

Supplementary Materials for the Six Months Ended September 30, 2017

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I . General Account

1. Securities (General Account)

(1) Breakdown of Securities (General Account)

(Millions of Yen)

	As of March 31, 2017		As of September 30, 2017	
	Amount	Percentage	Amount	Percentage
National government bonds	1,924,193	46.6	1,873,981	43.9
Local government bonds	55,636	1.3	55,876	1.3
Corporate bonds	915,806	22.2	984,867	23.1
Public entity bonds	375,100	9.1	386,269	9.0
Domestic stocks	282,959	6.9	317,603	7.4
Foreign securities	869,024	21.1	948,551	22.2
Foreign bonds	642,030	15.6	682,119	16.0
Foreign stocks and other foreign securities	226,993	5.5	266,432	6.2
Other securities	77,487	1.9	90,603	2.1
Total	4,125,107	100.0	4,271,483	100.0

(2) Securities by Contractual Maturity Date (General Account)

As of March 31, 2017

(Millions of Yen)

	Due in 1 year or less	Due after 1 year to 3 years	Due after 3 years to 5 years	Due after 5 years to 7 years	Due after 7 years to 10 years	Due after 10 years or having no maturity date	Total
Securities	74,769	159,817	226,921	230,856	609,118	2,823,622	4,125,107
National government bonds	7,736	26,064	33,559	28,626	172,295	1,655,911	1,924,193
Local government bonds	2,222	9,353	13,224	2,305	1,104	27,425	55,636
Corporate bonds	49,359	107,396	97,406	87,976	158,718	414,948	915,806
Domestic stocks						282,959	282,959
Foreign securities	14,550	17,003	79,743	108,157	275,558	374,011	869,024
Foreign bonds	1,858	17,003	79,743	108,157	265,538	169,730	642,030
Foreign stocks and other foreign securities	12,692	-	-	-	10,019	204,281	226,993
Other securities	901	-	2,987	3,790	1,441	68,366	77,487
Monetary claims bought	-	-	-	-	-	33,202	33,202
Negotiable certificates of deposit	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
Total	74,769	159,817	226,921	230,856	609,118	2,856,825	4,158,309

As of September 30, 2017

(Millions of Yen)

	Due in 1 year or less	Due after 1 year to 3 years	Due after 3 years to 5 years	Due after 5 years to 7 years	Due after 7 years to 10 years	Due after 10 years or having no maturity date	Total
Securities	85,412	174,662	279,504	274,139	603,895	2,853,868	4,271,483
National government bonds	4,714	38,127	24,870	24,772	194,321	1,587,174	1,873,981
Local government bonds	5,509	10,377	9,166	2,908	500	27,414	55,876
Corporate bonds	61,420	93,682	145,960	124,608	131,851	427,343	984,867
Domestic stocks						317,603	317,603
Foreign securities	12,999	32,452	96,492	118,025	274,193	414,389	948,551
Foreign bonds	1,305	32,452	96,492	118,025	272,675	161,167	682,119
Foreign stocks and other foreign securities	11,693	-	-	-	1,517	253,221	266,432
Other securities	768	23	3,015	3,823	3,029	79,943	90,603
Monetary claims bought	-	-	-	-	-	31,564	31,564
Negotiable certificates of deposit	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
Total	85,412	174,662	279,504	274,139	603,895	2,885,432	4,303,048

(3) Domestic Stocks by Industry (General Account)

(Millions of Yen)

	As of March 31, 2017		As of September 30, 2017	
	Amount	Percentage	Amount	Percentage
Forestry and fisheries	32	0.0	34	0.0
Mining	–	–	–	–
Construction	3,761	1.3	3,809	1.2
Manufacturing industry				
Food products	2,431	0.9	2,687	0.8
Textiles and clothing	18	0.0	16	0.0
Pulp and paper	88	0.0	91	0.0
Chemicals	32,765	11.6	41,638	13.1
Medical supplies	616	0.2	660	0.2
Oil and coal products	–	–	–	–
Rubber products	24,856	8.8	24,049	7.6
Glass and stone products	154	0.1	915	0.3
Steel	1,322	0.5	1,429	0.5
Non-steel metals	14,427	5.1	17,035	5.4
Metal products	386	0.1	362	0.1
Machinery	5,463	1.9	7,750	2.4
Electric appliances	47,918	16.9	54,944	17.3
Transportation equipment	2,192	0.8	3,135	1.0
Precision instruments	4	0.0	4	0.0
Others	6,413	2.3	6,987	2.2
Electric and gas utilities	338	0.1	338	0.1
Transportation and Communications industries				
Ground transportation	43,068	15.2	52,570	16.6
Water transportation	3	0.0	3	0.0
Air transportation	–	–	–	–
Warehouses	1,930	0.7	1,948	0.6
Telecommunications	1,448	0.5	1,560	0.5
Commerce				
Wholesale	39,841	14.1	44,065	13.9
Retail	3,612	1.3	3,764	1.2
Financial industries				
Banks	34,983	12.4	32,869	10.3
Securities and trading companies	6,348	2.2	6,142	1.9
Insurance	245	0.1	410	0.1
Others	4,022	1.4	4,237	1.3
Real estate	1,321	0.5	1,309	0.4
Service	2,940	1.0	2,830	0.9
Total	282,959	100.0	317,603	100.0

