

Supplementary Materials for the Fiscal Year Ended March 31, 2023

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I . General Account

1. Securities (General Account)

(1) Breakdown of Securities (General Account)

(Millions of Yen)

	As of March 31, 2022		As of March 31, 2023	
	Amount	Percentage	Amount	Percentage
National government bonds	1,663,861	36.7	1,693,184	39.6
Local government bonds	50,540	1.1	50,610	1.2
Corporate bonds	906,738	20.0	865,936	20.2
Public entity bonds	461,537	10.2	468,890	11.0
Domestic stocks	464,670	10.2	507,674	11.9
Foreign securities	1,383,693	30.5	1,088,201	25.4
Foreign bonds	1,027,053	22.6	705,216	16.5
Foreign stocks and other foreign securities	356,640	7.9	382,985	9.0
Other securities	69,731	1.5	71,982	1.7
Total	4,539,235	100.0	4,277,590	100.0

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

As of March 31, 2022

(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	68,507	343,146	342,841	517,328	605,345	2,662,064	4,539,235
National government bonds	11,933	48,783	108,678	187,782	291,279	1,015,404	1,663,861
Local government bonds	-	3,001	-	305	9,635	37,596	50,540
Corporate bonds	28,877	128,138	94,785	47,435	46,561	560,940	906,738
Domestic stocks						464,670	464,670
Foreign securities	27,696	162,823	137,883	281,805	251,989	521,496	1,383,693
Foreign bonds	22,119	162,823	134,743	230,232	226,079	251,053	1,027,053
Foreign stocks and other foreign securities	5,576	-	3,139	51,572	25,909	270,442	356,640
Other securities	-	399	1,494	-	5,879	61,956	69,731
Monetary claims bought	-	-	-	-	-	22,534	22,534
Negotiable certificates of deposit	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
Total	68,507	343,146	342,841	517,328	605,345	2,684,599	4,561,770

As of March 31, 2023

(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	42,814	199,013	334,655	484,301	692,809	2,523,996	4,277,590
National government bonds	9,086	47,767	159,057	207,448	316,923	952,901	1,693,184
Local government bonds	-	3,119	304	222	10,058	36,904	50,610
Corporate bonds	12,643	80,543	78,905	35,736	105,158	552,948	865,936
Domestic stocks						507,674	507,674
Foreign securities	21,083	66,197	93,367	240,893	253,664	412,995	1,088,201
Foreign bonds	19,799	63,256	64,798	199,257	233,859	124,245	705,216
Foreign stocks and other foreign securities	1,284	2,941	28,569	41,635	19,804	288,749	382,985
Other securities	-	1,385	3,019	-	7,004	60,572	71,982
Monetary claims bought	-	-	-	-	-	20,292	20,292
Negotiable certificates of deposit	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
Total	42,814	199,013	334,655	484,301	692,809	2,544,289	4,297,883

(3) Domestic Stocks by Industry (General Account)

(Millions of Yen)

	As of March 31, 2022		As of March 31, 2023	
	Amount	Percentage	Amount	Percentage
Forestry and fisheries	34	0.0	35	0.0
Mining	-	-	-	-
Construction	6,305	1.4	6,577	1.3
Manufacturing industry				
Food products	1,970	0.4	2,578	0.5
Textiles and clothing	12	0.0	14	0.0
Pulp and paper	61	0.0	75	0.0
Chemicals	49,191	10.6	50,051	9.9
Medical supplies	577	0.1	1,354	0.3
Oil and coal products	-	-	-	-
Rubber products	18,542	4.0	30,592	6.0
Glass and stone products	190	0.0	221	0.0
Steel	1,100	0.2	1,076	0.2
Non-steel metals	8,347	1.8	8,652	1.7
Metal products	751	0.2	570	0.1
Machinery	7,304	1.6	8,200	1.6
Electric appliances	109,544	23.6	103,124	20.3
Transportation equipment	2,444	0.5	2,216	0.4
Precision instruments	487	0.1	612	0.1
Others	6,858	1.5	5,793	1.1
Electric and gas utilities	27	0.0	27	0.0
Transportation and Communications industries				
Ground transportation	62,807	13.5	62,203	12.3
Water transportation	5	0.0	5	0.0
Air transportation	464	0.1	520	0.1
Warehouses	1,755	0.4	1,791	0.4
Telecommunications	1,729	0.4	1,726	0.3
Commerce				
Wholesale	102,307	22.0	107,116	21.1
Retail	2,474	0.5	2,901	0.6
Financial industries				
Banks	36,059	7.8	39,870	7.9
Securities and trading companies	5,944	1.3	6,198	1.2
Insurance	32,726	7.0	57,996	11.4
Others	1,538	0.3	1,631	0.3
Real estate	1,908	0.4	1,890	0.4
Service	1,193	0.3	2,046	0.4
Total	464,670	100.0	507,674	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, 2022	Interest-related	Currency-related	Stock-related	Bond-related	Others	Total
Hedge accounting applied	-	(86,930)	-	-	-	(86,930)
Hedge accounting not applied	-	(2,825)	(24)	-	-	(2,849)
Total	-	(89,755)	(24)	-	-	(89,779)

