

2. COST

① Purchased price of Crude Oil, Currency Exchange Rates

(US\$ / B)

	2002	2003	2004	2005	2006	Sep 30,2006	Sep 30,2007
Purchased price of Crude Oil (Dubai)	26.25	27.67	37.14	54.31	61.94	65.93	66.73

(Yen/US\$)

	2002	2003	2004	2005	2006	Sep 30,2006	Sep 30,2007
Currency Exchange Rates (TTS)	122.39	113.29	107.69	112.85	116.98	115.70	119.81

② Volume of Crude Oil Processed / Topper Capacity Utilization Rate

	2002	2003	2004	2005	2006	Sep 30,2006	Sep 30,2007
Volume of Crude Oil Processed (1,000 KL)	28,310	30,404	29,544	30,707	27,283	14,516	13,686
Topper Capacity Utilization Rate Industry average (%) CD basis	81.4	83.0	84.4	87.2	—	—	—
Topper Capacity Utilization Rate Cocmo Oil (%) CD basis	82.0	87.8	85.6	88.9	77.3	83.8	74.1
Topper Capacity Utilization Rate Cocmo Oil (%) SD basis	87.3	89.3	92.3	95.2	88.3	94.5	86.2