# Document and entity information

| | Dec 2017 | Jun 2017 |
|---|---|---|
| Company information | | |
| Company information | | |
| FASF member mark | | true |
| Document name | | 第２四半期決算短信〔ＩＦＲＳ〕（連結） |
| Filing date | | 2017-08-01 |
| Company name | | OUTSOURCING Inc. |
| Securities code | | 24270 |
| URL | | http://www.outsourcing.co.jp |
| Representative | | |
| Title | | 代表取締役会長兼社長 |
| Name | | 土井 春彦 |
| Inquiries | | |
| Title | | 取締役副社長経営管理本部管掌 |
| Name | | 鈴木 一彦 |
| Tel | | 03-3286-4888 |
| Other | | |
| Quarterly statement filing date (as planned) | | 2017-08-10 |
| Supplemental material of quarterly results | | true |
| Way of getting | | - |
| Convening briefing of quarterly results | | true |
| Target for briefing of quarterly results | | （アナリスト・機関投資家向け） |
| Note to fraction processing method | | （百万円未満四捨五入） |
| Stock exchange listings | | |
| Tokyo | | true |
| Tokyo 1st section | | true |
| Tokyo 2nd section | | - |
| Tokyo Mothers | | - |
| Tokyo JASDAQ | | - |
| Tokyo PRO Market | | - |
| Tokyo Others | | - |
| Nagoya | | - |
| Nagoya 1st section | | - |
| Nagoya 2nd section | | - |
| Nagoya Centrex | | - |
| Nagoya Others | | - |
| Sapporo | | - |
| Sapporo | | - |
| Sapporo Ambitious | | - |
| Sapporo Others | | - |
| Fukuoka | | - |
| Fukuoka | | - |
| Fukuoka Q-Board | | - |
| Fukuoka Others | | - |
| Green Sheet | | - |
| Japan Securities Dealers Association | | - |
| Business category | | |
| General Business | true | |
| Specific Business | - | |
| Fiscal Year End | 2017-12-31 | |
| Quarterly period | | 2 |

# Business Results-Quarterly operating results

(in millions of yens)

| | Jun 2017 | Jun 2016 |
|---|---|---|
| Quarterly operating results | | |
| Quarterly operating results | | |
| Consolidated operating results | | |
| Consolidated income statements information | | |
| Sales | | |
| Sales | 105,811 | 57,380 |
| % change | 84.4 | - |
| Operating income | | |
| Operating income | 3,562 | 2,367 |
| % change | 50.5 | - |
| Profit before tax | | |
| Profit before tax | 3,241 | 1,531 |
| % change | 111.7 | - |
| Profit | | |
| Profit | 1,879 | 722 |
| % change | 160.3 | - |
| Profit attributable to owners of parent | | |
| Profit attributable to owners of parent | 1,529 | 650 |
| % change | 135.0 | - |
| Total comprehensive income | | |
| Total comprehensive income | 2,548 | -1,535 |
| % change in total comprehensive income | - | - |
| Other consolidated operating results | | |
| Basic earnings per share (Yen) | 79.83 | 37.34 |
| Diluted earnings per share (Yen) | 78.95 | 36.91 |
| Note to consolidated operating results | | |
| Note to operating results | - | |

# Business Results-Quarterly financial positions

(in millions of yens)

| | Jun 2017 | Dec 2016 |
|---|---|---|
| Quarterly financial positions | | |
| Quarterly financial positions | | |
| Consolidated financial positions | | |
| Total assets | 115,942 | 90,355 |
| Total equity | 26,371 | 14,932 |
| Equity attributable to owners of parent | 24,046 | 12,630 |
| Equity attributable to owners of parent to total assets ratio (%) | 20.7 | 14.0 |
| Equity attributable to owners of parent per share (Yen) | 1,184.33 | 723.43 |
| Note to consolidated financial positions | | |
| Note to financial positions | （注）2016年８月において行った企業結合に係る暫定的な会計処理の確定に伴い、2016年12月期の連結財務諸表を遡及修正しております。 | |

