



Q.P. Corporation

1-4-13, Shibuya, Shibuya-ku, Tokyo, Japan Tel: (03)3486-3331

Q. P. CORPORATION

Supplementary Data for The Brief Note of The Account for The Third Quarter of The Fiscal Year Ending November 30, 2008

(Notes)

Figures less than units indicated are rounded off.

The estimate information in this data is reported based on available information and uncertain factors which may have an effect on the future operating results.

As a result, the estimate of operating results may differ significantly from the actual operating results due to uncertain various factors.



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1. Summary of Sales (Consolidation)

(Billions of yen)

Net sales	Segment	1st Quarter	2nd Quarter	Half-Year	3rd Quarter	4th Quarter	Year
FY2006	Condiments and Processed Foods	38.5	47.1	85.6	42.0	44.6	172.2
	Health Function Products	3.6	4.7	8.3	4.1	5.0	17.4
	Egg Products	21.1	19.9	41.0	20.8	20.7	82.5
	Salads and Prepared Foods	23.4	22.7	46.1	23.6	24.8	94.5
	Distribution	21.9	22.3	44.2	22.4	22.9	89.5
	Total	108.5	116.6	225.1	113.1	117.9	456.1
FY2007 (A)	Condiments and Processed Foods	39.9	48.9	88.8	45.0	43.5	177.3
	Health Function Products	3.8	4.7	8.5	4.2	4.8	17.5
	Egg Products	20.7	21.8	42.5	20.6	21.7	84.8
	Salads and Prepared Foods	23.2	24.5	47.7	25.0	23.5	96.2
	Distribution	21.8	23.2	45.0	23.8	23.4	92.2
	Total	109.5	123.0	232.5	118.6	116.9	468.0
FY2008 (B)	Condiments and Processed Foods	41.1	48.4	89.5	45.0	-	-
	Health Function Products	3.8	4.7	8.5	4.7	-	-
	Egg Products	20.8	22.6	43.4	21.8	-	-
	Salads and Prepared Foods	23.0	23.6	46.6	24.5	-	-
	Distribution	22.4	24.6	47.0	24.7	-	-
	Total	111.2	123.9	235.1	120.7	-	478.0
Increase (Decrease) (B)-(A)	Condiments and Processed Foods	1.2	(0.5)	0.7	0.1	-	-
	Health Function Products	0	0	0.1	0.5	-	-
	Egg Products	0.1	0.8	0.9	1.2	-	-
	Salads and Prepared Foods	(0.1)	(0.9)	(1.1)	(0.5)	-	-
	Distribution	0.6	1.4	1.9	1.0	-	-
	Total	1.7	0.9	2.6	2.1	-	10.0

(Notes)

- 1."2nd Quarter" is difference between "Half-Year" and "1st Quarter".
- 2."3rd Quarter" is difference between the accumulated 3rd Quarter and "Half-Year".
- 3."4th Quarter" is difference between "Year" and the accumulated 3rd Quarter.
- 4.Figures less than units indicated are rounded off.



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2. Summary of Operating Income (Consolidation)

(Billions of yen)

Net sales	Segment	1st Quarter	2nd Quarter	Half-Year	3rd Quarter	4th Quarter	Year
FY2006	Condiments and Processed Foods	1.5	4.8	6.3	0.7	3.3	10.3
	Health Function Products	(0.1)	0.4	0.3	0.2	0.3	0.8
	Egg Products	0.6	0.7	1.3	0.6	0.5	2.4
	Salads and Prepared Foods	0.2	0	0.2	0.5	0.5	1.2
	Distribution	0.7	1.0	1.7	0.8	0.8	3.3
	Elimination and/or addition	(1.0)	(1.1)	(2.1)	(0.9)	(0.8)	(3.8)
	Total	1.9	5.9	7.8	1.9	4.5	14.2
FY2007 (A)	Condiments and Processed Foods	1.8	4.3	6.1	3.2	2.3	11.6
	Health Function Products	0.1	0.2	0.3	0.1	0.7	1.1
	Egg Products	0.4	0.9	1.3	0.9	0.9	3.2
	Salads and Prepared Foods	0.1	0.7	0.8	0.7	0.4	1.9
	Distribution	0.3	0.7	1.0	0.4	0.7	2.2
	Elimination and/or addition	(1.0)	(1.1)	(2.1)	(0.9)	(1.0)	(4.0)
	Total	1.7	5.7	7.4	4.4	3.9	15.8
FY2008 (B)	Condiments and Processed Foods	2.1	3.0	5.1	2.1	-	-
	Health Function Products	0	0.3	0.3	0.2	-	-
	Egg Products	0.9	1.2	2.1	0.5	-	-
	Salads and Prepared Foods	0.1	0.6	0.7	0.7	-	-
	Distribution	0	0.6	0.6	0.5	-	-
	Elimination and/or addition	(1.0)	(1.1)	(2.1)	(1.0)	-	-
	Total	2.2	4.5	6.7	3.0	-	15.0
Increase (Decrease) (B)-(A)	Condiments and Processed Foods	0.3	(1.3)	(1.0)	(1.1)	-	-
	Health Function Products	0	0.1	0	0.1	-	-
	Egg Products	0.5	0.3	0.7	(0.4)	-	-
	Salads and Prepared Foods	0	(0.1)	(0.1)	(0.1)	-	-
	Distribution	(0.4)	(0.1)	(0.5)	0.1	-	-
	Elimination and/or addition	0	0	0	(0.1)	-	-
	Total	0.4	(1.2)	(0.8)	(1.4)	-	(0.8)

