

Document and entity information

		Dec 2017
Company information		
Company information		
FASF member mark		true
Document name		決算短信（ I F R S ）（ 連結 ）
Filing date		2018-02-14
Company name		OUTSOURCING Inc.
Securities code		24270
URL		http://www.outsourcin g.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		
Date of general shareholders' meeting (as planned)		2018-03-28
Dividend payable date (as planned)		2018-03-29
Annual securities report filing date (as planned)		2018-03-29
Supplemental material of annual results		true
Way of getting		-
Convening briefing of annual results		true
Target audience		（ 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

Business Results-Operating results

(in millions of yens)

	Dec 2017	Dec 2016
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Sales		
Sales	230,172	134,283
% change	71.4	66.0
Operating income		
Operating income	11,360	5,563
% change	104.2	78.8
Profit before tax		
Profit before tax	10,395	4,939
% change	110.5	70.9
Profit		
Profit	6,929	3,448
% change	100.9	90.7
Profit attributable to owners of parent		
Profit attributable to owners of parent	6,180	3,037
% change	103.4	73.4
Total comprehensive income		
Total comprehensive income	9,188	2,330
% change in total comprehensive income	294.5	89.5
Other consolidated operating results		
Basic earnings per share (Yen)	62.53	34.85
Diluted earnings per share (Yen)	61.97	34.46
Profit to equity attributable to owners of parent ratio (%)	37.8	32.3
Profit before tax to total assets ratio (%)	9.7	7.4
Operating income to sales ratio (%)	4.9	4.1
Note to consolidated operating results		
Investments accounted for using equity method	-	-
Note to operating results	(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、「基本的1株当たり当期利益」及び「希薄化後1株当たり当期利益」を算定しております。	

Business Results-Financial positions

(in millions of yens)

	Dec 2017	Dec 2016
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	124,645	90,355
Total equity	26,757	10,001
Equity attributable to owners of parent	24,958	7,699
Equity attributable to owners of parent to total assets ratio (%)	20.0	8.5
Equity attributable to owners of parent per share (Yen)	244.76	88.20
Note to consolidated financial positions		

(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、「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-Cash flows

(in millions of yens)

	Dec 2017	Dec 2016
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	10,132	1,246
Cash flows from investing activities	-8,498	-28,717
Cash flows from financing activities	5,389	31,688
Cash and cash equivalents at end of period	19,108	11,746
Note to consolidated cash flows		
Note to cash flows	-	

Business Results-Note to business results

	Dec 2017
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Dividends

(in millions of yens)

	Dec 2018	Dec 2017	Dec 2016
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		0.00	0.00
Forecast	0.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		19.00	42.00
Forecast	21.00		
Upper	-		
Lower	-		

Annual			
Result		19.00	42.00
Forecast	21.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		1,937	733
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		30.4	110.2
Forecast	31.0		
Ratio of total amount of dividends to equity attributable to owner of parent (consolidated)			
Ratio of total amount of dividends to equity attributable to owner of parent (consolidated) (%)			
Annual			
Result		11.4	6.5
Note to dividends			
Note to dividends			

(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。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月期及び2018年12月期（予想）については当該株式分割を考慮した金額となっております。

Forecasts

(in millions of yens)

	Dec 2018	Jun 2018
Forecasts		
Forecasts		
Title for forecasts	3. 2018年12月期の連結業績予想（2018年1月1日～2018年12月31日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Sales		
Sales		
Forecast	290,000	130,000
Upper	-	-
Lower	-	-
% change		
Forecast	26.0	22.9
Upper	-	-
Lower	-	-
Operating income		
Operating income		
Forecast	13,800	3,700
Upper	-	-
Lower	-	-
% change		
Forecast	21.5	3.9
Upper	-	-

Lower	-	-
Profit before tax		
Profit before tax		
Forecast	12,800	3,200
Upper	-	-
Lower	-	-
% change		
Forecast	23.1	1.2
Upper	-	-
Lower	-	-
Profit		
Profit		
Forecast	8,600	1,700
Upper	-	-
Lower	-	-
% change		
Forecast	24.1	-5.6
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	6,900	1,100
Upper	-	-
Lower	-	-
% change		
Forecast	11.7	-24.2
Upper	-	-
Lower	-	-
Basic earning per share (Yen)		
Basic earnings per share (Yen)		
Forecast	67.66	10.78
Upper	-	-
Lower	-	-
Note to consolidated forecasts		
Note to forecasts	-	

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

	Dec 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ーション
Note to material changes in subsidiaries during this period	
Note to material changes in subsidiaries during this period	-

Notes IFRS-Changes in accounting policies and accounting estimates

	Dec 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-Number of issued and outstanding shares common stock

	Dec 2017	Dec 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)	101,968,000	87,290,000
Number of treasury stock at the end of fiscal year	490	490
Average number of shares	98,810,455	87,157,765
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。	

Business Results-Overview of nonconsolidated operating results

(in millions of yens)

	Dec 2017	Dec 2016
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	34,891	27,676
% change	26.1	5.0
Operating income		
Operating income	1,177	1,352
% change	-12.9	28.5
Ordinary income		
Ordinary income	2,089	2,642
% change	-20.9	141.6
Profit		
Profit	2,408	1,439
% change	67.3	127.3
Other non-consolidated operating results		
Basic earnings per share (Yen)	24.37	16.51
Diluted earnings per share (Yen)	24.15	16.32
Note to non-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、前事業年度の期首に当該株式分割が行われたと仮定して、「1株当たり当期純利益」及び「潜在株式調整後1株当たり当期純利益」を算定しております。

Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

	Dec 2017	Dec 2016
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	68,526	52,320
Net assets	21,405	9,038
Capital adequacy ratio (%)	31.1	17.0
Net assets per share (Yen)	209.18	102.11
Note to non-consolidated financial positions		
Owner's equity	21,330	8,913

Note to financial positions

(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、前事業年度の期首に当該株式分割が行われたと仮定して、「1株当たり純資産」を算定しております。

Business Results-Note to overview of nonconsolidated business results

	Dec 2017
Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to financial results	-

Overview of nonconsolidated Forecasts

(in millions of yens)

	Dec 2018
Non-consolidated forecasts	
Non-consolidated forecasts	
Preamble to non-consolidated forecasts	
Preamble to forecasts	-
Note to non-consolidated forecasts	
Note to forecasts	-

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