



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 SECOND 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, except “11. Principal management index”.
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.
4. Figures of “First half” in this data indicate the accumulated from December 1, 2008 to May 31, 2009.



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1. Summary of Sales

(Billions of yen)

Net sales	Segment	1st quarter	2nd quarter	First half	3rd quarter	4th quarter	Year
Fiscal year 2007	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
Fiscal year 2008 (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

Fiscal year 2009 (B)	Condiments and Processed Foods	40.3	47.2	87.5			176.6
	Health Function Products	4.0	4.7	8.7			18.9
	Egg Products	20.4	20.3	40.7			85.8
	Salads and Prepared Foods	21.3	22.2	43.5			90.1
	Distribution System	22.9	22.8	45.7			93.6
	Total	109.0	117.0	226.0			465.0
Increase (Decrease) (B)-(A)	Condiments and Processed Foods	(0.8)	(1.2)	(2.1)	-	-	(1.0)
	Health Function Products	0.2	0.0	0.1	-	-	0.7
	Egg Products	(0.3)	(2.3)	(2.7)	-	-	(2.5)
	Salads and Prepared Foods	(1.7)	(1.4)	(3.2)	-	-	(3.7)
	Distribution System	0.4	(1.8)	(1.3)	-	-	(2.4)
	Total	(2.2)	(6.9)	(9.1)	-	-	(9.0)

(Notes)

- 1."2nd quarter" is difference between "First half" and "1st quarter".
- 2."3rd quarter" is difference between the accumulated "3rd quarter" and "First half".
- 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

(Billions of yen)

Operating income	Segment	1st quarter	2nd quarter	First half	3rd quarter	4th quarter	Year
Fiscal year 2007	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
Fiscal year 2008 (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

Fiscal year 2009 (B)	Condiments and Processed Foods	2.1	4.1	6.2			13.2
	Health Function Products	0.1	0.2	0.3			0.9
	Egg Products	1.2	0.8	2.0			3.5
	Salads and Prepared Foods	0.0	0.4	0.4			1.0
	Distribution System	0.3	0.6	0.9			2.1
	Elimination and/or corporate	(1.0)	(1.2)	(2.2)			(4.2)
	Total	2.6	5.0	7.6			16.5
Increase (Decrease) (B)-(A)	Condiments and Processed Foods	0.0	1.1	1.1	-	-	3.3
	Health Function Products	0.1	(0.1)	0.0	-	-	0.1
	Egg Products	0.2	(0.4)	(0.1)	-	-	(0.1)
	Salads and Prepared Foods	(0.1)	(0.2)	(0.3)	-	-	(0.7)
	Distribution System	0.4	0.0	0.3	-	-	0.2
	Elimination and/or corporate	0.0	(0.1)	(0.1)	-	-	(0.3)
	Total	0.5	0.5	0.9	-	-	2.5

(Notes)

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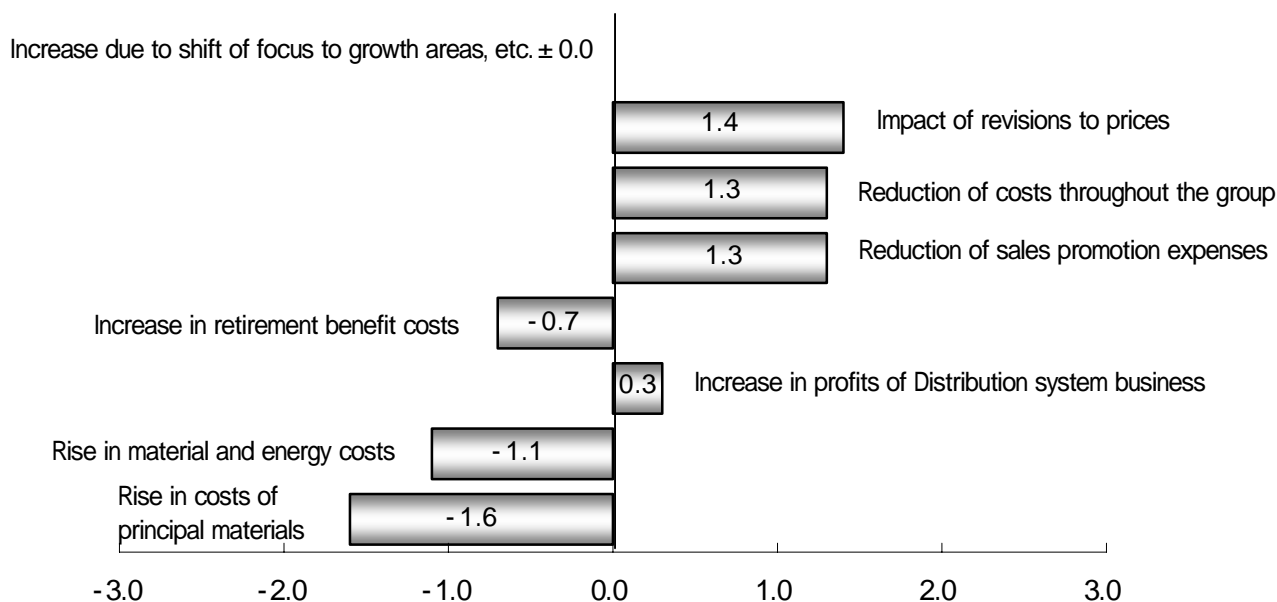
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3. Operating income in the six months period ended May 31, 2009 (From December 1, 2008 to May 31, 2009)

