

2. COST

① Purchased price of Crude Oil, Currency Exchange Rates

(US\$ / B)

	2003	2004	2005	2006	2007	Sep 30,2007	Sep 30,2008
Purchased price of Crude Oil	27.67	37.14	54.31	61.94	77.14	66.73	117.01

(Yen/US\$)

	2003	2004	2005	2006	2007	Sep 30,2007	Sep 30,2008
Currency Exchange Rates (TTS)	113.29	107.69	112.85	116.98	114.52	119.81	105.37

② Volume of Crude Oil Processed / Topper Capacity Utilization Rate

	2003	2004	2005	2006	2007	Sep 30,2007	Sep 30,2008
Volume of Crude Oil Processed (1,000 KL)	30,404	29,544	30,707	27,283	28,928	13,687	13,702
Topper Capacity Utilization Rate Industry average (%) CD basis	83.0	84.4	87.2	82.9	83.1	—	—
Topper Capacity Utilization Rate Cosmo Oil (%) CD basis	87.8	85.6	88.9	77.3	78.3	74.1	74.2
Topper Capacity Utilization Rate Cosmo Oil (%) SD basis	89.3	92.3	95.2	88.3	87.5	86.2	86.6