



Q.P. Corporation

Q. P. CORPORATION

SUPPLEMENTARY DATA
FOR THE SUMMARY OF CONSOLIDATED FINANCIAL STATEMENTS
FOR THE THIRD 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. The forecast 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.



1. Summary of Sales

(Billions of yen)

Net sales	Segment	1st quarter	2nd quarter	First half	3rd quarter	3rd quarter (Accumulated)	4th quarter	Year
Fiscal year 2007	Condiments and Processed Foods	39.9	48.9	88.8	45.0	133.8	43.5	177.3
	Health Function Products	3.8	4.7	8.5	4.2	12.7	4.8	17.5
	Egg Products	20.7	21.8	42.5	20.6	63.1	21.7	84.8
	Salads and Prepared Foods	23.2	24.5	47.7	25.0	72.7	23.5	96.2
	Distribution System	21.8	23.2	45.0	23.8	68.8	23.4	92.2
	Total	109.5	123.0	232.5	118.6	351.1	116.9	468.0
Fiscal year 2008 (A)	Condiments and Processed Foods	41.1	48.4	89.5	45.0	134.5	43.1	177.6
	Health Function Products	3.8	4.7	8.5	4.7	13.2	5.0	18.2
	Egg Products	20.8	22.6	43.4	21.8	65.2	23.1	88.3
	Salads and Prepared Foods	23.0	23.6	46.6	24.5	71.1	22.7	93.8
	Distribution System	22.4	24.6	47.0	24.7	71.7	24.3	96.0
	Total	111.2	123.9	235.1	120.7	355.8	118.2	474.0

Fiscal year 2009 (B)	Condiments and Processed Foods	40.3	47.2	87.5	43.9	131.4		-
	Health Function Products	4.0	4.7	8.7	4.4	13.0		-
	Egg Products	20.4	20.3	40.7	19.7	60.5		-
	Salads and Prepared Foods	21.3	22.2	43.5	22.2	65.6		-
	Distribution System	22.9	22.8	45.7	23.0	68.7		-
	Total	109.0	117.0	226.0	113.2	339.2		465.0
Increase (Decrease) (B)-(A)	Condiments and Processed Foods	(0.8)	(1.2)	(2.1)	(1.1)	(3.2)	-	-
	Health Function Products	0.2	0.0	0.1	(0.3)	(0.2)	-	-
	Egg Products	(0.3)	(2.3)	(2.7)	(2.1)	(4.8)	-	-
	Salads and Prepared Foods	(1.7)	(1.4)	(3.2)	(2.3)	(5.5)	-	-
	Distribution System	0.4	(1.8)	(1.3)	(1.7)	(3.0)	-	-
	Total	(2.2)	(6.9)	(9.1)	(7.6)	(16.7)	-	(9.0)

(Notes)

- 1."2nd quarter" is difference between "First half" and "1st quarter".
- 2."4th quarter" is difference between "Year" and "3rd quarter (Accumulated)".
- 3.Figures less than units indicated are rounded off.



2. Summary of Operating Income

(Billions of yen)

Operating income	Segment	1st quarter	2nd quarter	First half	3rd quarter	3rd quarter (Accumulated)	4th quarter	Year
Fiscal year 2007	Condiments and Processed Foods	1.8	4.3	6.1	3.2	9.2	2.3	11.6
	Health Function Products	0.1	0.2	0.3	0.1	0.4	0.7	1.1
	Egg Products	0.4	0.9	1.3	0.9	2.2	0.9	3.2
	Salads and Prepared Foods	0.1	0.7	0.8	0.7	1.5	0.4	1.9
	Distribution System	0.3	0.7	1.0	0.4	1.5	0.7	2.2
	Elimination and/or corporate	(1.0)	(1.1)	(2.1)	(0.9)	(3.0)	(1.0)	(4.0)
	Total	1.7	5.7	7.4	4.4	11.9	3.9	15.8
Fiscal year 2008 (A)	Condiments and Processed Foods	2.1	3.0	5.1	2.1	7.2	2.7	9.9
	Health Function Products	0.0	0.3	0.3	0.2	0.5	0.3	0.8
	Egg Products	0.9	1.2	2.1	0.5	2.6	1.0	3.6
	Salads and Prepared Foods	0.1	0.6	0.7	0.7	1.4	0.3	1.7
	Distribution System	0.0	0.6	0.6	0.5	1.1	0.8	1.9
	Elimination and/or corporate	(1.0)	(1.1)	(2.1)	(1.0)	(3.1)	(0.8)	(3.9)
	Total	2.2	4.5	6.7	3.0	9.7	4.3	14.0