Note:

Gains/losses on derivative financial instruments with fair value hedge accounting applied (currency-related, loss of 86,930 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 March 31, 2023	Interest-related	Currency-related	Stock-related	Bond-related	Others	Total
Hedge accounting applied	-	(7,397)	-	-	-	(7,397)
Hedge accounting not applied	-	(2,357)	(1,981)	-	-	(4,339)
Total	-	(9,755)	(1,981)	-	-	(11,737)

Note:

Gains/losses on derivative financial instruments with fair value hedge accounting applied (currency-related, loss of 7,397 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 March 31, 2023 and 2022.

(iii) Currency-related Transactions (General Account)

(Millions of Yen)

	As of March 31, 2022				As of March 31, 2023			
	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	1,156,727	335,284	(89,951)	(89,951)	607,428	6,887	(9,333)	(9,333)
U.S. dollars	552,145	311,205	(36,909)	(36,909)	243,899	6,887	(6,591)	(6,591)
Australian dollars	328,447	8,481	(32,471)	(32,471)	206,884	-	(162)	(162)
Canadian dollars	47,725	-	(2,532)	(2,532)	23,716	-	(339)	(339)
Euro	118,461	1,231	(6,502)	(6,502)	101,545	-	(1,957)	(1,957)
Others	109,948	14,366	(11,534)	(11,534)	31,383	-	(282)	(282)
Bought	42,213	-	195	195	23,497	-	307	307
U.S. dollars	13,867	-	6	6	200	-	-	-
Australian dollars	20,861	-	169	169	6,851	-	81	81
Canadian dollars	7,484	-	20	20	-	-	-	-
Euro	-	-	-	-	16,446	-	225	225
Others	-	-	-	-	-	-	-	-
Currency options								
Sold								
Call options	-	-	-	-	308,973	-	-	-
U.S. dollars	[-]	-	-	-	[3,909]	-	3,296	613
Australian dollars	[-]	-	-	-	182,067	-	-	-
Others	[-]	-	-	-	[2,185]	-	2,155	29
Put options	-	-	-	-	78,370	-	-	-
U.S. dollars	[-]	-	-	-	[1,104]	-	571	533
Australian dollars	[-]	-	-	-	48,535	-	-	-
Others	[-]	-	-	-	[619]	-	569	49
Bought								
Call options	-	-	-	-	-	-	-	-
U.S. dollars	[-]	-	-	-	[-]	-	-	-
Australian dollars	[-]	-	-	-	[-]	-	-	-
Others	[-]	-	-	-	[-]	-	-	-
Put options	-	-	-	-	-	-	-	-
U.S. dollars	[-]	-	-	-	302,196	-	2,567	(1,342)
Australian dollars	[-]	-	-	-	[3,909]	-	-	-
Others	[-]	-	-	-	178,887	-	1,330	(854)
U.S. dollars	[-]	-	-	-	[2,185]	-	955	(149)
Australian dollars	[-]	-	-	-	76,187	-	-	-
Others	[-]	-	-	-	[1,104]	-	281	(338)
U.S. dollars	[-]	-	-	-	47,120	-	-	-
Australian dollars	[-]	-	-	-	[619]	-	-	-
Others	[-]	-	-	-	-	-	-	-
Currency swaps								
Others								
Sold	-	-	-	-	-	-	-	-
Bought	[-]	-	-	-	[-]	-	-	-
Total				(89,755)				(9,755)

Notes:

1. Figures in [] are option premiums.

2. Gains/losses represent the fair value for currency forward contracts and difference between option premiums and fair value for currency options.

3. Assets and liabilities which are denominated in foreign currencies but have fixed settlement amounts 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)

Category	Type	As of March 31, 2022			As of March 31, 2023				
		Notional amount/ contract value		Fair value	Gains/ losses	Notional amount/ contract value		Fair value	Gains/ losses
			over 1 year				over 1 year		
Exchange traded	Stock index options								
	Sold								
	Call	-	-	-	-	-	-	-	
	Put	[-]	-	-	[-]	-	-	-	
	Bought								
	Call	-	-	-	-	-	-	-	
Over the counter	Put	[-]	-	-	[-]	-	-	-	
	Bought								
	Call	-	-	-	-	-	-	-	
	Put	[-]	-	-	[-]	-	-	-	
	Put	15,000	-	270	48,984	15,000	549	(1,927)	
		[294]			[2,477]				
Total								(24)	
									(1,981)

Note: Figures in [] are option premiums.