(4) Fair Value Information on Derivative Transactions (General Account)

(i) Gains and Losses on Derivatives (Hedge Accounting Applied and Hedge Accounting Not Applied) (General Account)

(Millions of Yen)

As of March 31, 2017	Interest-related	Currency-related	Stock-related	Bond-related	Others	Total
Hedge accounting applied	-	5,381	-	-	-	5,381
Hedge accounting not applied	-	1,241	(20)	-	-	1,220
Total	-	6,622	(20)	-	-	6,601

Note:

Gains/losses on derivative financial instruments with fair value hedge accounting applied (currency-related, gain of 5,381 million yen) and gains/losses on derivative financial instruments with hedge accounting not applied are reported in the statements of income.

(Millions of Yen)

As of September 30, 2017	Interest-related	Currency-related	Stock-related	Bond-related	Others	Total
Hedge accounting applied	-	(15,306)	-	-	-	(15,306)
Hedge accounting not applied	-	(976)	-	-	-	(976)
Total	-	(16,283)	-	-	-	(16,283)

Note:

Gains/losses on derivative financial instruments with fair value hedge accounting applied (currency-related, loss of 15,306 million yen) and gains/losses on derivative financial instruments with hedge accounting not applied are reported in the statements of income.

(ii) Interest-related Transactions (General Account)

No ending balance as of September 30, 2017 and as of March 31, 2017

(iii) Currency-related Transactions (General Account)

(Millions of Yen)

	As of March 31, 2017				As of September 30, 2017			
	Notional amount/ contract value		Fair value	Gains/ losses	Notional amount/ contract value		Fair value	Gains/ losses
	over 1 year				over 1 year			
Over the counter								
Currency forward contracts								
Sold	785,411	-	6,544	6,544	952,852	-	(16,237)	(16,237)
U.S. dollars	696,366	-	5,927	5,927	834,746	-	(14,788)	(14,788)
Australian dollars	44,572	-	(227)	(227)	60,828	-	(115)	(115)
Canadian dollars	24,536	-	637	637	24,932	-	(686)	(686)
Euro	19,935	-	206	206	32,344	-	(646)	(646)
Bought	14,723	-	77	77	74,149	-	(45)	(45)
U.S. dollars	14,723	-	77	77	74,149	-	(45)	(45)
Australian dollars	-	-	-	-	-	-	-	-
Canadian dollars	-	-	-	-	-	-	-	-
Euro	-	-	-	-	-	-	-	-
Currency options								
Sold								
Call options	-	-	-	-	-	-	-	-
Put options	[-]	-	-	-	[-]	-	-	-
Bought								
Call options	-	-	-	-	-	-	-	-
Put options	[-]	-	-	-	[-]	-	-	-
Currency swaps								
Others								
Sold	-	-	-	-	-	-	-	-
Bought	[-]	-	-	-	[-]	-	-	-
Total				6,622				(16,283)

Notes:

- The fair values of currency forward contracts are stated at theoretical prices based on TTM, WM Reuters rate, discount rate and others at balance sheet dates.
- The fair values of currency forward contracts show gains/losses.
- Assets and liabilities which are denominated in foreign currencies but have fixed settlement in yen under currency-related derivative transactions are reported in yen amounts in the balance sheets and those currency-related derivative transactions are excluded from the table above.

(iv) Stock-related Transactions (General Account)

(Millions of Yen)

	As of March 31, 2017				As of September 30, 2017			
	Notional amount/ contract value		Fair value	Gains/ losses	Notional amount/ contract value		Fair value	Gains/ losses
		over 1 year				over 1 year		
Over the counter								
Stock forward contracts								
Sold	-	-	-	-	-	-	-	-
Bought	-	-	-	-	-	-	-	-
Stock options								
Sold								
Call options	-	-	-	-	-	-	-	-
Put options	[-]	-	-	-	[-]	-	-	-
Bought								
Call options	-	-	-	-	-	-	-	-
Put options	49,998	-	-	(20)	-	-	-	-
	[20]				[-]			
Others								
Sold	-	-	-	-	-	-	-	-
Bought	[-]	-	-	-	[-]	-	-	-
	-	-	-	-	-	-	-	-
	[-]	-	-	-	[-]	-	-	-
Total				(20)				-

Note: Figures in [] are option premiums.

(v) Bond-related Transactions (General Account)

No ending balance as of September 30, 2017 and as of March 31, 2017.

