



**Supplementary Materials for  
Financial Statements For the third  
quarter Ended December 31, 2007**

January 25, 2008

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IR Section

URL <http://ir.yakult.co.jp/>

# Consolidated

## 1. Breakdown of Statements of Income

(Millions of yen)(%)

	The third quarter Ended December 31, 2006 (April 1, 2006 ~ December 31, 2006)		The third quarter Ended December 31, 2007 (April 1, 2007 ~ December 31, 2007)	
	Results	Year on year(%)	Results	Year on year(%)
Net sales	206,857	103.0	221,562	107.1
Operating income	19,274	121.4	18,694	97.0
Ordinary income	28,056	118.0	26,939	96.0
Net income	13,173	106.3	15,250	115.8

About a numeric display of this material

1. Unit of money : Less than one million yen is rounded down.
2. Quantity results: Less than 1000 is rounded off.
3. Year on year percentage: The second place is rounded off after the decimal point.

## 2. Segment Information

### (1) Information about Business Segments

#### ①The third quarter Ended December 31, 2006 (April 1, 2006 ~ December 31, 2006)

(Millions of yen)(%)

	Food and beverages	Pharmaceuticals	Others	Total	※ Eliminations/ corporate	Consolidated
Net sales	175,328	19,994	11,534	206,857	---	206,857
percentage of net sales (%)	84.7	9.7	5.6	100.0	---	100.0
Year on year (%)	101.4	118.4	104.1	103.0	---	103.0
Operating expenses	155,718	12,404	10,862	178,985	8,597	187,582
Year on year (%)	101.2	99.1	109.3	101.5	99.8	101.4
Operating income (loss)	19,609	7,590	671	27,872	(8,597)	19,274
Year on year (%)	103.4	173.4	58.9	113.8	99.8	121.4
Operating income margin (%)	11.2	38.0	5.8	13.5	---	9.3

#### ②The third quarter Ended December 31, 2007 (April 1, 2007 ~ December 31, 2007)

(Millions of yen)(%)

	Food and beverages	Pharmaceuticals	Others	Total	※ Eliminations/ corporate	Consolidated
Net sales	185,055	24,936	11,570	221,562	---	221,562
percentage of net sales (%)	83.5	11.3	5.2	100.0	---	100.0
Year on year (%)	105.5	124.7	100.3	107.1	---	107.1
Operating expenses	167,514	15,550	10,612	193,677	9,190	202,868
Year on year (%)	107.6	125.4	97.7	108.2	106.9	108.1
Operating income (loss)	17,541	9,385	957	27,884	(9,190)	18,694
Year on year (%)	89.5	123.6	142.5	100.0	106.9	97.0
Operating income margin (%)	9.5	37.6	8.3	12.6	---	8.4

※Eliminations/ corporate・・・Mainly administrative expenses in parent company

## (2) Information about Geographical Segments

### ①The third quarter Ended December 31, 2006 (April 1, 2006 ~ December 31, 2006)

(Millions of yer)(%)

	Japan	Overseas Total	The Americas	Asia and Oceania	Europe	※ Eliminations/ corporate	Consolidated
Net sales	164,028	45,842	25,404	10,828	9,609	(3013)	206,857
percentage of net sales (%)	79.3	22.2	12.3	5.2	4.7	(1.5)	100.0
Year on year (%)	100.2	113.2	114.6	115.0	107.8	90.3	103.0
Operating expenses	148,163	33,834	16,994	9,146	7,694	5,584	187,582
Year on year (%)	98.9	113.2	106.8	125.4	115.0	105.9	101.4
Operating income (loss)	15,864	12,007	8,410	1,681	1,915	(8,597)	19,274
Year on year (%)	114.1	113.4	134.7	79.2	86.2	99.8	121.4
Operating income margin (%)	9.7	26.2	33.1	15.5	19.9	---	9.3

### ②The third quarter Ended December 31, 2007 (April 1, 2007 ~ December 31, 2007)

(Millions of yer)(%)