(v) Bond-related Transactions (General Account)

No ending balance as of March 31, 2023 and 2022.

2. Loans (General Account)

(1) Breakdown of Loans (General Account)

(Millions of Yen)

	As of March 31, 2022	As of March 31, 2023
Policy loans	32,199	30,254
Policyholder loans	29,452	27,724
Premium loans	2,746	2,530
Industrial and consumer loans	279,217	273,707
(Loans to borrowers outside Japan)	(17,630)	(21,169)
Loans to corporations (Loans to domestic corporations)	278,860 (261,229)	273,438 (252,269)
Loans to government, international organizations and government-related organizations	263	178
Loans to local government and public entities	-	-
Mortgage loans	77	56
Consumer loans	0	0
Others	16	33
Total	311,416	303,961

(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, 2022							
Floating-rate loans	7,916	8,349	5,415	8,387	3,456	17,011	50,536
Fixed-rate loans	56,527	72,902	45,674	19,304	18,703	15,567	228,680
Total	64,444	81,251	51,090	27,692	22,160	32,578	279,217
As of March 31, 2023							
Floating-rate loans	2,472	10,609	7,410	8,804	4,044	17,311	50,651
Fixed-rate loans	32,834	73,282	38,486	19,335	24,517	34,599	223,056
Total	35,306	83,891	45,896	28,140	28,562	51,910	273,707

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

(Millions of Yen except number of borrowers)

		As of March 31, 2022		As of March 31, 2023	
			Percentage		Percentage
Large corporations	Number of borrowers	60	68.2	53	61.6
	Amount of loans	203,928	78.1	187,301	74.2
Medium-sized corporations	Number of borrowers	-	-	-	-
	Amount of loans	-	-	-	-
Small-sized corporations	Number of borrowers	28	31.8	33	38.4
	Amount of loans	57,300	21.9	64,967	25.8
Total	Number of borrowers	88	100.0	86	100.0
	Amount of loans	261,229	100.0	252,269	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, 2022		As of March 31, 2023	
	Amount	Percentage	Amount	Percentage
Domestic				
Manufacturing industry	44,187	15.8	37,788	13.8
Food products	120	0.0	60	0.0
Textiles and clothing	-	-	-	-
Wood and wood products	-	-	-	-
Pulp and paper	1,800	0.6	1,800	0.7
Printing	800	0.3	800	0.3
Chemicals	7,155	2.6	9,274	3.4
Oil and coal products	-	-	-	-
Ceramic, stone and clay products	49	0.0	6	0.0
Steel	11,960	4.3	8,959	3.3
Non-steel metals	13,642	4.9	10,810	3.9
Metal products	-	-	-	-
Machinery	3,264	1.2	1,232	0.5
Electric appliances	4,695	1.7	4,716	1.7
Transportation equipment	50	0.0	30	0.0
Other manufactured goods	650	0.2	100	0.0
Farming and forestry	-	-	-	-
Fisheries	-	-	-	-
Mining	-	-	-	-
Construction	830	0.3	950	0.3
Electric, gas, steam and water utilities	18,052	6.5	21,227	7.8
Telecommunications	2,462	0.9	2,300	0.8
Transportation and postal services	21,985	7.9	12,555	4.6
Wholesale	34,000	12.2	29,000	10.6
Retail	470	0.2	250	0.1
Financial and insurance	90,262	32.3	114,956	42.0
Real estate	17,393	6.2	9,505	3.5
Rental services	26,354	9.4	18,336	6.7
Scientific research, professional and technological services	-	-	-	-
Hospitality	-	-	-	-
Restaurant and catering	-	-	-	-
Entertainment	4,361	1.6	4,461	1.6
Education, learning support	-	-	-	-
Medical	-	-	-	-
Other services	1,150	0.4	1,150	0.4
Local public entities	-	-	-	-
Individuals	77	0.0	56	0.0
Others	-	-	-	-
Total domestic	261,586	93.7	252,537	92.3
Foreign				
Government	-	-	-	-
Financial institutions	17,630	6.3	21,169	7.7
Commercial and industrial	-	-	-	-
Total foreign	17,630	6.3	21,169	7.7
Total	279,217	100.0	273,707	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, 2022		As of March 31, 2023	
	Amount	Percentage	Amount	Percentage
Secured loans	2,120	0.8	2,407	0.9
Loans secured by securities	2,084	0.7	1,718	0.6
Loans secured by real estate, movable assets and foundations	36	0.0	688	0.3
Loans secured by personal guarantees	-	-	-	-
Guaranteed loans	7,279	2.6	6,342	2.3
Unsecured loans	269,739	96.6	264,900	96.8
Others	77	0.0	56	0.0
Total	279,217	100.0	273,707	100.0
Subordinated loans	21,460	7.7	21,459	7.8