2. Loans (General Account)

(1) Breakdown of Loans (General Account)

(Millions of Yen)

	As of March 31, 2017	As of September 30, 2017
Policy loans	57,577	53,639
Policyholder loans	52,770	49,122
Premium loans	4,806	4,516
Industrial and consumer loans	500,184	458,594
(Loans to borrowers outside Japan)	(-)	(-)
Loans to corporations (Loans to domestic corporations)	494,452 (494,452)	453,253 (453,253)
Loans to government, international organizations and government-related organizations	699	651
Loans to local government and public entities	2,530	2,530
Mortgage loans	454	407
Consumer loans	2,010	1,718
Others	38	32
Total	557,761	512,233
Subordinated loans	56,300	32,800

(2) Loans by Contractual Maturity Date (General Account)

(Millions of Yen)

	Due in 1 year or less	Due after 1 year to 3 years	Due after 3 years to 5 years	Due after 5 years to 7 years	Due after 7 years to 10 years	Due after 10 years or having no maturity date	Total
As of March 31, 2017							
Floating-rate loans	2,531	11,946	3,183	77	1,702	25,000	44,441
Fixed-rate loans	70,050	118,692	96,723	72,678	61,494	36,103	455,743
Total	72,582	130,639	99,907	72,755	63,196	61,103	500,184
As of September 30, 2017							
Floating-rate loans	2,322	11,673	8,597	58	1,701	28,000	52,354
Fixed-rate loans	60,799	153,563	69,013	59,883	47,733	15,245	406,239
Total	63,122	165,237	77,611	59,941	49,435	43,245	458,594

(3) Loans to Domestic Corporations by Corporation Size (General Account)

(Millions of Yen except number of borrowers)

		As of March 31, 2017		As of September 30, 2017	
			Percentage		Percentage
Large corporations	Number of borrowers	96	80.7	94	80.3
	Amount of loans	448,169	90.6	408,091	90.0
Medium-sized corporations	Number of borrowers	1	0.8	1	0.9
	Amount of loans	225	0.0	175	0.0
Small-sized corporations	Number of borrowers	22	18.5	22	18.8
	Amount of loans	46,057	9.3	44,987	9.9
Total	Number of borrowers	119	100.0	117	100.0
	Amount of loans	494,452	100.0	453,253	100.0

Notes:

1. Categorization by corporation size is based on the following criteria.
2. Number of borrowers does not equal the number of loan transactions.

Criteria:

1. Large corporations include corporations with paid-in capital of at least ¥1 billion and more than 300 employees (more than 50 employees in the case of retailers and restaurants; more than 100 employees in the case of service companies and wholesalers).
2. Medium-sized corporations include corporations with paid-in capital of more than ¥300 million and less than ¥1 billion (more than ¥50 million and less than ¥1 billion in the case of retailers, restaurants and service companies; more than ¥100 million and less than ¥1 billion in the case of wholesalers) and more than 300 employees (more than 50 employees in the case of retailers and restaurants; more than 100 employees in the case of service companies and wholesalers).
3. Small-sized corporations include all other corporations.

(4) Industrial and Consumer Loans by Industry (General Account)

(Millions of Yen)

	As of March 31, 2017		As of September 30, 2017	
	Amount	Percentage	Amount	Percentage
Domestic				
Manufacturing industry	75,946	15.2	75,930	16.6
Food products	2,120	0.4	90	0.0
Textiles and clothing	6,000	1.2	6,000	1.3
Wood and wood products	-	-	-	-
Pulp and paper	3,840	0.8	3,824	0.8
Printing	36	0.0	18	0.0
Chemicals	12,298	2.5	11,700	2.6
Oil and coal products	800	0.2	800	0.2
Ceramic, stone and clay products	506	0.1	591	0.1
Steel	11,000	2.2	14,000	3.1
Non-steel metals	25,388	5.1	25,019	5.5
Metal products	-	-	-	-
Machinery	7,185	1.4	7,142	1.6
Electric appliances	1,000	0.2	1,000	0.2
Transportation equipment	5,055	1.0	5,045	1.1
Other manufactured goods	716	0.1	700	0.2
Farming and forestry	-	-	-	-
Fisheries	-	-	-	-
Mining	-	-	-	-
Construction	2,160	0.4	2,193	0.5
Electric, gas, steam and water utilities	16,500	3.3	16,000	3.5
Telecommunications	2,590	0.5	2,027	0.4
Transportation and postal services	57,759	11.5	57,046	12.4
Wholesale	83,330	16.7	73,662	16.1
Retail	2,486	0.5	2,426	0.5
Financial and insurance	172,155	34.4	146,323	31.9
Real estate	25,916	5.2	23,889	5.2
Rental services	49,750	9.9	48,738	10.6
Scientific research, professional and technological services	-	-	-	-
Hospitality	314	0.1	251	0.1
Restaurant and catering	-	-	-	-
Entertainment	7,660	1.5	6,674	1.5
Education, learning support	-	-	-	-
Medical	-	-	-	-
Other services	1,150	0.2	1,305	0.3
Local public entities	-	-	-	-
Individuals	2,464	0.5	2,126	0.5
Total domestic	500,184	100.0	458,594	100.0
Foreign				
Government	-	-	-	-
Financial institutions	-	-	-	-
Commercial and industrial	-	-	-	-
Total foreign	-	-	-	-
Total	500,184	100.0	458,594	100.0

Note: Domestic industry categories above are based on classification used by Bank of Japan in survey of loans.

