

WABCO HOLDINGS INC.
Reconciliation of GAAP Reported Financial Measures to Performance Financial Measures
(Unaudited)

	Quarter Ended Mar 31,				
	2008	% of Sales/ Adj Sales	2007	% of Sales/ Adj Sales	% Chg vs. 2007
(Amounts in millions, except per share data)					
Sales					
Reported	\$ 705,4		\$ 558,8		26,2%
Foreign exchange translation effects	(79,8)		-		
Adjusted Sales	\$ 625,6		\$ 558,8		12,0%
Operating Income Reported	\$ 83,7	11,9%	\$ 62,7	11,2%	33,5%
Streamlining costs	1,2		0,9		
Separation costs	6,6		-		
Performance Operating Income	\$ 91,5	13,0%	63,6	11,4%	43,9%
Foreign exchange translational effects	(10,5)		-		
Adjusted Operating Income	\$ 81,0	12,9%	\$ 63,6	11,4%	27,4%
Net Income					
Reported	\$ 61,3		\$ 40,1		52,9%
Streamlining costs, net of tax	1,1		0,6		
Tax items	2,0		5,7		
Separation costs, net of tax and separation related taxes	5,9		-		
Performance Net Income	\$ 70,3		\$ 46,4		51,5%
Performance Net Income per Diluted Common Share	\$ 1,04		\$ 0,67		55,2%
Common shares outstanding - diluted	67,5				
Pro-forma common shares outstanding - diluted			69,7		

Note: The presentation of the performance measures above are not in conformity with generally accepted accounting principles (GAAP). These measures may not be comparable to similar measures of other companies as not all companies calculate these measures in the same manner.