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, 2022		As of March 31, 2023	
	Amount	Percentage	Amount	Percentage
Foreign bonds	864,054	60.7	536,464	48.1
Foreign stocks	9	0.0	10	0.0
Cash, deposits and other assets	343,364	24.1	366,799	32.9
Subtotal	1,207,428	84.8	903,274	80.9

(ii) Assets Swapped into Yen (General Account)

(Millions of Yen)

	As of March 31, 2022		As of March 31, 2023	
	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, 2022		As of March 31, 2023	
	Amount	Percentage	Amount	Percentage
Loans to borrowers outside Japan	1,000	0.1	1,000	0.1
Foreign bonds and other assets	215,791	15.2	211,748	19.0
Subtotal	216,791	15.2	212,748	19.1

(iv) Total (General Account)

(Millions of Yen)

	As of March 31, 2022		As of March 31, 2023	
	Amount	Percentage	Amount	Percentage
Total foreign investments	1,424,219	100.0	1,116,023	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, 2022							
	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	397,968	28.8	309,047	22.3	88,920	6.4	10,976	62.3
Europe	477,438	34.5	454,909	32.9	22,528	1.6	1,093	6.2
Oceania	17,715	1.3	17,715	1.3	-	-	4,560	25.9
Asia	1	0.0	-	-	1	0.0	-	-
Latin America	368,581	26.6	123,391	8.9	245,190	17.7	1,000	5.7
Middle East	-	-	-	-	-	-	-	-
Africa	-	-	-	-	-	-	-	-
International organizations	121,988	8.8	121,988	8.8	-	-	-	-
Total	1,383,693	100.0	1,027,053	74.2	356,640	25.8	17,630	100.0

(Millions of Yen)

	As of March 31, 2023							
	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	252,913	23.2	159,950	14.7	92,963	8.5	14,819	70.0
Europe	359,068	33.0	327,540	30.1	31,528	2.9	1,165	5.5
Oceania	24,220	2.2	24,220	2.2	-	-	4,184	19.8
Asia	1	0.0	-	-	1	0.0	-	-
Latin America	380,659	35.0	122,167	11.2	258,492	23.8	1,000	4.7
Middle East	-	-	-	-	-	-	-	-
Africa	-	-	-	-	-	-	-	-
International organizations	71,337	6.6	71,337	6.6	-	-	-	-
Total	1,088,201	100.0	705,216	64.8	382,985	35.2	21,169	100.0

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

(Reference)

The following tables set forth the amounts of foreign investments based on the location of the issuers or borrowers, or types of investments on which substantial risks exist as of the dates indicated.

(Millions of Yen)

	As of March 31, 2022							
	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	380,438	27.5	309,047	22.3	71,391	5.2	10,976	62.3
Europe (sovereign bonds)	89,366	6.5	89,366	6.5	-	-	-	-
Europe (government affiliated financial institutions and corporates)	255,101	18.4	255,101	18.4	-	-	1,093	6.2
Oceania	17,715	1.3	17,715	1.3	-	-	4,560	25.9
Asia	1	0.0	-	-	1	0.0	-	-
Latin America	494	0.0	494	0.0	-	-	-	-
Middle East	-	-	-	-	-	-	-	-
Africa	-	-	-	-	-	-	-	-
International organizations	121,988	8.8	121,988	8.8	-	-	-	-
Reverse dual currency bonds, etc.	224,371	16.2	224,371	16.2	-	-	-	-
Other securities and loans	294,215	21.3	8,967	0.6	285,247	20.6	1,000	5.7
Total	1,383,693	100.0	1,027,053	74.2	356,640	25.8	17,630	100.0

(Millions of Yen)

	As of March 31, 2022							
	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	231,953	21.3	159,950	14.7	72,003	6.6	14,819	70.0
Europe (sovereign bonds)	13,126	1.2	13,126	1.2	-	-	-	-
Europe (government affiliated financial institutions and corporates)	206,691	19.0	206,691	19.0	-	-	1,165	5.5
Oceania	24,220	2.2	24,220	2.2	-	-	4,184	19.8
Asia	1	0.0	-	-	1	0.0	-	-
Latin America	521	0.0	521	0.0	-	-	-	-
Middle East	-	-	-	-	-	-	-	-
Africa	-	-	-	-	-	-	-	-
International organizations	71,337	6.6	71,337	6.6	-	-	-	-
Reverse dual currency bonds, etc.	219,899	20.2	219,899	20.2	-	-	-	-
Other securities and loans	320,450	29.4	9,469	0.9	310,980	28.6	1,000	4.7
Total	1,088,201	100.0	705,216	64.8	382,985	35.2	21,169	100.0

Notes:

1. "Reverse dual currency bonds, etc." consists of JGB repackaged reverse dual currency bonds and JGB repackaged foreign currency-denominated bonds.
2. "Other securities and loans" consists of mutual funds, hedge funds and others.

