

Document and entity information

	Dec 2026	Jun 2026
Company information		
Company information		
FASF member mark		true
Document name		第2四半期（中間期）決算短信〔日本基準〕（非連結）
Filing date		2026-08-05
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	2026-12-31	
Quarterly period		2
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		
Semi-annual statement filing date (as planned)		2026-08-12
Dividend payable date (as planned)		2026-08-28
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)

Jun 2026

Jun 2025

Quarterly operating results		
Quarterly operating results		
Operating results		
Income statements information		
Net sales		
Net sales	7,667	7,123
% change	7.6	15.0
Operating profit		
Operating profit	1,114	718
% change	55.1	-9.9
Ordinary profit		
Ordinary profit	1,147	778
% change	47.5	-5.8
Profit		
Profit	772	475
% change	62.4	-13.9
Other operating results		
Basic earnings per share (Yen)	33.63	20.71
Diluted earnings per share (Yen)	-	-
Note to operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)

	Jun 2026	Dec 2025
Quarterly financial positions		
Quarterly financial positions		
Financial positions		
Total assets	14,072	12,986
Net assets	10,245	10,076
Capital adequacy ratio (%)	72.8	77.6
Note to financial positions		
Owner's equity	10,245	10,076

Quarterly Dividends

(in millions of yens)

	Dec 2026	Jun 2026	Dec 2025
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-
Second quarter			
Result	28.00		20.00
Third quarter			
Result			-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result			26.00
Forecast	22.00		
Upper	-		
Lower	-		
Annual			
Result			46.00
Forecast	50.00		
Upper	-		

Lower	-
Correction of dividend forecast from the most recent dividend forecast	
Correction of dividend forecast from the most recent dividend forecast	
Annual	true
Note to dividends	
Note to dividends	
Annual	配当予想の修正につ きましては、本日公表 いたしました「剰余 金の配当（中間配 当）及び期末配当予 想の修正に関するお 知らせ」をご参照く ださい。

Quarterly Forecasts

(in millions of yens)

		Dec 2026
Quarterly forecasts		
Quarterly forecasts		
Title for forecasts	3 . 2026年12月期の業績予想（2026年1月1日～2026年12月31日）	
Preamble to forecasts		
Preamble to forecasts	-	
Main table of forecasts		
Net sales		
Net sales		
Forecast	18,328	
Upper	-	
Lower	-	
% change		
Forecast	24.8	
Upper	-	
Lower	-	
Operating profit		
Operating profit		
Forecast	1,666	
Upper	-	
Lower	-	
% change		
Forecast	6.7	
Upper	-	
Lower	-	
Ordinary profit		
Ordinary profit		
Forecast	1,730	
Upper	-	
Lower	-	
% change		
Forecast	5.4	
Upper	-	
Lower	-	
Profit		
Profit		
Forecast	1,142	
Upper	-	
Lower	-	
% change		
Forecast	8.7	
Upper	-	
Lower	-	
Basic earnings per share (Yen)		

Basic earnings per share (Yen)	
Forecast	49.74
Upper	-
Lower	-
Note to forecasts	
Note to forecasts	業績予想の修正につきましては、本日公表いたしました「2026年12月期第2四半期（中間期）個別業績予想と実績値との差異及び通期個別業績予想の修正に関するお知らせ」をご参照ください。
Correction of financial forecast from the most recent financial forecast	
Correction of financial forecast from the most recent financial forecast	
Forecast	true

Notes, Semiannual-Applying of specific accounting of the semi-annual financial statements

Jun 2026	
Applying of specific accounting of the semi-annual financial statements	
Applying of specific accounting of the semi-annual financial statements	
Others	
Applying of specific accounting of the semi-annual financial statements	
Applying of specific accounting of the semi-annual financial statements	true
Note to applying of specific accounting of the semi-annual financial statements	
Note to applying of specific accounting of the semi-annual financial statements	（注）詳細は、添付資料6ページ「2. 中間財務諸表及び主な注記（3）中間財務諸表に関する注記事項（中間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

Jun 2026	
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	-
Note to changes in accounting policies, accounting estimates and retrospective restatement	
Note to changes in accounting policies, accounting estimates and retrospective restatement	-

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

Jun 2026	Dec 2025	Jun 2025
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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	17,475	17,474	
Average number of shares	22,957,714		22,957,715

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