

## Document and entity information

Dec 2023

Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕(非連結)
Filing date	2024-02-09
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
Representative	
Title	代表取締役社長
Name	平川雅規
Inquiries	
Title	財務経理部長
Name	田中正子
Tel	03-5719-7875
Other	
Date of general shareholders' meeting (as planned)	2024-03-26
Dividend payable date (as planned)	2024-03-27
Annual securities report filing date (as planned)	2024-03-26
Supplemental material of annual results	-
Way of getting	-
Convening briefing of annual results	-
Target audience	-
Note to fraction processing method	(百万円未満切捨て)

## Business Results-Operating results

(in millions of yens)

	Dec 2023	Dec 2022
Operating results		
Operating results		
Operating results		
Income statements information		
Net sales		
Net sales	12,037	11,188
% change	7.6	-
Operating profit		
Operating profit	1,108	869
% change	27.5	-61.1
Ordinary profit		
Ordinary profit	1,168	941
% change	24.1	-58.6
Profit		
Profit	781	572
% change	36.5	-63.0
Other operating results		
Basic earnings per share (Yen)	34.04	24.93
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	7.8	5.4
Ordinary profit to total assets ratio (%)	9.1	7.2
Operating profit to net sales ratio (%)	9.2	7.8
Note to operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	(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)等を前事業年度の期首から適用しており、2022年12月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期増減率は記載しておりません。	

## Business Results-Financial positions

(in millions of yens)

	Dec 2023	Dec 2022
Financial positions		
Financial positions		
Financial positions		
Total assets	12,812	12,748
Net assets	9,972	10,083
Capital adequacy ratio (%)	77.8	79.1
Net assets per share (Yen)	434.38	439.20
Note to financial positions		
Owner's equity	9,972	10,083

## Business Results-Cash flows

(in millions of yens)

	Dec 2023	Dec 2022
Cash flows		
Cash flows		
Cash flows		
Cash flows from operating activities	645	378
Cash flows from investing activities	-193	1,720
Cash flows from financing activities	-893	-1,422

## Dividends

(in millions of yens)

	Dec 2024	Dec 2023	Dec 2022
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		16.00	23.00
Forecast	19.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		20.00	23.00
Forecast	23.00		
Upper	-		
Lower	-		
Annual			
Result		36.00	46.00
Forecast	42.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		826	1,056
Payout ratio			
Payout ratio (%)			
Annual			
Result		105.8	184.5
Forecast	101.4		
Ratio of total amount of dividends to net assets			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		8.2	10.1

## Forecasts

(in millions of yens)

	Dec 2024	Jun 2024
Forecasts		
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		-	

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

	Dec 2023
Changes in accounting policies and accounting estimates, retrospective restatement	
Changes in accounting policies and accounting estimates, retrospective restatement	
Others	
Changes in accounting policies and accounting estimates, 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 and accounting estimates, retrospective restatement	

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

	Dec 2023	Dec 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.