



Q.P. Corporation

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

Q. P. CORPORATION

SUPPLEMENTARY DATA **FOR THE SUMMARY OF CONSOLIDATED FINANCIAL STATEMENTS** **FOR THE FIRST QUARTER** **OF THE FISCAL YEAR ENDING NOVEMBER 30, 2009**

(Notes)

1. Beginning from the term ending November 2009, the Company follows the “Rules for Quarterly Consolidated Financial Statements” and the “Accounting Standard for Quarterly Financial Statements” to prepare for this supplementary data and the differences between this year and the previous year are reference.
2. Figures less than units indicated are rounded off.
3. The estimate information in this data is reported based on available information and assumptions on uncertain factors which may have an effect on the future operating results. The estimated operating results may differ significantly from the actual operating results due to various uncertain 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
FY2007	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 system	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 (A)	Condiments and Processed Foods	41.1	48.4	89.5	45.0	43.1	177.6
	Health Function Products	3.8	4.7	8.5	4.7	5.0	18.2
	Egg Products	20.8	22.6	43.4	21.8	23.1	88.3
	Salads and Prepared Foods	23.0	23.6	46.6	24.5	22.7	93.8
	Distribution system	22.4	24.6	47.0	24.7	24.3	96.0
	Total	111.2	123.9	235.1	120.7	118.2	474.0

FY2009 (B)	Condiments and Processed Foods	40.3					
	Health Function Products	4.0					
	Egg Products	20.4					
	Salads and Prepared Foods	21.3					
	Distribution system	22.9					
	Total	109.0					
Increase (Decrease) (B)-(A)	Condiments and Processed Foods	(0.8)	-	-	-	-	-
	Health Function Products	0.2	-	-	-	-	-
	Egg Products	(0.3)	-	-	-	-	-
	Salads and Prepared Foods	(1.7)	-	-	-	-	-
	Distribution system	0.4	-	-	-	-	-
	Total	(2.2)	-	-	-	-	-

(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)

Operating income	Segment	1st quarter	2nd quarter	Half-year	3rd quarter	4th quarter	Year
FY2007	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 system	0.3	0.7	1.0	0.4	0.7	2.2
	Elimination and/or corporate	(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 (A)	Condiments and Processed Foods	2.1	3.0	5.1	2.1	2.7	9.9
	Health Function Products	0.0	0.3	0.3	0.2	0.3	0.8
	Egg Products	0.9	1.2	2.1	0.5	1.0	3.6
	Salads and Prepared Foods	0.1	0.6	0.7	0.7	0.3	1.7
	Distribution system	0.0	0.6	0.6	0.5	0.8	1.9
	Elimination and/or corporate	(1.0)	(1.1)	(2.1)	(1.0)	(0.8)	(3.9)
	Total	2.2	4.5	6.7	3.0	4.3	14.0

FY2009 (B)	Condiments and Processed Foods	2.1					
	Health Function Products	0.1					
	Egg Products	1.2					
	Salads and Prepared Foods	0.0					
	Distribution system	0.3					
	Elimination and/or corporate	(1.0)					
	Total	2.6					
Increase (Decrease) (B)-(A)	Condiments and Processed Foods	0.0	-	-	-	-	-
	Health Function Products	0.1	-	-	-	-	-
	Egg Products	0.2	-	-	-	-	-
	Salads and Prepared Foods	(0.1)	-	-	-	-	-
	Distribution system	0.4	-	-	-	-	-
	Elimination and/or corporate	0.0	-	-	-	-	-
	Total	0.5	-	-	-	-	-

(Notes)