– Status of increase or decrease in comparison with the previous year

(Billions of yen)

	First half 2008	First half 2009	Increase (Decrease)
Operating income	6.7	7.6	0.9

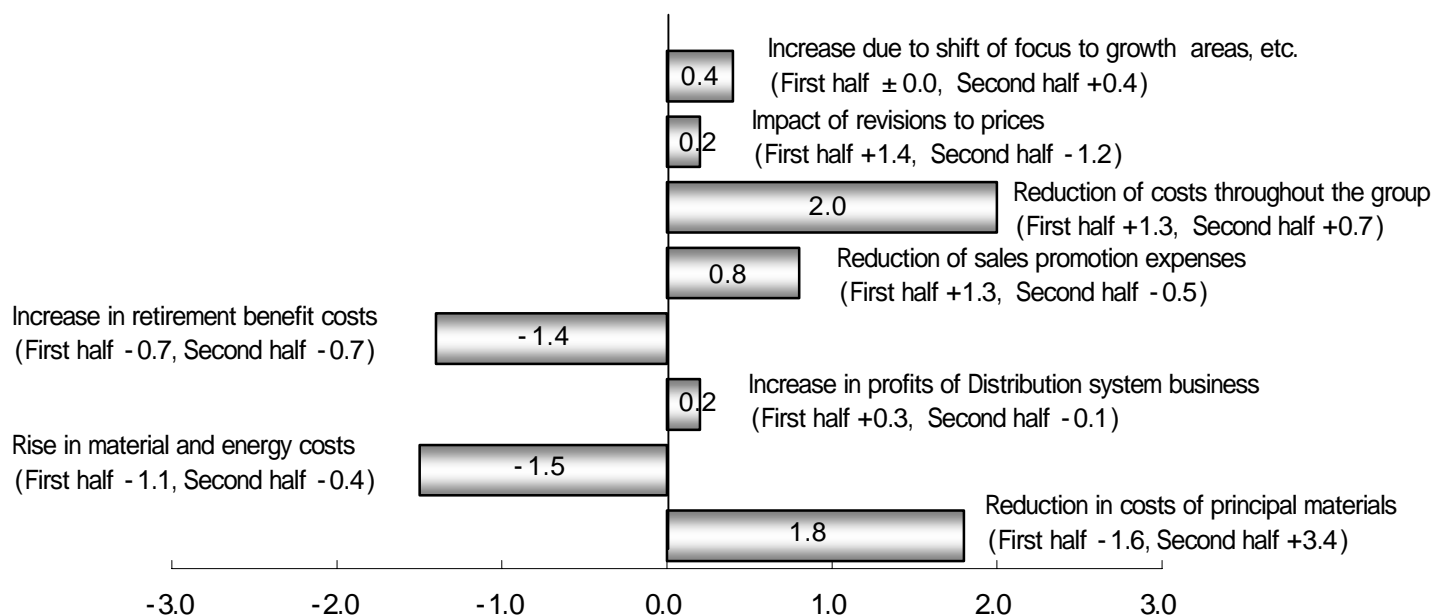


4. Estimate Operating income in the fiscal year 2009

– Status of increase or decrease in comparison with the previous year

(Billions of yen)

	Fiscal year 2008	Fiscal year 2009 (Estimate)	Increase (Decrease)
Operating income	14.0	16.5	2.5





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5. Sales of Salads Condiments by Market Type

		First half 2007	First half 2008	First half 2009
Retail	Sales quantity (Thousands of ton)	64	63	61
	Sales amount (Billions of yen)	34.2	34.7	34.9
Food service	Sales quantity (Thousands of ton)	46	45	44
	Sales amount (Billions of yen)	16.2	16.2	17.1

6. Main components of selling, general and administrative expenses

(Billions of yen)

	First half 2007	First half 2008	First half 2009	Fiscal year 2008	Fiscal year 2009 (Estimate)
Sales promotion expenses	11.5	9.9	8.6	19.2	18.4
Advertising and general publicity expenses	4.7	4.5	4.0	8.3	7.8
Transportation and storage	13.4	13.4	12.5	27.0	26.2
Payroll expenses	9.8	9.6	10.7	19.5	21.2
Research and development costs	1.5	1.5	1.5	3.2	3.2

7. Non-operating income and expenses, extraordinary gains and losses

– Results and Principal items of increase or decrease in comparison with the previous year.

