

Declaration of Compliance 2006 by Management Board and Supervisory Board of Qimonda AG in accordance with §161 Stock Corporation Act

The Management Board and Supervisory Board declare that the recommendations of the “German Corporate Governance Codex Government Committee” (version dated 12 June 2006) notified by the Federal Ministry of Justice in the official section of the electronic Federal Gazette will be complied with. The Management Board and Supervisory Board further declare that the named recommendations have been complied with since the admission to stock exchange dealing on the NYSE on 9 August 2006. The following exceptions apply here:

--- The structure of the Management Board remuneration system was discussed and decided by the Presidential Committee of the Supervisory Board (Clause 4.2.2).

--- Until the adoption of the Qimonda AG Stock Option Plan 2006 and the granting of corresponding options to the Board members in November 2006 the remuneration of the Management Board members did not include any components with long-term incentive effect and risks (Clause 4.2.3).

--- No age limit has been stipulated for Management Board members (Clause 5.1.2).

--- No age limit has been stipulated for Supervisory Board members (Clause 5.4.1).

--- The application for appointment of the employees’ representatives on the Supervisory Board by a court was not limited to the date of the next general meeting of shareholders (Clause 5.4.3).

--- Ordinary membership of committees of the Supervisory Board was not taken into account in the remuneration of the Supervisory Board (Clause 5.4.7).

--- The members of the Supervisory Board did not receive any performance-related remuneration in the 2005/2006 financial year (Clause 5.4.7).

Qimonda AG will in future comply with all recommendations of the German Corporate Governance Codex Government Committee with the following exceptions:

--- The structure of the Management Board remuneration system will be discussed and decided by the Presidential Committee of the Supervisory Board (Clause 4.2.2).

--- No age limit has been stipulated for Management Board members (Clause 5.1.2).

--- No age limit has been stipulated for Supervisory Board members (Clause 5.4.1).

--- Ordinary membership of Supervisory Board committees will not be taken into account in the remuneration paid to the Supervisory Board member (Clause 5.4.7).

Munich,

For the Management Board

For the Supervisory Board