

## Document and entity information

	Dec 2024	Mar 2024
Company information		
Company information		
FASF member mark		true
Document name		第1四半期決算短信〔日本基準〕(非連結)
Filing date		2024-05-09
Company name		BP Castrol K.K.
Stock exchange listings		
Tokyo		true
Tokyo Prime		-
Tokyo Standard		true
Tokyo Growth		-
Tokyo PRO Market		-
Tokyo Others		-
Nagoya		-
Nagoya Premire		-
Nagoya Main		-
Nagoya Next		-
Nagoya Others		-
Sapporo		-
Sapporo		-
Sapporo Ambitious		-
Sapporo Others		-
Fukuoka		-
Fukuoka		-
Fukuoka Q-Board		-
Fukuoka Others		-
Phoenix		-
Japan Securities Dealers Association		-
Securities code		50150
URL		http://www.bpcastrol.com
Business category		
General Business	true	
Specific Business		-
Fiscal Year End	2024-12-31	
Quarterly period		1
Representative		
Title		代表取締役社長
Name		平川雅規
Inquiries		
Title		取締役財務経理部長
Name		田中正子
Tel		03-5719-7875
Other		
Quarterly statement filing date (as planned)		2024-05-13
Dividend payable date (as planned)		-
Supplemental material of quarterly results		-
Way of getting		-
Convening briefing of quarterly results		-
Target for briefing of quarterly results		-
Note to fraction processing method		(百万円未満切捨て)

## Business Results-Quarterly operating results

(in millions of yens)

Mar 2024

Mar 2023

Quarterly operating results			
Quarterly operating results			
Operating results			
Income statements information			
Net sales			
Net sales		2,813	2,721
% change		3.4	9.6
Operating profit			
Operating profit		321	173
% change		85.2	-46.3
Ordinary profit			
Ordinary profit		334	191
% change		74.3	-42.7
Profit			
Profit		222	127
% change		74.0	-43.7
Other operating results			
Basic earnings per share (Yen)		9.67	5.56
Diluted earnings per share (Yen)		-	-
Note to operating results			
Note to operating results		-	-

## Business Results-Quarterly financial positions

(in millions of yens)

	Mar 2024	Dec 2023
Quarterly financial positions		
Quarterly financial positions		
Financial positions		
Total assets	12,553	12,812
Net assets	9,736	9,972
Capital adequacy ratio (%)	77.6	77.8
Note to financial positions		
Owner's equity	9,736	9,972

## Quarterly Dividends

(in millions of yens)

	Dec 2024	Mar 2024	Dec 2023
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-	-	-
Second quarter			
Result	-	-	16.00
Forecast	19.00	-	-
Upper	-	-	-
Lower	-	-	-
Third quarter			
Result	-	-	-
Forecast	-	-	-
Upper	-	-	-
Lower	-	-	-
Year end			
Result	-	-	20.00
Forecast	23.00	-	-
Upper	-	-	-
Lower	-	-	-
Annual			

Result		36.00
Forecast	42.00	
Upper	-	
Lower	-	
Correction of dividend forecast from the most recent dividend forecast		
Correction of dividend forecast from the most recent dividend forecast		
Annual	-	
Note to dividends		
Note to dividends		
Annual		-

## Quarterly Forecasts

(in millions of yens)

	Dec 2024	Jun 2024
Quarterly forecasts		
Quarterly forecasts		
Title for forecasts	3. 2024年12月期の業績予想（2024年1月1日～2024年12月31日）	
Preamble to forecasts		
Preamble to forecasts	-	
Main table of forecasts		
Net sales		
Net sales		
Forecast	13,363	5,976
Upper	-	-
Lower	-	-
% change		
Forecast	11.0	3.7
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	1,352	439
Upper	-	-
Lower	-	-
% change		
Forecast	22.0	-25.9
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	1,423	475
Upper	-	-
Lower	-	-
% change		
Forecast	21.8	-23.2
Upper	-	-
Lower	-	-
Profit		
Profit		
Forecast	950	317
Upper	-	-
Lower	-	-
% change		
Forecast	21.7	-22.6
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	41.41	13.83

Upper	-	-
Lower	-	-
Note to forecasts		
Note to forecasts	-	
Correction of financial forecast from the most recent financial forecast		
Correction of financial forecast from the most recent financial forecast		
Forecast	-	

## Notes, Quarterly-Applying of specific accounting of the consolidated quarterly financial statements

	Mar 2024
Applying of specific accounting of the consolidated quarterly financial statements	
Applying of specific accounting of the consolidated quarterly financial statements	
Others	
Applying of specific accounting of the quarterly financial statements	
Applying of specific accounting of the quarterly financial statements	true
Note to applying of specific accounting of the quarterly financial statements	
Note to applying of specific accounting of the quarterly financial statements	(注)詳細は、添付資料6ページ「2.四半期財務諸表及び主な注記(3)四半期財務諸表に関する注記事項(四半期財務諸表の作成に特有の会計処理の適用)」をご覧ください。

## Notes, Quarterly-Changes in accounting policies and accounting estimates retrospective restatement

	Mar 2024
Changes in accounting policies, accounting estimates and retrospective restatement	
Changes in accounting policies, accounting estimates and retrospective restatement	
Others	
Changes in accounting policies, accounting estimates and retrospective restatement	
Changes in accounting policies based on revisions of accounting standard	-
Changes in accounting policies other than ones based on revisions of accounting standard	-
Changes in accounting estimates	-
Retrospective restatement	-

## Notes, Quarterly-Number of issued and outstanding shares common stock

	Mar 2024	Dec 2023	Mar 2023
Number of issued and outstanding shares (common stock)			
Number of issued and outstanding shares (common stock)			
Others			
Number of issued and outstanding shares (common stock)			
Number of issued and outstanding shares at the end of fiscal year (including treasury stock)	22,975,189	22,975,189	
Number of treasury stock at the end of fiscal year	17,474	17,474	
Average number of shares	22,957,715		22,957,715
Note to number of issued and outstanding shares (common stock)			
Note to number of issued and outstanding shares (common stock)	-		

This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.