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

(Millions of Yen)

	As of March 31, 2022		As of March 31, 2023	
	Amount	Percentage	Amount	Percentage
U.S. dollars	570,982	47.3	382,776	42.4
Australian dollars	348,047	28.8	327,624	36.3
New Zealand dollars	87,392	7.2	82,262	9.1
Euro	122,293	10.1	79,826	8.8
Canadian dollars	49,087	4.1	30,359	3.4
Polish zloty	1,207	0.1	425	0.0
Swedish krona	28,418	2.4	-	-
Other currencies	-	-	-	-
Total	1,207,428	100.0	903,274	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, 2022		As of March 31, 2023	
	Amount	Percentage	Amount	Percentage
U.S. dollars	822,004	55.2	580,578	50.9
Australian dollars	377,890	25.4	355,925	31.2
Euro	123,515	8.3	90,550	7.9
New Zealand dollars	87,392	5.9	82,262	7.2
Canadian dollars	49,087	3.3	30,369	2.7
Polish zloty	1,207	0.1	425	0.0
Swedish krona	28,418	1.9	-	-
Other currencies	-	-	-	-
Total	1,489,515	100.0	1,140,112	100.0

(4) Allowance for Specified Overseas Loans (General Account)

(Millions of Yen)

	As of March 31, 2022	As of March 31, 2023
Number of debtor countries	-	-
Amounts of credit	-	-
Net provision	-	-
Ending balance	-	-

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, 2022		As of March 31, 2023	
	Amount	Net valuation gains(losses) included in the statements of income	Amount	Net valuation gains(losses) included in the statements of income
Trading securities	26,601	(519)	26,198	(1,561)

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, 2022	As of March 31, 2023
	Amount	Amount
Domestic bonds	6,733	–
Domestic stocks	7,914	–
Foreign securities	11,953	–
Foreign bonds	3,684	–
Foreign stocks and other foreign securities	8,269	–
Other securities	–	26,198
Total	26,601	26,198

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 March 31, 2023 and 2022.

(ii) Currency-related Transactions (Separate Account)

No ending balance as of March 31, 2023 and 2022.

(iii) Stock-related Transactions (Separate Account)

No ending balance as of March 31, 2023 and 2022.

(iv) Bond-related Transactions (Separate Account)

No ending balance as of March 31, 2023 and 2022.

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 March 31, 2023	
		General account
Cash, deposits and call loans	207,673	207,394
Monetary claims bought	20,292	20,292
Money held in trust	-	-
Domestic bonds	2,609,731	2,609,731
Domestic stocks	507,674	507,674
Foreign securities	1,088,201	1,088,201
Other securities	98,181	71,982
Loans	303,961	303,961
Real estate	355,384	355,384
Total assets	5,285,695	5,259,210
Foreign currency-denominated assets	1,140,119	1,140,112

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, 2022		As of March 31, 2023	
	Amount	Net valuation gains(losses) included in the statements of income	Amount	Net valuation gains(losses) included in the statements of income
Trading securities	26,601	(519)	26,198	(1,561)

(ii) Fair Value Information on Securities (other than trading securities) (Company Total)

(Millions of Yen)

