

## Document and entity information

	Dec 2023	Mar 2023
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		2023-05-08
Company name		BP Castrol K.K.
Stock exchange listings		
Tokyo		true
Tokyo Prime		-
Tokyo Standard		true
Tokyo Growth		-
Tokyo 1st section		-
Tokyo 2nd section		-
Tokyo Mothers		-
Tokyo JASDAQ		-
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		<a href="http://www.bpcastrol.com">http://www.bpcastrol.com</a>
Business category		
General Business	true	
Specific Business		-
Fiscal Year End	2023-12-31	
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		渡辺克己
Tel		03-5719-7875
Other		
Quarterly statement filing date (as planned)		2023-05-11
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 2023	Mar 2022
Quarterly operating results		
Quarterly operating results		
Operating results		
Income statements information		
Net sales		
Net sales	2,721	2,481
% change	9.6	-
Operating profit		
Operating profit	173	323
% change	-46.3	-49.9
Ordinary profit		
Ordinary profit	191	335
% change	-42.7	-48.3
Profit		
Profit	127	226
% change	-43.7	-48.3
Other operating results		
Basic earnings per share (Yen)	5.56	9.87
Diluted earnings per share (Yen)	-	-
Note to operating results		
Note to operating results	<p>(注)「収益認識に関する会計基準」(企業会計基準第29号 2020年3月31日)等を前第1四半期会計期間の期首から適用しており、2022年12月期第1四半期に係る各数値については、当該会計基準等を適用した後の数値となっており、売上高については対前年同四半期増減率は記載しておりません。</p>	

## Business Results-Quarterly financial positions

(in millions of yens)

	Mar 2023	Dec 2022
Quarterly financial positions		
Quarterly financial positions		
Financial positions		
Total assets	12,424	12,748
Net assets	9,682	10,083
Capital adequacy ratio (%)	77.9	79.1
Note to financial positions		
Owner's equity	9,682	10,083

## Quarterly Dividends

(in millions of yens)

	Dec 2023	Mar 2023	Dec 2022
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			

Result	-	-
Second quarter		
Result		23.00
Forecast	16.00	
Upper	-	
Lower	-	
Third quarter		
Result		-
Forecast	-	
Upper	-	
Lower	-	
Year end		
Result		23.00
Forecast	20.00	
Upper	-	
Lower	-	
Annual		
Result		46.00
Forecast	36.00	
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 2023	Jun 2023
Quarterly forecasts		
Quarterly forecasts		
Title for forecasts	3 . 2023年12月期の業績予想（2023年1月1日～2023年12月31日）	
Preamble to forecasts		
Preamble to forecasts	-	
Main table of forecasts		
Net sales		
Net sales		
Forecast	11,989	5,532
Upper	-	-
Lower	-	-
% change		
Forecast	7.2	3.2
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	1,151	264
Upper	-	-
Lower	-	-
% change		
Forecast	32.5	-55.3
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	1,227	301
Upper	-	-

Lower	-	-
% change		
Forecast	30.3	-50.7
Upper	-	-
Lower	-	-
Profit		
Profit		
Forecast	810	199
Upper	-	-
Lower	-	-
% change		
Forecast	41.5	-49.7
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	35.28	8.67
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 2023
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 2023
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		-

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

	Mar 2023	Dec 2022	Mar 2022
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.