(5) Loans by Collateral Type (General Account)

(Millions of Yen)

	As of March 31, 2017		As of September 30, 2017	
	Amount	Percentage	Amount	Percentage
Secured loans	3,567	0.7	3,733	0.8
Loans secured by securities	3,195	0.6	3,429	0.7
Loans secured by real estate, movable assets and foundations	372	0.1	304	0.1
Loans secured by personal guarantees	-	-	-	-
Guaranteed loans	11,280	2.3	11,210	2.4
Unsecured loans	482,872	96.5	441,523	96.3
Others	2,464	0.5	2,126	0.5
Total	500,184	100.0	458,594	100.0
Subordinated loans	56,300	11.3	32,800	7.2

3. Foreign Investments (General Account)

(1) Breakdown by Asset Composition (General Account)

(i) Assets Denominated in Foreign Currency (General Account)

(Millions of Yen)

	As of March 31, 2017		As of September 30, 2017	
	Amount	Percentage	Amount	Percentage
Foreign bonds	486,287	55.7	526,785	55.2
Foreign stocks	38	0.0	37	0.0
Cash, deposits and other assets	56,969	6.5	119,305	12.5
Subtotal	543,295	62.3	646,128	67.8

(ii) Assets Swapped into Yen (General Account)

(Millions of Yen)

	As of March 31, 2017		As of September 30, 2017	
	Amount	Percentage	Amount	Percentage
Foreign bonds	-	-	-	-
Cash, deposits and other assets	-	-	-	-
Subtotal	-	-	-	-

(iii) Assets Denominated in Yen (General Account)

(Millions of Yen)

	As of March 31, 2017		As of September 30, 2017	
	Amount	Percentage	Amount	Percentage
Loans to borrowers outside Japan	-	-	-	-
Foreign bonds and other assets	329,373	37.7	307,390	32.2
Subtotal	329,373	37.7	307,390	32.2

(iv) Total (General Account)

(Millions of Yen)

	As of March 31, 2017		As of September 30, 2017	
	Amount	Percentage	Amount	Percentage
Total foreign investments	872,669	100.0	953,519	100.0
Foreign real estate	-	-	-	-

Note: Assets swapped into yen are assets whose settlement amounts are fixed into yen by foreign currency forward contracts and other agreements and which are reported in the yen amounts on the balance sheets.

(2) Investments by Region (General Account)

(Millions of Yen)

	As of March 31, 2017							
	Foreign securities						Loans to borrowers outside Japan	
			Foreign bonds		Foreign stocks and other foreign securities			
Amount	Percentage	Amount	Percentage	Amount	Percentage	Amount	Percentage	
North America	255,830	29.4	249,056	28.7	6,773	0.8	-	-
Europe	210,028	24.2	209,365	24.1	663	0.1	-	-
Oceania	-	-	-	-	-	-	-	-
Asia	32	0.0	-	-	32	0.0	-	-
Latin America	313,769	36.1	94,245	10.8	219,524	25.3	-	-
Middle East	-	-	-	-	-	-	-	-
Africa	-	-	-	-	-	-	-	-
International organizations	89,362	10.3	89,362	10.3	-	-	-	-
Total	869,024	100.0	642,030	73.9	226,993	26.1	-	-

(Millions of Yen)

	As of September 30, 2017							
	Foreign securities						Loans to borrowers outside Japan	
			Foreign bonds		Foreign stocks and other foreign securities			
Amount	Percentage	Amount	Percentage	Amount	Percentage	Amount	Percentage	
North America	318,200	33.5	264,584	27.9	53,615	5.7	-	-
Europe	235,777	24.9	232,756	24.5	3,020	0.3	-	-
Oceania	-	-	-	-	-	-	-	-
Asia	31	0.0	-	-	31	0.0	-	-
Latin America	304,108	32.1	94,343	9.9	209,764	22.1	-	-
Middle East	-	-	-	-	-	-	-	-
Africa	-	-	-	-	-	-	-	-
International organizations	90,433	9.5	90,433	9.5	-	-	-	-
Total	948,551	100.0	682,119	71.9	266,432	28.1	-	-

Note: Categorization of region is based on location of issuers or borrowers.

(Reference)

The following tables set forth the amounts of foreign securities investment based on the location of the issuers or type of securities on which substantial risks exist as of the dates indicated.

(Millions of Yen)

	As of March 31, 2017					
	Foreign securities		Foreign bonds		Foreign stocks and other foreign securities	
	Amount	Percentage	Amount	Percentage	Amount	Percentage
North America	252,464	29.1	249,056	28.7	3,407	0.4
Europe (sovereign bonds)	40,534	4.7	40,534	4.7	-	-
Europe (government affiliated financial institutions)	100,830	11.6	100,830	11.6	-	-
Oceania	-	-	-	-	-	-
Asia	32	0.0	-	-	32	0.0
Latin America	1,885	0.2	1,885	0.2	-	-
Middle East	-	-	-	-	-	-
Africa	-	-	-	-	-	-
International organizations	89,362	10.3	89,362	10.3	-	-
Reverse dual currency bonds	155,000	17.8	155,000	17.8	-	-
Preferred securities and others	228,913	26.3	5,360	0.6	223,553	25.7
Total	869,024	100.0	642,030	73.9	226,993	26.1