	Japan	Overseas Total	The Americas	Asia and Oceania	Europe	※ Eliminations/ corporate	Consolidated
Net sales	172,020	56,501	31,393	13,597	11,510	(6,959)	221,562
percentage of net sales (%)	77.6	25.5	14.2	6.1	5.2	(3.1)	100.0
Year on year (%)	104.9	123.3	123.6	125.6	119.8	231.0	107.1
Operating expenses	157,763	42,874	21,560	10,906	10,407	2,230	202,868
Year on year (%)	106.5	126.7	126.9	119.2	135.3	39.9	108.1
Operating income (loss)	14,257	13,627	9,832	2,691	1,103	(9,190)	18,694
Year on year (%)	89.9	113.5	116.9	160.0	57.6	106.9	97.0
Operating income margin (%)	8.3	24.1	31.3	19.8	9.6	---	8.4

※Eliminations/ corporate • • Elimination of inter-segment sales and mainly administrative expenses in parent company

### 3. Overseas companies Dairy Products sales( Bottles sold per day )

(Millions of yen)(%)

	Consolidation Classification	The third quarter Ended December 31, 2007 (January 1, 2007 ~ September 30, 2007)		Preliminary figure (January 1, 2007 ~ December 31, 2007)	
		Sales quantity (Thousands of bottles/day)	Year on year (%)	Sales quantity (Thousands of bottles/day)	Year on year (%)
Taiwan	Equity method	1,101	75.9	991	71.3
Hong Kong	Consolidated	494	113.3	505	116.0
Thailand	---	1,894	101.4	1,902	101.1
Korea	Equity method	4,762	94.6	4,736	96.9
Philippines	Equity method	1,016	107.2	1,003	105.7
Singapore	Consolidated	157	113.1	158	112.5
Indonesia	Consolidated	1,006	97.0	1,006	95.6
Australia	Consolidated	163	102.7	166	104.9
Malaysia	Consolidated	99	144.5	110	144.5
Vietnam ※1	Consolidated	0	---	1	---
Guangzhou	Consolidated	428	144.7	439	150.4
Shanghai ※2	Consolidated	144	137.0	146	133.6
Beijing	Consolidated	46	660.6	49	421.6
Shanghai Marketing ※3	Consolidated	21	---	29	---
China total		640	156.8	663	160.6
<b>Asia and Oceania total</b>		<b>11,333</b>	<b>98.1</b>	<b>11,241</b>	<b>98.7</b>
Brazil	Consolidated	1,238	105.0	1,255	105.9
Mexico	Consolidated	2,960	114.4	2,968	113.2
Argentina	Consolidated	41	107.9	41	104.8
USA	Consolidated	38	115.3	44	128.2
<b>The Americas total</b>		<b>4,277</b>	<b>111.5</b>	<b>4,308</b>	<b>111.0</b>
Netherlands	Consolidated	325	119.8	323	117.7
Belgium	Consolidated	94	114.3	96	114.3
United Kingdom	Consolidated	243	99.3	242	97.1
Germany	Consolidated	149	88.9	152	93.3
Austria	Consolidated	21	209.1	21	159.8
Italy ※4	Consolidated	12	---	13	---
<b>Europe total</b>		<b>844</b>	<b>108.7</b>	<b>847</b>	<b>108.1</b>
<b>Total</b>		<b>16,455</b>	<b>101.8</b>	<b>16,397</b>	<b>102.2</b>

<An accounting period: From January to December>

※1: Yakult Vietnam began to sell the imported "Yakult" from Yakult Indonesia on Sep 2007.

※2: Sales Area of Shanghai: Shanghai city, Nanjing city

※3: Sales area of Shanghai Marketing: Tianjin city(Apr 2007), Suzhou city(Jun 2007), Wuxi city(Jun 2007), Hangzhou city(Sep 2007)

※4: Yakult Italy began to operate on Feb 2007.

# Non-Consolidated

## 1. Sales by Product Category

(Millions of yer)(%)

	The third quarter Ended December 31, 2006 (April 1, 2006 ~ December 31, 2006)		The third quarter Ended December 31, 2007 (April 1, 2007 ~ December 31, 2007)	
	Results	Year on year(%)	Results	Year on year(%)
Dairy products	57,397	97.1	56,748	98.9
Juices and other beverages	35,047	101.7	32,358	92.3
Subtotal	92,444	98.8	89,106	96.4
Cosmetics	5,293	101.2	5,270	99.6
Pharmaceuticals	19,994	118.4	24,936	124.7
Others	6,885	89.7	10,743	156.0
<b>Total</b>	<b>124,618</b>	<b>101.0</b>	<b>130,056</b>	<b>104.4</b>