	As of March 31, 2022					As of March 31, 2023				
	Book value	Fair value	Gains/losses			Book value	Fair value	Gains/losses		
			Gains	Losses				Gains	Losses	
Held-to-maturity debt securities	301,647	333,640	31,992	32,001	(8)	288,832	312,438	23,605	23,661	(56)
Policy-reserve-matching bonds	2,028,714	2,159,139	130,424	169,489	(39,065)	2,093,763	2,109,209	15,445	129,585	(114,139)
Stocks of subsidiaries	-	-	-	-	-	-	-	-	-	-
Available-for-sale securities	1,912,317	2,135,750	223,432	300,935	(77,503)	1,626,794	1,786,581	159,786	293,373	(133,587)
Domestic bonds	468,248	467,355	(893)	6,409	(7,302)	417,814	401,531	(16,283)	2,292	(18,575)
Domestic stocks	166,694	413,036	246,341	259,795	(13,453)	173,309	431,919	258,609	268,691	(10,081)
Foreign securities	1,208,339	1,184,814	(23,525)	31,335	(54,860)	963,085	881,997	(81,087)	19,885	(100,973)
Foreign bonds	904,300	872,053	(32,247)	11,095	(43,342)	623,607	550,216	(73,390)	1,744	(75,134)
Foreign stocks and other foreign securities	304,039	312,761	8,721	20,239	(11,518)	339,477	331,781	(7,696)	18,141	(25,838)
Other securities	68,202	69,587	1,384	3,271	(1,886)	71,793	70,235	(1,557)	2,399	(3,956)
Monetary claims bought	833	957	123	123	-	792	897	105	105	-
Negotiable certificates of deposit	-	-	-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-	-	-
Total	4,242,680	4,628,529	385,849	502,426	(116,576)	4,009,390	4,208,228	198,837	446,620	(247,782)
Domestic bonds	2,622,033	2,756,333	134,299	180,668	(46,368)	2,626,015	2,628,326	2,311	135,049	(132,738)
Domestic stocks	166,694	413,036	246,341	259,795	(13,453)	173,309	431,919	258,609	268,691	(10,081)
Foreign securities	1,363,339	1,365,318	1,978	56,839	(54,860)	1,118,085	1,055,559	(62,525)	38,448	(100,973)
Foreign bonds	1,059,300	1,052,556	(6,743)	36,599	(43,342)	778,607	723,778	(54,828)	20,306	(75,134)
Foreign stocks and other foreign securities	304,039	312,761	8,721	20,239	(11,518)	339,477	331,781	(7,696)	18,141	(25,838)
Other securities	68,202	69,587	1,384	3,271	(1,886)	71,793	70,235	(1,557)	2,399	(3,956)
Monetary claims bought	22,410	24,255	1,844	1,852	(8)	20,187	22,187	1,999	2,032	(33)
Negotiable certificates of deposit	-	-	-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-	-	-

Notes:

- The table above includes assets which are considered appropriate to deem as securities under the Financial Instruments and Exchange Act.
- The table above excludes stocks, investments in partnerships and others without a market price.

* Book value of stocks, investments in partnerships and others without a market price is as follows:

(Millions of Yen)

	As of March 31, 2022	As of March 31, 2023
Stocks of subsidiaries	37,377	62,621
Available-for-sale securities	54,874	59,770
Domestic stocks	14,257	13,134
Foreign stocks	11	11
Others	40,605	46,625
Total	92,251	122,391

○Held-to-maturity Debt Securities

(Millions of Yen)

	As of March 31, 2022			As of March 31, 2023		
	Balance sheet amount	Fair value	Gains/losses	Balance sheet amount	Fair value	Gains/losses
Held-to-maturity debt securities with unrealized gains	300,347	332,349	32,001	281,363	305,024	23,661
Domestic bonds	124,270	129,039	4,768	108,467	111,639	3,171
Foreign securities	155,000	180,503	25,503	155,000	173,562	18,562
Monetary claims bought	21,077	22,805	1,728	17,895	19,823	1,927
Others	-	-	-	-	-	-
Held-to-maturity debt securities with unrealized losses	1,300	1,291	(8)	7,469	7,413	(56)
Domestic bonds	800	799	(0)	5,969	5,946	(22)
Foreign securities	-	-	-	-	-	-
Monetary claims bought	500	491	(8)	1,500	1,466	(33)
Others	-	-	-	-	-	-

○Policy-reserve-matching Bonds

(Millions of Yen)

	As of March 31, 2022			As of March 31, 2023		
	Balance sheet amount	Fair value	Gains/losses	Balance sheet amount	Fair value	Gains/losses
Policy-reserve-matching bonds with unrealized gains	1,293,565	1,463,055	169,489	1,197,778	1,327,363	129,585
Domestic bonds	1,293,565	1,463,055	169,489	1,197,778	1,327,363	129,585
Foreign securities	-	-	-	-	-	-
Others	-	-	-	-	-	-
Policy-reserve-matching bonds with unrealized losses	735,149	696,083	(39,065)	895,985	781,845	(114,139)
Domestic bonds	735,149	696,083	(39,065)	895,985	781,845	(114,139)
Foreign securities	-	-	-	-	-	-
Others	-	-	-	-	-	-

○Marketable Available-for-sale Securities

(Millions of Yen)

