

## Document and entity information

	Dec 2025	Mar 2025
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		2025-05-09
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	2025-12-31	
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		
Dividend payable date (as planned)		-
Supplemental material of results		-
Way of getting		-
Convening briefing of results		-
Target for briefing of results		-
Note to fraction processing method		(百万円未満切捨て)

## Business Results-Quarterly operating results

(in millions of yens)

	Mar 2025	Mar 2024
Quarterly operating results		

Quarterly operating results		
Operating results		
Income statements information		
Net sales		
Net sales	3,313	2,813
% change	17.8	3.4
Operating profit		
Operating profit	130	421
% change	-69.0	142.6
Ordinary profit		
Ordinary profit	166	434
% change	-61.8	126.3
Profit		
Profit	75	289
% change	-73.8	126.5
Other operating results		
Basic earnings per share (Yen)	3.29	12.59
Diluted earnings per share (Yen)	-	-
Note to operating results		
Note to operating results	-	

## Business Results-Quarterly financial positions

(in millions of yens)

	Mar 2025	Dec 2024
Quarterly financial positions		
Quarterly financial positions		
Financial positions		
Total assets	12,540	13,438
Net assets	9,555	10,006
Capital adequacy ratio (%)	76.2	74.5
Note to financial positions		
Owner's equity	9,555	10,006

## Quarterly Dividends

(in millions of yens)

	Dec 2025	Mar 2025	Dec 2024
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-
Second quarter			
Result			19.00
Forecast	20.00		
Upper	-		
Lower	-		
Third quarter			
Result			-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result			23.00
Forecast	24.00		
Upper	-		
Lower	-		
Annual			
Result			42.00

Forecast	44.00
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 2025	Jun 2025
Quarterly forecasts		
Quarterly forecasts		
Title for forecasts	3 . 2025年12月期の業績予想（2025年1月1日～2025年12月31日）	
Preamble to forecasts		
Preamble to forecasts	-	
Main table of forecasts		
Net sales		
Net sales		
Forecast	15,336	7,487
Upper	-	-
Lower	-	-
% change		
Forecast	12.3	20.9
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	1,488	721
Upper	-	-
Lower	-	-
% change		
Forecast	9.9	-9.5
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	1,570	762
Upper	-	-
Lower	-	-
% change		
Forecast	11.1	-7.7
Upper	-	-
Lower	-	-
Profit		
Profit		
Forecast	1,006	473
Upper	-	-
Lower	-	-
% change		
Forecast	7.9	-14.3
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	43.84	20.63
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 2025
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 2025
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 2025	Dec 2024	Mar 2024
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.