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

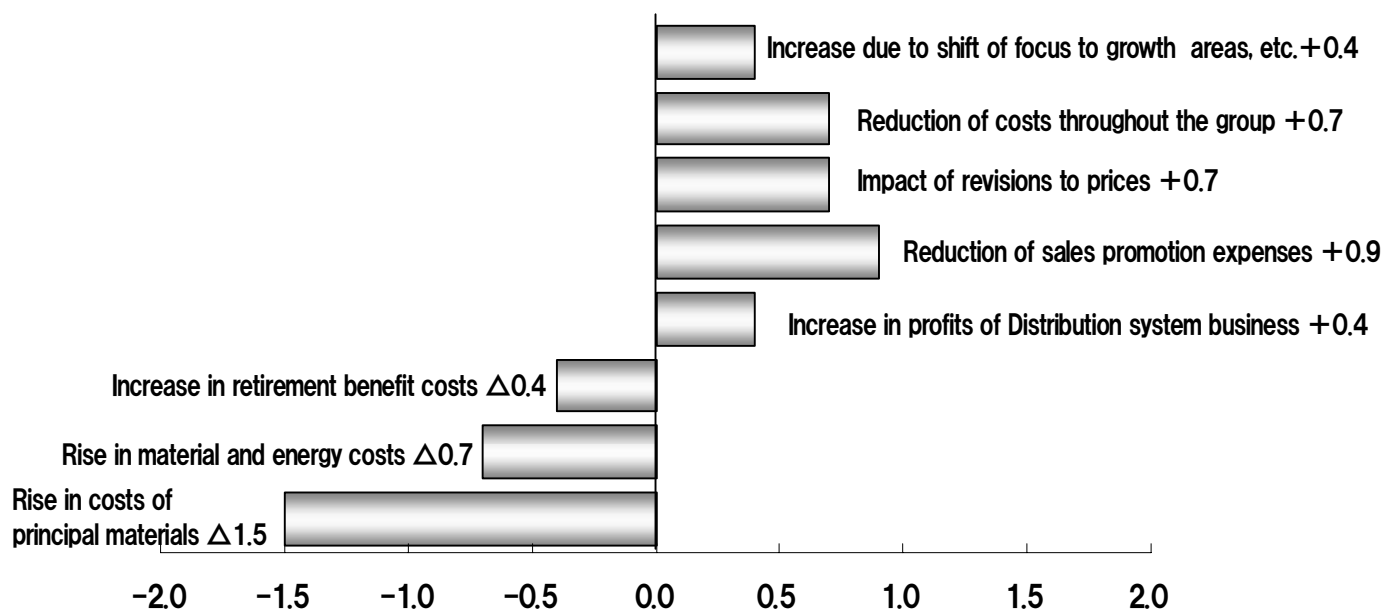


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3. Operating income in the three months period ended February 28,2009 (From December 1, 2008 to February 28,2009)– Status of increase or decrease (Consolidation)

(Billions of yen)



4. Main components of selling, general and administrative expenses (Consolidation)

(Billions of yen)

	1st quarter 2008(A)	1st quarter 2009(B)	Increase (Decrease) (B)-(A)
Sales promotion expenses	5.0	4.1	(0.9)
Advertising and general publicity expenses	2.0	1.9	(0.1)
Warehousing and carrying charges	6.5	6.1	(0.4)
Payroll expenses	4.8	5.3	0.5
Research and development costs	0.7	0.7	0.0

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)

	1st quarter 2008(a)	1st quarter 2009 (b)	Description of principal change (Comparison between (b) and (a))	FY2008	FY2009 (Estimate)
Non-operating income and expenses-Net	(0.1)	0.1		0.1	0.0
Extraordinary gains and losses-Net	(0.1)	(0.2)	Decrease in gains on sales of fixed assets (0.2)	(0.3)	(1.1)
			Increase in losses from the prior-term adjustment (0.1)		
			Decrease in losses on disposal of fixed assets +0.2		



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6. Changes in consolidated balance sheets – Results

(Billions of yen)

	FY2008	1st quarter 2009	Increase (Decrease)	Description of principal change	
(Assets)					
Current assets	125.6	115.4	(10.2)	Decrease in cash and deposits Decrease in receivables-trade Increase in inventories	(3.3) (9.2) 1.7
Fixed assets					
Tangible and intangible fixed assets	120.4	120.8	0.4	Increase in purchase Decrease in depreciation Increase in newly consolidated Decrease in sales and disposal	2.4 (3.0) 1.6 (0.6)
Investment and other assets	45.8	46.4	0.6	Increase in prepaid pension costs	0.5
(Liabilities)					
	128.2	119.2	(9.0)	Decrease in accrued expenses Decrease in payables-trade Increase in reserves	(5.5) (5.2) 2.8
(Net assets)					
	163.6	163.4	(0.2)	Decrease in translation adjustments Increase in minority interests	(1.0) 0.9