(Millions of Yen)

	As of September 30, 2017					
	Foreign securities		Foreign bonds		Foreign stocks and other foreign securities	
	Amount	Percentage	Amount	Percentage	Amount	Percentage
North America	314,750	33.2	264,584	27.9	50,166	5.3
Europe (sovereign bonds)	53,579	5.6	53,579	5.6	-	-
Europe (government affiliated financial institutions)	111,176	11.7	111,176	11.7	-	-
Oceania	-	-	-	-	-	-
Asia	31	0.0	-	-	31	0.0
Latin America	1,925	0.2	1,925	0.2	-	-
Middle East	-	-	-	-	-	-
Africa	-	-	-	-	-	-
International organizations	90,433	9.5	90,433	9.5	-	-
Reverse dual currency bonds	155,000	16.3	155,000	16.3	-	-
Preferred securities and others	221,653	23.4	5,418	0.6	216,234	22.8
Total	948,551	100.0	682,119	71.9	266,432	28.1

Notes:

- 1.Reverse dual currency bonds are repackaged bonds, whose underlying assets are Japanese Government Bonds.
- 2.Preferred securities and others consists of preferred securities issued by funding subsidiaries of large Japanese banking entities, mutual funds, hedge funds and others.

(3) Foreign Currency-denominated Assets by Currency (General Account)

(Millions of Yen)

	As of March 31, 2017		As of September 30, 2017	
	Amount	Percentage	Amount	Percentage
U.S. dollars	458,863	84.5	540,655	83.7
Australian dollars	40,629	7.5	47,393	7.3
Euro	19,458	3.6	32,598	5.0
Canadian dollars	24,314	4.5	25,452	3.9
Other currencies	29	0.0	28	0.0
Total	543,295	100.0	646,128	100.0

(Reference)

The following tables set forth the amounts and percentage of foreign currency-denominated assets which include assets other than foreign investments (mainly foreign currency-denominated domestic bonds) in general account.

(Millions of Yen)

	As of March 31, 2017		As of September 30, 2017	
	Amount	Percentage	Amount	Percentage
U.S. dollars	817,912	90.0	965,727	88.9
Australian dollars	45,526	5.0	61,610	5.7
Euro	20,552	2.3	33,803	3.1
Canadian dollars	24,314	2.7	25,452	2.3
Other currencies	29	0.0	28	0.0
Total	908,336	100.0	1,086,623	100.0

II. Separate Account

1. Individual Variable Insurance (Separate Account)

(1) Fair Value Information on Securities (Separate Account)

(i) Net Valuation Gains/Losses on Trading Securities (Separate Account)

(Millions of Yen)

	As of March 31, 2017		As of September 30, 2017	
	Amount	Net valuation gains(losses) included in the statements of income	Amount	Net valuation gains(losses) included in the statements of income
Trading securities	27,242	1,033	28,853	792

Note: Net valuation gains(losses) include reversal of gains(losses) on valuation of securities from the previous fiscal year.

(ii) Breakdown of Securities (Separate Account)

(Millions of Yen)

	As of March 31, 2017	As of September 30, 2017
	Amount	Amount
Domestic bonds	6,510	6,847
Domestic stocks	10,882	11,511
Foreign securities	9,848	10,494
Foreign bonds	2,984	3,133
Foreign stocks and other foreign securities	6,863	7,361
Other securities	-	-
Total	27,242	28,853

Note: The table above includes assets which are considered appropriate to deem as securities under the Financial Instruments and Exchange Act.

(2) Information on Derivative Transactions (Separate Account)

(i) Interest-related Transactions (Separate Account)

No ending balance as of September 30, 2017 and as of March 31, 2017.

(ii) Currency-related Transactions (Separate Account)

No ending balance as of September 30, 2017 and as of March 31, 2017.

(iii) Stock-related Transactions (Separate Account)

No ending balance as of September 30, 2017 and as of March 31, 2017.

(iv) Bond-related Transactions (Separate Account)

No ending balance as of September 30, 2017 and as of March 31, 2017.

2. Individual Variable Annuities (Separate Account)

The company does not have individual variable annuity contracts in force.

III. Company Total of General Account and Separate Account

1. Asset Composition (Company Total)

(Millions of Yen)

	As of September 30, 2017		
	General account	Separate account	Total
Cash, deposits and call loans	215,034	1,437	216,471
Money held in trust	-	-	-
Domestic bonds	2,914,725	6,847	2,921,573
Domestic stocks	317,603	11,511	329,114
Foreign securities	948,551	10,494	959,046
Loans	512,233	-	512,233
Real estate	399,308	-	399,308
Total assets	5,515,400	30,727	5,546,036
Foreign currency-denominated assets	1,086,623	10,548	1,097,171

2. Fair Value Information on Securities (Company Total)

(1) Fair Value Information on Securities (Company Total)

(i) Net Valuation Gains/Losses on Trading Securities (Company Total)

(Millions of Yen)