# Business Results-Note to quarterly business results

| | Jun 2017 |
|---|---|
| Quarterly note to business results | |
| Quarterly note to business results | |
| Note to consolidated financial results | |
| Note to consolidated financial results | - |

# Quarterly Dividends

(in millions of yens)

| | Dec 2017 | Jun 2017 | Dec 2016 |
|---|---|---|---|
| Quarterly dividends | | | |
| Quarterly dividends | | | |
| Dividends | | | |
| Dividend per share (Yen) | | | |
| Dividend per share (Yen) | | | |
| First quarter | | | |
| Result | - | | - |
| Second quarter | | | |
| Result | | 0.00 | 0.00 |
| Third quarter | | | |
| Result | | | - |
| Forecast | - | | |
| Upper | - | | |
| Lower | - | | |
| Year end | | | |
| Result | | | 42.00 |
| Forecast | | 85.00 | |
| Upper | - | | |
| Lower | - | | |
| Annual | | | |
| Result | | | 42.00 |
| Forecast | | 85.00 | |
| 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 2017 |
|---|---|
| Quarterly forecasts | |
| Quarterly forecasts | |
| Title for forecasts | ３．2017年12月期の連結業績予想（2017年１月１日～2017年12月31日） |
| Preamble to consolidated forecasts | |
| Preamble to forecasts | - |
| Main table of consolidated forecasts | |
| Sales | |
| Sales | |
| Forecast | 213,000 |
| Upper | - |
| Lower | - |
| % change | |
| Forecast | 58.6 |
| Upper | - |
| Lower | - |
| Operating income | |
| Operating income | |
| Forecast | 9,500 |
| Upper | - |
| Lower | - |
| % change | |
| Forecast | 70.8 |
| Upper | - |

| | |
|---|---|
| Lower | - |
| Profit before tax | |
| Profit before tax | |
| Forecast | 8,900 |
| Upper | - |
| Lower | - |
| % change | |
| Forecast | 82.4 |
| Upper | - |
| Lower | - |
| Profit | |
| Profit | |
| Forecast | 5,800 |
| Upper | - |
| Lower | - |
| % change | |
| Forecast | 71.2 |
| Upper | - |
| Lower | - |
| Profit attributable to owners of parent | |
| Profit attributable to owners of parent | |
| Forecast | 5,100 |
| Upper | - |
| Lower | - |
| % change | |
| Forecast | 71.3 |
| Upper | - |
| Lower | - |
| Basic earning per share (Yen) | |
| Basic earnings per share (Yen) | |
| Forecast | 283.52 |
| Upper | - |
| Lower | - |
| Note to consolidated 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 IFRS-Material changes in subsidiaries during this period changes in scope of consolidations resulting from change in subsidiaries

| | Jun 2017 |
|---|---|
| Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from changes in subsidiaries) | |
| Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from changes in subsidiaries) | |
| Others | |
| Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from changes in subsidiaries) | |
| Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from changes in subsidiaries) | true |
| Number of subsidiaries newly consolidated | 2 |
| Name of subsidiaries newly consolidated | Orizon Holding GmbH, アメリカンエンジニアコーポレイション |
| Note to material changes in subsidiaries during this period | |
| Note to material changes in subsidiaries during this period | - |

## Notes, Quarterly IFRS-Changes in accounting policies and accounting estimates

| | Jun 2017 |
|---|---|
| Changes in accounting policies and accounting estimates | |
| Changes in accounting policies and accounting estimates | |
| Others | |
| Changes in accounting policies and accounting estimates | |
| Changes in accounting policies required by IFRS | - |
| Changes in accounting policies other than IFRS requirements | - |
| Changes in accounting estimates | - |
| Note to changes in accounting policies and accounting estimates | |
| Note to changes in accounting policies and accounting estimates | - |

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

| | Jun 2017 | Dec 2016 | Jun 2016 |
|---|---|---|---|
| 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) | 20,303,200 | 17,458,000 | |
| Number of treasury stock at the end of fiscal year | 98 | 98 | |
| Average number of shares | 19,148,110 | | 17,414,558 |
| 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.**