	As of March 31, 2022			As of March 31, 2023		
	Book value	Balance sheet amount	Gains/losses	Book value	Balance sheet amount	Gains/losses
Marketable available-for-sale securities with unrealized gains	770,438	1,071,373	300,935	382,704	676,078	293,373
Domestic bonds	238,246	244,655	6,409	86,848	89,140	2,292
Domestic stocks	118,891	378,687	259,795	124,466	393,157	268,691
Foreign securities	375,377	406,712	31,335	139,493	159,379	19,885
Other securities	37,089	40,361	3,271	31,104	33,503	2,399
Monetary claims bought	833	957	123	792	897	105
Negotiable certificates of deposit	-	-	-	-	-	-
Others	-	-	-	-	-	-
Marketable available-for-sale securities with unrealized losses	1,141,879	1,064,376	(77,503)	1,244,090	1,110,502	(133,587)
Domestic bonds	230,002	222,699	(7,302)	330,966	312,390	(18,575)
Domestic stocks	47,802	34,348	(13,453)	48,843	38,761	(10,081)
Foreign securities	832,962	778,101	(54,860)	823,591	722,618	(100,973)
Other securities	31,112	29,226	(1,886)	40,689	36,732	(3,956)
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, 2022	Interest-related	Currency-related	Stock-related	Bond-related	Others	Total
Hedge accounting applied	-	(86,930)	-	-	-	(86,930)
Hedge accounting not applied	-	(2,825)	(24)	-	-	(2,849)
Total	-	(89,755)	(24)	-	-	(89,779)

Note:

Gains/losses on derivative financial instruments with fair value hedge accounting applied (currency-related, loss of 86,930 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 March 31, 2023	Interest-related	Currency-related	Stock-related	Bond-related	Others	Total
Hedge accounting applied	-	(7,397)	-	-	-	(7,397)
Hedge accounting not applied	-	(2,357)	(1,981)	-	-	(4,339)
Total	-	(9,755)	(1,981)	-	-	(11,737)

Note:

Gains/losses on derivative financial instruments with fair value hedge accounting applied (currency-related, loss of 7,397 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 March 31, 2023 and 2022.

② Currency-related Transactions (Company Total)

(Millions of Yen)

	As of March 31, 2022				As of March 31, 2023			
	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	73,912	11,223	(3,021)	(3,021)	58,282	-	(2,665)	(2,665)
U.S. dollars	54,287	11,223	(1,977)	(1,977)	21,737	-	(2,355)	(2,355)
Australian dollars	7,772	-	(471)	(471)	11,475	-	101	101
Canadian dollars	10,810	-	(521)	(521)	7,484	-	(158)	(158)
Euro	1,042	-	(51)	(51)	17,585	-	(252)	(252)
Others	-	-	-	-	-	-	-	-
Bought	42,213	-	195	195	23,497	-	307	307
U.S. dollars	13,867	-	6	6	200	-	-	-
Australian dollars	20,861	-	169	169	6,851	-	81	81
Canadian dollars	7,484	-	20	20	-	-	-	-
Euro	-	-	-	-	16,446	-	225	225
Others	-	-	-	-	-	-	-	-
Currency options								
Sold								
Call options	-	-	-	-	-	-	-	-
U.S. dollars	[-]	-	-	-	[-]	-	-	-
Australian dollars	[-]	-	-	-	[-]	-	-	-
Others	[-]	-	-	-	[-]	-	-	-
Put options	-	-	-	-	-	-	-	-
U.S. dollars	[-]	-	-	-	[-]	-	-	-
Australian dollars	[-]	-	-	-	[-]	-	-	-
Others	[-]	-	-	-	[-]	-	-	-
Bought	-	-	-	-	-	-	-	-
Call options	[-]	-	-	-	[-]	-	-	-
U.S. dollars	[-]	-	-	-	[-]	-	-	-
Australian dollars	[-]	-	-	-	[-]	-	-	-
Others	[-]	-	-	-	[-]	-	-	-
Put options	-	-	-	-	-	-	-	-
U.S. dollars	[-]	-	-	-	[-]	-	-	-
Australian dollars	[-]	-	-	-	[-]	-	-	-
Others	[-]	-	-	-	[-]	-	-	-
Currency swaps	-	-	-	-	-	-	-	-
Others								
Sold	-	-	-	-	-	-	-	-
Bought	[-]	-	-	-	[-]	-	-	-
Total				(2,825)				(2,357)

Notes:

1. Figures in [] are option premiums.

2. Gains/losses represent the fair value for currency forward contracts and difference between option premiums and fair value for currency options.

③ Stock-related Transactions (Company Total)

(Millions of Yen)

Category	Type	As of March 31, 2022			As of March 31, 2023				
		Notional amount/ contract value		Fair value	Gains/ losses	Notional amount/ contract value		Fair value	Gains/ losses
			over 1 year				over 1 year		
Exchange traded	Stock index options								
	Sold								
	Call	-	-	-	-	-	-	-	
	Put	[-]	-	-	[-]	-	-	-	
	Bought								
	Call	-	-	-	-	-	-	-	
Over the counter	Put	[-]	-	-	[-]	-	-	-	
	Bought								
	Call	-	-	-	-	-	-	-	
	Put	[-]	-	-	[-]	-	-	-	
	Put	15,000	-	270	48,984	15,000	549	(1,927)	
		[294]			[2,477]			(1,981)	
Total									

Note: Figures in [] are option premiums.