	As of March 31, 2017		As of September 30, 2017	
	Amount	Net valuation gains(losses) included in the statements of income	Amount	Net valuation gains(losses) included in the statements of income
Trading securities	27,242	1,033	28,853	792

(ii) Fair Value Information on Securities (with fair value, other than trading securities) (Company Total)

(Millions of Yen)

	As of March 31, 2017					As of September 30, 2017				
	Book value	Fair value	Gains/losses			Book value	Fair value	Gains/losses		
				Gains	Losses				Gains	Losses
Held-to-maturity debt securities	371,278	416,896	45,617	45,701	(83)	362,367	408,484	46,117	46,179	(61)
Policy-reserve-matching bonds	2,161,957	2,494,257	332,299	348,124	(15,824)	2,124,635	2,428,827	304,191	323,707	(19,516)
Stocks of subsidiaries	-	-	-	-	-	-	-	-	-	-
Available-for-sale securities	1,417,128	1,503,956	86,828	131,145	(44,316)	1,582,353	1,709,954	127,600	166,069	(38,468)
Domestic bonds	550,475	551,345	870	8,259	(7,388)	610,863	614,620	3,756	8,927	(5,171)
Domestic stocks	152,037	263,893	111,855	117,840	(5,984)	157,077	298,524	141,447	148,907	(7,460)
Foreign securities	636,825	611,229	(25,595)	2,440	(28,035)	726,301	706,206	(20,095)	4,300	(24,396)
Foreign bonds	506,871	486,287	(20,584)	1,744	(22,329)	544,152	526,785	(17,366)	2,901	(20,268)
Foreign stocks and other foreign securities	129,953	124,942	(5,010)	695	(5,706)	182,148	179,420	(2,728)	1,398	(4,127)
Other securities	77,789	77,487	(302)	2,605	(2,907)	88,110	90,603	2,492	3,933	(1,440)
Monetary claims bought	-	-	-	-	-	-	-	-	-	-
Negotiable certificates of deposit	-	-	-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-	-	-
Total	3,950,364	4,415,109	464,745	524,970	(60,225)	4,069,356	4,547,266	477,909	535,955	(58,046)
Domestic bonds	2,894,765	3,240,626	345,860	369,135	(23,274)	2,910,969	3,230,722	319,753	344,482	(24,728)
Domestic stocks	152,037	263,893	111,855	117,840	(5,984)	157,077	298,524	141,447	148,907	(7,460)
Foreign securities	792,568	796,222	3,653	31,689	(28,035)	881,635	892,471	10,836	35,232	(24,396)
Foreign bonds	662,615	671,279	8,664	30,993	(22,329)	699,486	713,051	13,565	33,833	(20,268)
Foreign stocks and other foreign securities	129,953	124,942	(5,010)	695	(5,706)	182,148	179,420	(2,728)	1,398	(4,127)
Other securities	77,789	77,487	(302)	2,605	(2,907)	88,110	90,603	2,492	3,933	(1,440)
Monetary claims bought	33,202	36,880	3,677	3,699	(21)	31,564	34,943	3,379	3,399	(20)
Negotiable certificates of deposit	-	-	-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-	-	-

Note: The table above includes assets which are considered appropriate to deem as securities under the Financial Instruments and Exchange Act.

*Book value of securities without fair value is as follows:

(Millions of Yen)

	As of March 31, 2017	As of September 30, 2017
Held-to-maturity debt securities	-	-
Unlisted foreign bonds	-	-
Others	-	-
Policy-reserve-matching bonds	-	-
Stocks of subsidiaries	5,093	5,093
Available-for-sale securities	116,024	100,998
Unlisted domestic stocks (except over-the-counter stocks)	13,972	13,985
Unlisted foreign stocks (except over-the-counter stocks)	102,051	87,012
Unlisted foreign bonds	-	-
Others	-	-
Total	121,117	106,091

○Held-to-maturity Debt Securities

(Millions of Yen)

	As of March 31, 2017			As of September 30, 2017		
	Balance sheet amount	Fair value	Gains/losses	Balance sheet amount	Fair value	Gains/losses
Held-to-maturity debt securities with unrealized gains	363,078	408,779	45,701	352,494	398,673	46,179
Domestic bonds	174,732	187,484	12,752	166,658	178,505	11,847
Foreign securities	155,743	184,992	29,249	155,333	186,265	30,931
Monetary claims bought	32,602	36,301	3,699	30,502	33,902	3,399
Others	-	-	-	-	-	-
Held-to-maturity debt securities with unrealized losses	8,200	8,116	(83)	9,872	9,811	(61)
Domestic bonds	7,600	7,538	(61)	8,810	8,769	(41)
Foreign securities	-	-	-	-	-	-
Monetary claims bought	600	578	(21)	1,061	1,041	(20)
Others	-	-	-	-	-	-

○Policy-reserve-matching Bonds

(Millions of Yen)

