Document and entity information

	Dec 2017	Sep 2017
Company information		
Company information		
FASF member mark		true
Document name		第３四半期決算短信〔ＩＦＲＳ〕（連結）
Filing date		2017-11-01
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)		2017-11-13
Supplemental material of quarterly results		true
Way of getting		-
Convening briefing of quarterly results		-
Target for briefing of quarterly results		-
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		3

Business Results-Quarterly operating results

(in millions of yens)

	Sep 2017	Sep 2016
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Sales		
Sales	165,515	93,307
% change	77.4	-
Operating income		
Operating income	6,857	3,947
% change	73.8	-
Profit before tax		
Profit before tax	6,336	2,931
% change	116.1	-
Profit		
Profit	3,979	1,612
% change	146.8	-
Profit attributable to owners of parent		
Profit attributable to owners of parent	3,420	1,452
% change	135.6	-
Total comprehensive income		
Total comprehensive income	5,782	-1,349
% change in total comprehensive income	-	-
Other consolidated operating results		
Basic earnings per share (Yen)	34.98	16.66
Diluted earnings per share (Yen)	34.64	16.47
Note to consolidated operating results		
Note to operating results	（注）当社は、2017年10月１日付で普通株式１株につき５株の株式分割を行っております。これに伴い、前連結会計年度の期首に当該株式分割が行われたと仮定して、「基本的１株当たり四半期利益」及び「希薄化後１株当たり四半期利益」を算定しております。	

Business Results-Quarterly financial positions

(in millions of yens)

	Sep 2017	Dec 2016
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	120,542	90,355
Total equity	27,914	14,932
Equity attributable to owners of parent	26,145	12,630
Equity attributable to owners of parent to total assets ratio (%)	21.7	14.0
Equity attributable to owners of parent per share (Yen)	256.58	144.68
Note to consolidated financial positions		

Note to financial positions	（注１）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。 （注２）当社は、2017年10月１日付で普通株式１株につき５株の株式分割を行っております。これに伴い、前連結会計年度の期首に当該株式分割が行われたと仮定して、「１株当たり親会社所有者帰属持分」を算定しております。

Business Results-Note to quarterly business results

	Sep 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	Sep 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	-		-
Year end			
Result			42.00
Forecast	17.00		
Upper	-		
Lower	-		
Annual			
Result			42.00
Forecast	-		
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		（注２）当社は、2017年10月１日付で普通株式１株につき５株の株式分割を行っております。2016年12月期については、当該株式分割前の実際の配当額を記載し、2017年12月期（予想）の期末配当金は当該株式分割を考慮した金額となっております。したがいまして、2017年２月14日に公表しました１株当たり配当予想85円から実質的な変更はありません。

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	56.70
Upper	-
Lower	-
Correction of financial forecast from the most recent financial forecast	
Correction of financial forecast from the most recent financial forecast	
Forecast	-
Note to consolidated forecasts	
Note to forecasts	（注２）当社は、2017年10月１日付で普通株式１株につき５株の株式分割を行っております。これに伴い、2017年12月期の連結業績予想における「基本的１株当たり当期利益」については、当該株式分割の影響を考慮しております。

Notes, Quarterly IFRS-Material changes in subsidiaries during this period changes in scope of consolidations resulting from change in subsidiaries

	Sep 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

	Sep 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

	Sep 2017	Dec 2016	Sep 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)	101,897,500	87,290,000	
Number of treasury stock at the end of fiscal year	490	490	
Average number of shares	97,762,180		87,117,945
Note to number of issued and outstanding shares (common stock)			
Note to number of issued and outstanding shares (common stock)	（注）当社は、2017年10月１日付で普通株式１株につき５株の株式分割を行っております。これに伴い、前連結会計年度の期首に当該株式分割が行われたと仮定して、「発行済株式数（普通株式）」を算定しております。		

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