④ Bond-related Transactions (Company Total)

No ending balance as of March 31, 2023 and 2022.

(iii) Hedge Accounting Applied (Company Total)

① Interest-related Transactions (Company Total)
No ending balance as of March 31, 2023 and 2022.

② Currency-related Transactions (Company Total)

(Millions of Yen)

Method of hedge accounting		As of March 31, 2022					As of March 31, 2023				
		Hedged items	Notional amount/ contract value		Fair value	Gains/ losses	Hedged items	Notional amount/ contract value		Fair value	Gains/ losses
				over 1 year					over 1 year		
Fair value hedge	Currency forward contracts										
	Sold		1,082,814	324,061	(86,930)	(86,930)	549,145	6,887	(6,668)	(6,668)	
	U.S. dollars		497,858	299,981	(34,932)	(34,932)	222,161	6,887	(4,235)	(4,235)	
	Australian dollars	Foreign-currency	320,674	8,481	(32,000)	(32,000)	195,409	-	(264)	(264)	
	Canadian dollars	denominated	36,914	-	(2,011)	(2,011)	16,231	-	(180)	(180)	
	Euro		117,418	1,231	(6,451)	(6,451)	83,960	-	(1,705)	(1,705)	
	Others	bonds	109,948	14,366	(11,534)	(11,534)	31,383	-	(282)	(282)	
	Bought		-	-	-	-	-	-	-	-	
	U.S. dollars		-	-	-	-	-	-	-	-	
	Australian dollars		-	-	-	-	-	-	-	-	
	Canadian dollars		-	-	-	-	-	-	-	-	
	Euro		-	-	-	-	-	-	-	-	
	Others		-	-	-	-	-	-	-	-	
	Currency options										
	Sold										
	Call options		-	-	-	-	308,973	-	-	-	
	U.S. dollars		[-]	-	-	-	[3,909]	-	3,296	613	
	Australian dollars		[-]	-	-	-	182,067	-	2,155	29	
	Others		[-]	-	-	-	[2,155]	-	571	533	
	Put options		-	-	-	-	48,535	-	569	49	
	U.S. dollars		[-]	-	-	-	[619]	-	-	-	
	Australian dollars		[-]	-	-	-	[-]	-	-	-	
	Others		[-]	-	-	-	[-]	-	-	-	
	Bought		-	-	-	-	[-]	-	-	-	
	Call options		-	-	-	-	-	-	-	-	
	U.S. dollars		[-]	-	-	-	[-]	-	-	-	
	Australian dollars		[-]	-	-	-	[-]	-	-	-	
	Others		[-]	-	-	-	[-]	-	-	-	
	Put options		-	-	-	-	302,196	-	2,567	(1,342)	
	U.S. dollars		[-]	-	-	-	[3,909]	-	1,330	(854)	
	Australian dollars		[-]	-	-	-	178,887	-	955	(149)	
	Others		[-]	-	-	-	[2,185]	-	281	(338)	
Currency swaps		-	-	-	-	76,187	-	-	-		
Others		-	-	-	-	[1,104]	-	-	-		
Sold		-	-	-	-	47,120	-	-	-		
Bought		[-]	-	-	-	[619]	-	-	-		
Total					(86,930)				(7,397)		

Notes:

1. Figures in [] are option premiums.

2. Gains/losses represent the fair value for currency forward contracts and difference between option premiums and fair value for currency options.

3. Assets and liabilities which are denominated in foreign currencies but have fixed settlements 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 March 31, 2023 and 2022.

④ Bond-related Transactions (Company Total)

No ending balance as of March 31, 2023 and 2022.

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

		As of March 31, 2022	As of March 31, 2023
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
	Policies not subject to the standard policy reserves	Net level premium method	Net level premium method
	Accumulation ratio (excluding contingency reserve)	100.0%	100.0%

Notes:

- 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.
- 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.

V. Breakdown of Allowance for Possible Loan Losses

(Millions of Yen)

	Year ended March 31, 2022	Year ended March 31, 2023	Change
Breakdown of allowance for possible loan losses			
General allowance for possible loan losses	286	345	58
Specific allowance for possible loan losses	263	302	39
Allowance for specified overseas loans	—	—	—
Specific allowance for possible loan losses			
Provision	6	62	56
Reversal (excluding reversal due to write-offs)	50	22	(28)
Net provision	(44)	40	85
Allowance for specified overseas loans			
Number of debtor countries	—	—	—
Amounts of credit	—	—	—
Reversal	—	—	—
Write-offs of loans	0	0	0