(Notes)

- 1."2nd Quarter" is difference between "Half-Year" and "1st Quarter".
- 2."3rd Quarter" is difference between the accumulated 3rd Quarter and "Half-Year".
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- 4.Figures less than units indicated are rounded off.



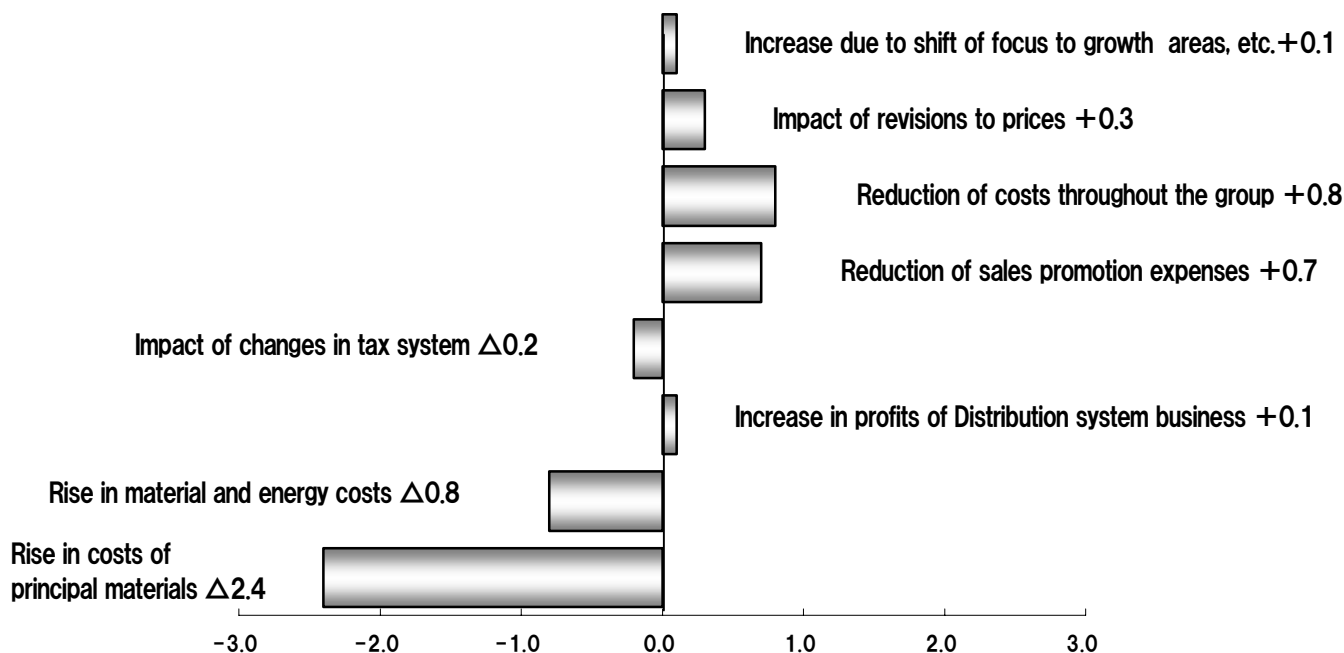
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3. Operating income in the three months period ended August 31, 2008 (From June 1, 2008 to August 31, 2008)– Status of increase or decrease (Consolidation)

(Billions of yen)