	As of March 31, 2017			As of September 30, 2017		
	Balance sheet amount	Fair value	Gains/losses	Balance sheet amount	Fair value	Gains/losses
Policy-reserve-matching bonds with unrealized gains	1,950,224	2,298,349	348,124	1,804,051	2,127,759	323,707
Domestic bonds	1,950,224	2,298,349	348,124	1,804,051	2,127,759	323,707
Foreign securities	-	-	-	-	-	-
Others	-	-	-	-	-	-
Policy-reserve-matching bonds with unrealized losses	211,733	195,908	(15,824)	320,584	301,068	(19,516)
Domestic bonds	211,733	195,908	(15,824)	320,584	301,068	(19,516)
Foreign securities	-	-	-	-	-	-
Others	-	-	-	-	-	-

○Marketable Available-for-sale Securities

(Millions of Yen)

	As of March 31, 2017			As of September 30, 2017		
	Book value	Balance sheet amount	Gains/losses	Book value	Balance sheet amount	Gains/losses
Marketable available-for-sale securities with unrealized gains	550,284	681,429	131,145	839,825	1,005,895	166,069
Domestic bonds	234,529	242,788	8,259	347,643	356,571	8,927
Domestic stocks	117,575	235,416	117,840	121,679	270,587	148,907
Foreign securities	176,547	178,987	2,440	321,760	326,061	4,300
Other securities	21,632	24,237	2,605	48,741	52,675	3,933
Monetary claims bought	-	-	-	-	-	-
Negotiable certificates of deposit	-	-	-	-	-	-
Others	-	-	-	-	-	-
Marketable available-for-sale securities with unrealized losses	866,843	822,526	(44,316)	742,527	704,059	(38,468)
Domestic bonds	315,945	308,557	(7,388)	263,220	258,048	(5,171)
Domestic stocks	34,462	28,477	(5,984)	35,397	27,937	(7,460)
Foreign securities	460,278	432,242	(28,035)	404,540	380,144	(24,396)
Other securities	56,157	53,249	(2,907)	39,368	37,928	(1,440)
Monetary claims bought	-	-	-	-	-	-
Negotiable certificates of deposit	-	-	-	-	-	-
Others	-	-	-	-	-	-

(2) Fair Value Information on Derivative Transactions (Company Total)

(i) Gains and Losses on Derivatives (Hedge Accounting Applied and Hedge Accounting Not Applied) (Company Total)

(Millions of Yen)

As of March 31, 2017	Interest-related	Currency-related	Stock-related	Bond-related	Others	Total
Hedge accounting applied	-	5,381	-	-	-	5,381
Hedge accounting not applied	-	1,241	(20)	-	-	1,220
Total	-	6,622	(20)	-	-	6,601

Note:

Gains/losses on derivative financial instruments with fair value hedge accounting applied (currency-related, gain of 5,381 million yen) and gains/losses on derivative financial instruments with hedge accounting not applied are reported in the statements of income.

(Millions of Yen)

As of September 30, 2017	Interest-related	Currency-related	Stock-related	Bond-related	Others	Total
Hedge accounting applied	-	(15,306)	-	-	-	(15,306)
Hedge accounting not applied	-	(976)	-	-	-	(976)
Total	-	(16,283)	-	-	-	(16,283)

Note:

Gains/losses on derivative financial instruments with fair value hedge accounting applied (currency-related, loss of 15,306 million yen) and gains/losses on derivative financial instruments with hedge accounting not applied are reported in the statements of income.

(ii) Hedge Accounting Not Applied (Company Total)

① Interest-related Transactions (Company Total)

No ending balance as of September 30, 2017 and as of March 31, 2017.

② Currency-related Transactions (Company Total)

(Millions of Yen)

	As of March 31, 2017				As of September 30, 2017			
	Notional amount/ contract value		Fair value	Gains/ losses	Notional amount/ contract value		Fair value	Gains/ losses
		over 1 year				over 1 year		
Over the counter								
Currency forward contracts								
Sold	63,102	-	1,163	1,163	80,697	-	(931)	(931)
U.S. dollars	63,002	-	1,164	1,164	80,535	-	(931)	(931)
Australian dollars	14	-	(0)	(0)	69	-	(0)	(0)
Canadian dollars	84	-	(0)	(0)	92	-	(0)	(0)
Euro	-	-	-	-	-	-	-	-
Bought	14,723	-	77	77	74,149	-	(45)	(45)
U.S. dollars	14,723	-	77	77	74,149	-	(45)	(45)
Australian dollars	-	-	-	-	-	-	-	-
Canadian dollars	-	-	-	-	-	-	-	-
Euro	-	-	-	-	-	-	-	-
Currency options								
Sold								
Call options	-	-	-	-	-	-	-	-
Put options	[-]	-	-	-	[-]	-	-	-
Bought								
Call options	-	-	-	-	-	-	-	-
Put options	[-]	-	-	-	[-]	-	-	-
Currency swaps	-	-	-	-	-	-	-	-
Others								
Sold	-	-	-	-	-	-	-	-
Bought	[-]	-	-	-	[-]	-	-	-
Total				1,241				(976)

Notes:

- The fair values of currency forward contracts are stated at theoretical prices based on TTM, WM Reuters rate, discount rate and others at balance sheet dates.
- The fair values of currency forward contracts show gains/losses.

