15                | 451     | 9%    | (68)    | 758%                          | 15                    | 451     | 9%    | 39      | 1054%                          |
| Income (Loss) before Income Tax               | (29)              | (891)   | (18%) | (655)   | (36%)                         | (29)                  | (891)   | (18%) | (1,278) | 30%                            |
| Income tax expense                            | -                 | -       | -     | -       | -                             | -                     | -       | -     | -       | -                              |
| Net Income (loss)                             | (29)              | (891)   | (18%) | (655)   | (36%)                         | (29)                  | (891)   | (18%) | (1,278) | 30%                            |
| Basic Earning (loss) per share ( USD or NTD)  | (0.0081)          | (0.25)  |       | (0.18)  |                               | (0.0081)              | (0.25)  |       | (0.34)  |                                |

Note: New Taiwan dollars have been translated into U.S. dollars at the rate of NTD 31.05 per U.S. dollar at the end of September, 2008.

WINBOND ELECTRONICS CORPORATION  
STATEMENT OF CASH FLOWS

Nine Months Ended September 30, 2008 and 2007

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

|  | Nine Months ended<br>September, 30, 2008 |                 | Nine Months ended<br>September 30, 2007 |
|--|--|-----------------|---|
|  | USD                                      | NTD             | NTD                                     |
| <b>Net cash provided by operating activities</b>           | <b>70</b>                                | <b>2,247</b>    | <b>9,291</b>                            |
| <b>Net cash used in investing activities</b>               | <b>(394)</b>                             | <b>(12,676)</b> | <b>(6,799)</b>                          |
| <b>Net cash provided by (used in) financing activities</b> | <b>62</b>                                | <b>2,007</b>    | <b>(1,122)</b>                          |
| <b>Net(decrease) increase in cash and cash equivalents</b> | <b>(262)</b>                             | <b>(8,422)</b>  | <b>1,370</b>                            |
| <b>Cash and cash equivalents, beginning of the period</b>  | <b>469</b>                               | <b>15,096</b>   | <b>7,379</b>                            |
| <b>Cash and cash equivalents, end of the period</b>        | <b>207</b>                               | <b>6,674</b>    | <b>8,749</b>                            |

Note: New Taiwan dollars have been translated into U.S. dollars at the rate of NTD 32.17 per U.S. dollar at the end of September, 2008.