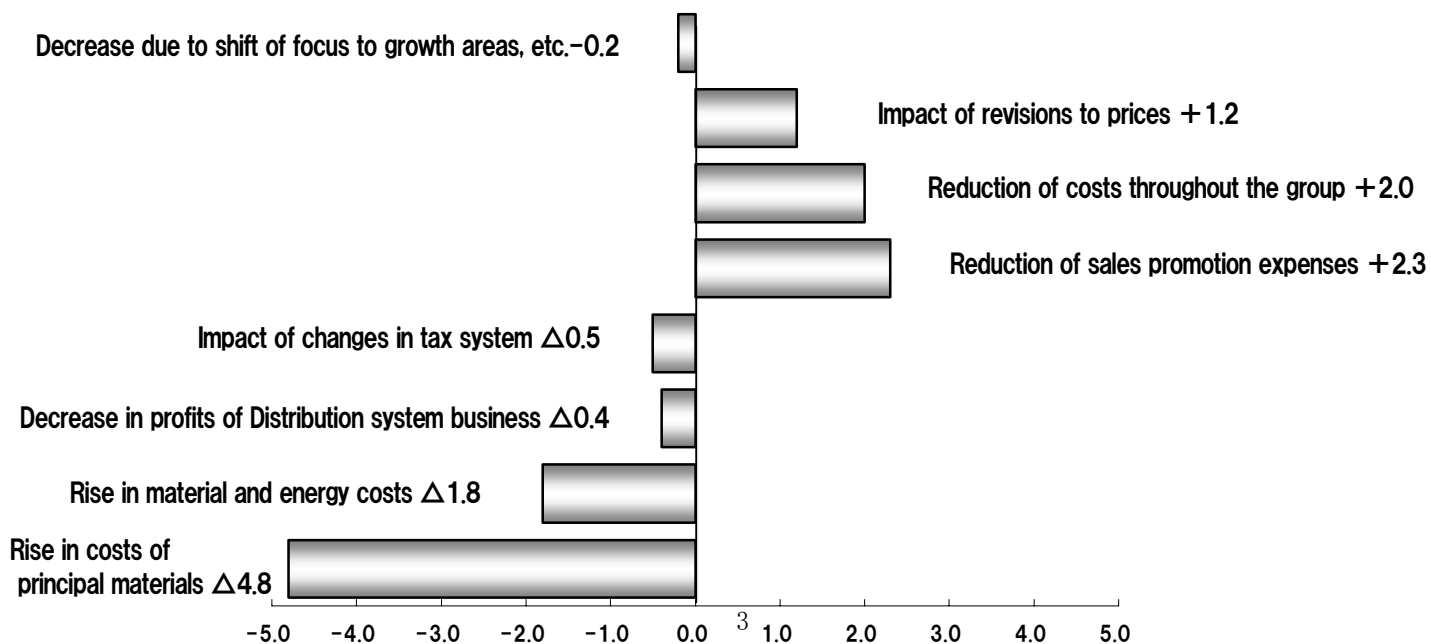
	Aug 31, 2007	Aug 31, 2008	(Increase) Decrease
Operating income	4.4	3.1	(1.4)



4. Operating income in the Nine months period ended August 31, 2008 (From December 1, 2007 to August 31, 2008)– Status of increase or decrease (Consolidation)

(Billions of yen)

	Nine months ended Aug 31, 2007	Nine months ended Aug 31, 2008	(Increase) Decrease
Operating income	11.9	9.7	(2.2)





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5. Non-operating income and expenses, extraordinary gains and losses – Results and Estimate and Principal items of increase or decrease in comparison with the previous year. (Consolidation)

(Billions of yen)

	Aug 31, 2007 (a)	Aug 31, 2008 (b)	Description of principal change (Comparison between (b) and (a))		FY2007
Non-operating income and expenses-Net	0.1	0.1	Increase in interest income and dividend receivable	0.1	(0.0)
			Increase in interest cost	(0.1)	
Extraordinary gains and losses-Net	(0.2)	0.5	Increase in sales of subsidiary	1.0	(0.6)
			Decrease in subsidy received	(0.4)	

6. Changes in consolidated balance sheets – Results

(Billions of yen)

	Nov 30, 2007	Aug 31, 2008	Increase (Decrease)	Description of principal change	
(Assets)					
Current assets	124.3	129.5	5.2	Increase in receivables in trade	3.0
				Increase in inventories	2.6
Fixed assets					
Tangible and intangible fixed assets	121.7	120.9	(0.8)	Increase in purchase	9.8
				Decrease in depreciation	(9.7)
				Decrease in sales and disposal	(0.9)
Investment and other assets	46.8	49.5	2.7	Increase in prepaid pension costs	2.7
(Liabilities)					
	131.7	136.3	4.6	Decrease in payables in trade	6.7
				Increase in reserve for bonuses	2.8
				Decrease in accrued expenses	(5.3)
(Net assets)					
	161.1	163.6	2.5	Increase in earned surplus	3.2
				Increase in treasury stock	(1.1)
				Increase in minority interests	1.1