Fiscal year 2009 (B)	Condiments and Processed Foods	2.1	4.1	6.2	5.0	11.2		-
	Health Function Products	0.1	0.2	0.3	0.1	0.4		-
	Egg Products	1.2	0.8	2.0	1.0	3.0		-
	Salads and Prepared Foods	0.0	0.4	0.4	0.5	0.9		-
	Distribution System	0.3	0.6	0.9	0.6	1.4		-
	Elimination and/or corporate	(1.0)	(1.2)	(2.2)	(1.0)	(3.2)		-
	Total	2.6	5.0	7.6	6.1	13.7		16.5
Increase (Decrease) (B)-(A)	Condiments and Processed Foods	0.0	1.1	1.1	2.9	4.0	-	-
	Health Function Products	0.1	(0.1)	0.0	(0.1)	(0.1)	-	-
	Egg Products	0.2	(0.4)	(0.1)	0.5	0.4	-	-
	Salads and Prepared Foods	(0.1)	(0.2)	(0.3)	(0.2)	(0.5)	-	-
	Distribution System	0.4	0.0	0.3	0.1	0.3	-	-
	Elimination and/or corporate	0.0	(0.1)	(0.1)	(0.1)	(0.2)	-	-
	Total	0.5	0.5	0.9	3.1	4.0	-	2.5

(Notes)

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- 2."4th quarter" is difference between "Year" and "3rd quarter (Accumulated)".
- 3.Figures less than units indicated are rounded off.



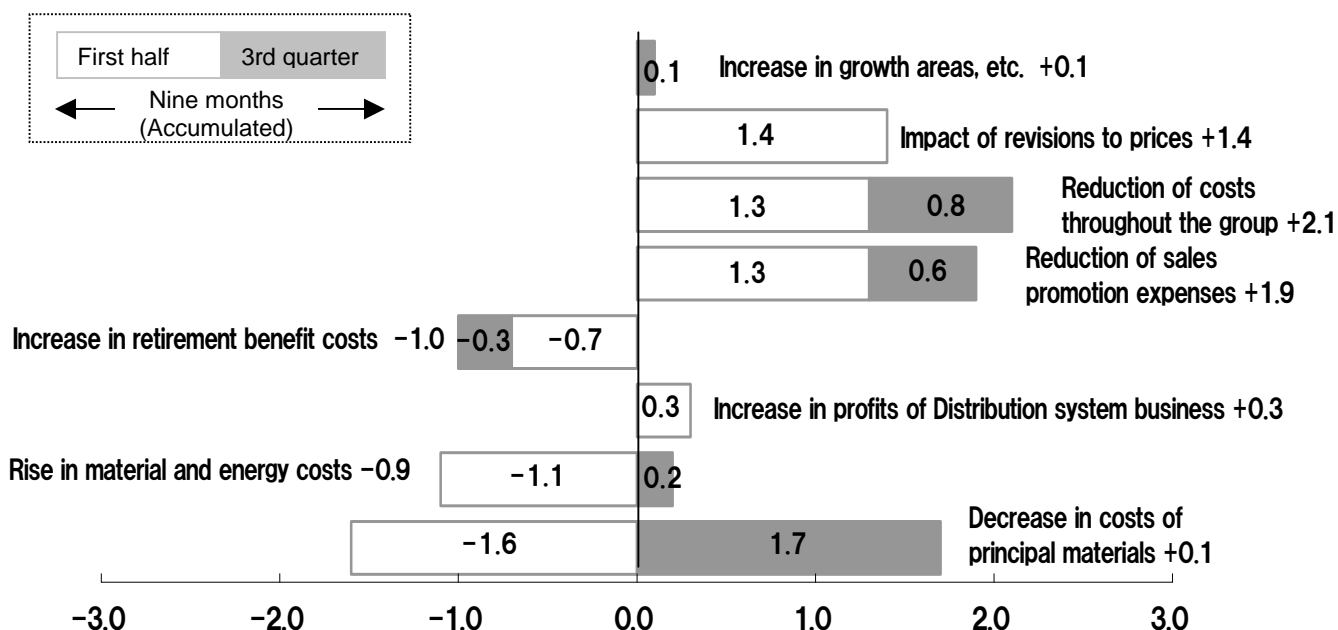
3. Operating income during nine months ended August 31, 2009

(From December 1, 2008 to August 31, 2009) (Consolidation)

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

(Billions of yen)

	3rd quarter 2008	3rd quarter 2009	Increase (Decrease)
Operating income	9.7	13.7	4.0