③Stock-related Transactions (Company Total)

(Millions of Yen)

	As of March 31, 2017			As of September 30, 2017				
	Notional amount/ contract value		Fair value	Gains/ losses	Notional amount/ contract value		Fair value	Gains/ losses
		over 1 year				over 1 year		
Over the counter								
Stock forward contracts								
Sold	-	-	-	-	-	-	-	-
Bought	-	-	-	-	-	-	-	-
Stock options								
Sold								
Call options	-	-	-	-	-	-	-	-
Put options	[-]	-	-	[-]	-	-	-	-
Bought								
Call options	-	-	-	-	-	-	-	-
Put options	49,998	-	-	[-]	-	-	-	-
	[20]		(20)	[-]				
Others								
Sold	-	-	-	-	-	-	-	-
Bought	[-]	-	-	[-]	-	-	-	-
	-	-	-	-	-	-	-	-
	[-]	-	-	[-]	-	-	-	-
Total			(20)					-

Note: Figures in [] are option premiums.

④Bond-related Transactions (Company Total)

No ending balance as of September 30, 2017 and as of March 31, 2017.

(iii) Hedge Accounting Applied (Company Total)

① Interest-related Transactions (Company Total)

No ending balance as of September 30, 2017 and as of March 31, 2017.

② Currency-related Transactions (Company Total)

(Millions of Yen)

Method of hedge accounting		As of March 31, 2017				As of September 30, 2017			
		Hedged items	Notional amount/ contract value		Fair value	Hedged items	Notional amount/ contract value		Fair value
				over 1 year				over 1 year	
Fair value hedge	Currency forward contracts								
	Sold		722,308	-	5,381		872,154	-	(15,306)
	U.S. dollars		633,363	-	4,763	Foreign-	754,210	-	(13,857)
	Australian dollars	Foreign-currency denominated bonds	44,558	-	(227)	Foreign-currency denominated bonds	60,759	-	(115)
	Canadian dollars		24,451	-	638		24,840	-	(686)
	Euro		19,935	-	206		32,344	-	(646)
	Bought		-	-	-		-	-	-
	U.S. dollars		-	-	-		-	-	-
	Australian dollars	-	-	-	-	-	-		
	Canadian dollars	-	-	-	-	-	-		
	Euro	-	-	-	-	-	-		
	Currency options								
	Sold								
	Call options		-	-	-		-	-	-
			[-]		-		[-]		-
	Put options		-	-	-		-	-	-
			[-]		-		[-]		-
	Bought								
	Call options		-	-	-		-	-	-
			[-]		-		[-]		-
Put options		-	-	-		-	-	-	
		[-]		-		[-]		-	
Currency swaps		-	-	-		-	-	-	
Others									
Sold		-	-	-		-	-	-	
		[-]		-		[-]		-	
Bought		-	-	-		-	-	-	
		[-]		-		[-]		-	
Total				5,381				(15,306)	

Notes:

1. The fair values of currency forward contracts are stated at theoretical prices based on TTM, WM Reuters rate, discount rate and others at balance sheet dates.

2. The fair values of currency forward contracts show gains/losses.

3. Assets and liabilities which are denominated in foreign currencies but have fixed settlement in yen under currency-related derivative transactions are reported in yen amounts in the balance sheets and those currency-related derivative transactions are excluded from the table above.

③ Stock-related Transactions (Company Total)

No ending balance as of September 30, 2017 and as of March 31, 2017.

④ Bond-related Transactions (Company Total)

No ending balance as of September 30, 2017 and as of March 31, 2017.

IV. Breakdown of Allowance for Possible Loan Losses

(Millions of Yen)

	As of March 31, 2017	As of September 30, 2017	Changes
Allowance for possible loan losses	487	419	(68)
General allowance for possible loan losses	14	13	(0)
Specific allowance for possible loan losses	473	406	(67)
Allowance for specified overseas loans	-	-	-

V. Policy Reserves Accumulation Method and Ratio for Individual Insurance and Annuities

		As of September 30, 2016	As of September 30, 2017	As of March 31, 2017
Accumulation method	Policies subject to the standard policy reserves	Method prescribed by the Ministry of Finance Public Notice No.48, 1996	Method prescribed by the Ministry of Finance Public Notice No.48, 1996	Method prescribed by the Ministry of Finance Public Notice No.48, 1996
	Policies not subject to the standard policy reserves	Net level premium method	Net level premium method	Net level premium method
	Accumulation ratio (excluding contingency reserve)	100.0%	100.0%	100.0%

Notes:

1.The accumulation method and ratio apply to policy reserves for individual insurance and individual annuities.

The table above excludes policy reserves for group insurance and group annuities because these policies are not subject to accumulation method under the Ministry of Finance Public Notice No.48, 1996.

2.The accumulation ratio for policies subject to the standard policy reserves is calculated using a method prescribed by the Ministry of Finance Public Notice No.48, 1996.

The accumulation ratio for policies not subject to the standard policy reserves represents the ratio for premium reserve calculated using the net level premium method and unearned premium reserve.