## 2. Dairy Products sales (Bottles sold per day)

(Thousands of bottles/day)(%)

	The third quarter Ended December 31, 2006 (April 1, 2006 ~ December 31, 2006)		The third quarter Ended December 31, 2007 (April 1, 2007 ~ December 31, 2007)	
	Result of shipment	Year on year(%)	Result of shipment	Year on year(%)
<i>Yakult</i>	3,031	96.7	3,249	107.2
<i>Yakult LT</i>	100	77.5	76	76.7
<i>Yakult 200</i>	45	46.7	---	---
<i>Yakult 80Ace</i>	415	81.6	318	76.6
<i>Yakult 80AceLT</i>	141	91.6	137	97.3
<i>Yakult 300V</i>	163	75.0	139	85.1
<i>Yakult 300VLT</i>	31	---	69	221.1
<i>Yakult 400</i>	1,908	104.4	2,230	116.9
<b>Total for Yakult products</b>	<b>5,834</b>	<b>96.1</b>	<b>6,218</b>	<b>106.6</b>
<i>Bifia</i> ※1	---	---	55	---
<i>Pretio</i>	290	85.2	296	102.0
<i>Joie</i>	739	93.9	698	94.5
<i>Bifiene products</i> ※2	646	256.4	476	73.8
<i>Sofuhl products</i> ※3	602	103.7	555	92.2
<i>Purela products</i>	220	86.2	198	90.0
Fresh milk yogurt products ※4	---	---	23	---
<b>Total for fermented milk</b>	<b>2,206</b>	<b>97.5</b>	<b>1,950</b>	<b>88.4</b>
<b>Total</b>	<b>8,329</b>	<b>96.1</b>	<b>8,529</b>	<b>102.4</b>

※1 Bifia(sale on March 20, 2007)

※2 Bifiene V(sale discontinuance on March 19, 2007)

※3 SofuhlLCS100 of the sale on March 24, 2006 is included.

※4 Yakult full of fresh milk yogurt:80g(new sale on June 4, 2007), 350g(new sale on October 1, 2007)

### 3. Juices and Other Beverages sales ( Total Bottles sold)

(Thousands of bottles/day)(%)

		The third quarter Ended December 31, 2006 (April 1, 2006 ~ December 31, 2006)		The third quarter Ended December 31, 2007 (April 1, 2007 ~ December 31, 2007)	
		Result of shipment	Year on year(%)	Result of shipment	Year on year(%)
Juices and Other Beverages	<i>Bansoreicha</i>	44,828	97.6	41,165	91.8
	<i>Toughman</i>	52,481	92.7	51,503	98.1
	<i>Kurozu Drink</i>	62,409	97.0	48,814	78.2
	Soy milk drinks	38,545	78.4	30,084	78.0
	<i>Lemorea</i>	21,414	67.8	19,987	93.3
	<i>Thorpedo</i>	34,637	---	21,631	62.5
	<i>Juices</i>	56,928	87.1	55,203	97.0
	<i>Kininaruyasai</i>	63,636	114.4	61,964	97.4
	<i>Coffee Time</i>	52,948	114.9	44,898	84.8
	<i>FIRE</i>	58,843	91.2	59,807	101.6
	Coffee products total	111,792	101.1	104,706	93.7
	<i>Gogono-kocha</i>	25,154	106.2	26,093	103.7

### 4. Pharmaceuticals sales

(Millions of yen)(%)

		The third quarter Ended December 31, 2006 (April 1, 2006 ~ December 31, 2006)		The third quarter Ended December 31, 2007 (April 1, 2007 ~ December 31, 2007)	
		Results	Year on year(%)	Results	Year on year(%)
	<i>Campto</i> (Japan)	3,726	142.4	3,726	100.0
	<i>Campto</i> (Overseas)	2,945	42.1	4,002	135.9
	North America	---	---	722	---
	Europe	2,625	38.0	2,992	114.0
	Other	320	333.3	288	90.0
	<i>Campto</i> total	6,672	69.4	7,729	115.8
	<i>Elplat</i>	12,342	200.1	15,867	128.6
	Other pharmaceuticals	980	88.7	1,339	136.7
	<b>Total</b>	<b>19,994</b>	<b>118.4</b>	<b>24,936</b>	<b>124.7</b>

## **CAUTIONARY STATEMENT**

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