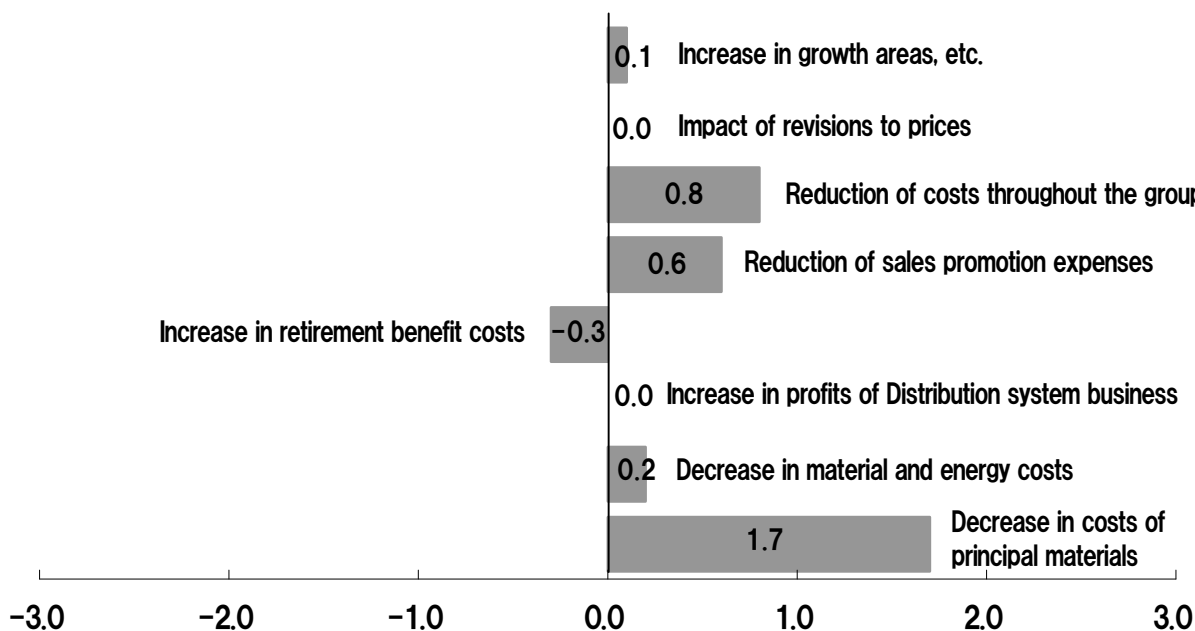
4. Operating income during three months ended August 31, 2009

(From June 1, 2009 to August 31, 2009) (Consolidation)

– Status of increase or decrease in comparison with the previous year (3rd quarter only)

(Billions of yen)

	3rd quarter 2008	3rd quarter 2009	Increase (Decrease)
Operating income	3.0	6.1	3.1





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

(Billions of yen)

	3rd quarter 2008 (A) (Accumulated)	3rd quarter 2009 (B) (Accumulated)	Increase (Decrease) (B)-(A)
Sales promotion expenses	14.9	13.0	(1.9)
Advertising and general publicity expenses	6.3	5.8	(0.5)
Transportation and storage	20.4	18.9	(1.5)
Payroll expenses	14.6	16.3	1.7
Research and development costs	2.2	2.2	0.0

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

– Results and Forecast and Principal items of increase or decrease during nine months ended August 31 in comparison with the previous year. (Consolidation)

(Billions of yen)

	3rd quarter 2008 (A) (Accumulated)	3rd quarter 2009 (B) (Accumulated)	Description of principal change (Comparison between (B) and (A))	Fiscal year 2008	Fiscal year 2009 (Forecast)
Non-operating income and expenses-Net	0.1	0.4	Decrease in interest expenses 0.2	0.1	0.0
Extraordinary gains and losses-Net	0.5	(0.4)	Decrease in gains on sales of shares of subsidiaries (1.0) Decrease in gains on sales of fixed assets (0.2) Decrease in principal facilities transfer expenses 0.3	(0.3)	(1.1)

7. Changes in balance sheets (Consolidation)

(Billions of yen)

	Fiscal year 2008 (A)	3rd quarter 2009 (B)	Increase (Decrease) (B)-(A)	
(Assets)				
Current assets	125.6	119.8	(5.8)	Increase in cash and deposits 2.3 Decrease in receivables-trade (8.9)
Fixed assets				
Tangible and intangible fixed assets	120.4	120.3	(0.1)	Increase resulting from purchase 8.1 Decrease resulting from depreciation (9.5) Increase resulting from newly consolidation 1.6 Decrease resulting from sales and disposal (0.3)
Investment and other assets (including deferred assets)	45.8	49.6	3.8	Increase in investment securities 2.6 Increase in prepaid pension costs 0.9
(Liabilities)				
	128.2	119.5	(8.7)	Decrease in payables-trade (10.2) Decrease in accrued expenses (5.3) Increase in reserves 6.0
(Net assets)				
	163.6	170.3	6.7	Increase in earned surplus 5.3 Decrease in translation adjustments (0.7) Decrease in minority interests 1.6