Document and entity information

	Dec 2026	Sep 2026
Company information		
Company information		
FASF member mark		true
Document name		第３四半期決算短信〔日本基準〕(非連結)
Filing date		2026-11-06
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		3
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)

	Sep 2026	Sep 2025
Quarterly operating results		

Quarterly operating results		
Operating results		
Income statements information		
Net sales		
Net sales	12,726	10,669
% change	19.3	11.1
Operating profit		
Operating profit	1,514	1,135
% change	33.4	17.7
Ordinary profit		
Ordinary profit	1,597	1,211
% change	31.8	18.0
Profit		
Profit	1,074	758
% change	41.6	10.4
Other operating results		
Basic earnings per share (Yen)	46.79	33.05
Diluted earnings per share (Yen)	-	-
Note to operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)

	Sep 2026	Dec 2025
Quarterly financial positions		
Quarterly financial positions		
Financial positions		
Total assets	13,578	12,986
Net assets	9,907	10,076
Capital adequacy ratio (%)	73.0	77.6
Note to financial positions		
Owner's equity	9,907	10,076

Quarterly Dividends

(in millions of yens)

	Dec 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	-	-
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	-	

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	-
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

	Sep 2026
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

	Sep 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	-

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

	Sep 2026	Dec 2025	Sep 2025
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.