(Billions of yen)

	First half 2008	First half 2009	Description of principal change (Comparison between 2008 and 2009)
Non-operating income and expenses-Net	0.0	0.3	Decrease in interest expenses 0.1
Extraordinary gains and losses-Net	(0.2)	(0.3)	Decrease in gains on sales of fixed assets (0.2) Decrease in losses on disposal of fixed assets 0.1

8. Non-operating income and expenses, extraordinary gains and losses

– Estimate and Principal items of increase or decrease in comparison with the previous year.

(Billions of yen)

	Fiscal year 2008	Fiscal year 2009 (Estimate)	Description of principal change (Comparison between 2008 and 2009)
Non-operating income and expenses-Net	0.1	0.0	Decrease in other income (0.1)
Extraordinary gains and losses-Net	(0.3)	(1.1)	Decrease in sales of subsidiary's shares (1.0) Decrease in principal facilities transfer expenses 0.3



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9. Changes in balance sheets – Results

(Billions of yen)

	Fiscal year 2008	2nd quarter 2009	Increase (Decrease)	Description of principal change	
(Assets)					
Current assets	125.6	127.1	1.5	Increase in cash and deposits Decrease in receivables-trade Decrease in inventories	3.6 (1.3) (1.2)
Fixed assets					
Tangible and intangible fixed assets	120.4	121.2	0.8	Increase in purchase Decrease in depreciation Increase in newly consolidated Decrease in sales and disposal	5.6 (6.2) 1.6 (0.2)
Investment and other assets (including deferred assets)	45.8	49.0	3.2	Increase in investment securities Increase in prepaid pension costs	1.8 1.0
(Liabilities)					
	128.2	129.7	1.5	Decrease in payables-trade Increase in accrued income taxes Increase in reserves	(2.6) 2.6 2.9
(Net assets)					
	163.6	167.5	3.9	Increase in earned surplus Decrease in translation adjustments Increase in minority interests	3.1 (0.5) 1.4

10. Capital investments and depreciation expenses – Results and estimates

(Billions of yen)

	First half 2007	First half 2008	First half 2009	Fiscal year 2008	Fiscal year 2009 (Estimate)
Capital investments	5.7	7.5	6.3	13.1	14.4
Depreciation expenses	5.9	6.4	6.2	13.4	13.4



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11. Principal management index

Term	First half 2007	First half 2008	First half 2009	Fiscal year 2007	Fiscal year 2008
Net sales (millions of yen)	232,483	235,051	225,953	468,006	473,951
V.S. previous year (%)	3.3	1.1	(3.9)	2.6	1.3
Operating income (millions of yen)	7,445	6,671	7,560	15,824	14,036
V.S. previous year (%)	(4.1)	(10.4)	13.3	11.8	(11.3)
Operating income to net sales (%)	3.2	2.8	3.3	3.4	3.0
Ordinary income (millions of yen)	7,427	6,679	7,814	15,836	14,184
Ordinary income to net sales (%)	3.2	2.8	3.5	3.4	3.0
Net income (millions of yen)	3,542	3,113	4,053	7,328	7,721
Net income ratio (%)	1.5	1.3	1.8	1.6	1.6
Net assets (millions of yen)	159,776	162,284	167,487	161,140	163,580
Total assets (millions of yen)	289,402	303,089	297,178	292,823	291,792
Shareholders' equity ratio (%)	48.5	46.7	48.9	48.3	49.0
Net cash provided by operating activities (millions of yen)	8,596	6,906	13,899	22,331	14,466
Net cash used in investing activities (millions of yen)	(6,525)	(5,783)	(7,304)	(11,166)	(9,687)
Net cash used in financing activities (millions of yen)	(1,403)	(1,994)	(1,783)	(2,757)	(5,712)
Free cash flow (millions of yen)	2,071	1,123	6,595	11,165	4,779
Cash and cash equivalents at end of the term (millions of yen)	19,973	26,644	31,607	27,699	26,705
Interest-bearing debt (millions of yen)	43,466	42,845	40,624	43,175	40,545
Net assets per share (yen)	918.76	933.72	958.35	925.46	941.79
Net income per share (yen)	23.18	20.42	26.71	47.96	50.77
Free cash flow per share (yen)	13.55	7.37	43.47	73.06	31.42
Return on equity (%)	2.6	2.2	2.8	5.3	5.4
Ordinary income to total assets (%)	2.6	2.2	2.7	5.4	4.9
Dividend payout per share	7.0	7.0	7.5	14.0	15.0
Number of regular full-time employees [Average number of temporary employees]	9,024 [8,618]	9,595 [8,324]	10,238 [8,335]	8,885 [8,642]	9,283 [8,295]
Stock price at end of the term (yen)	1,141	979	955	1,136	1,063

(Notes)

Consumption taxes are not included in net sales.