

Supplementary Materials for the Fiscal Year Ended March 31, 2024

[Contents]

I . General Account

1. Securities

(1) Breakdown of Securities	.....	P1
(2) Securities by Contractual Maturity Date	.....	P2
(3) Domestic Stocks by Industry	.....	P3
(4) Fair Value Information on Derivative Transactions	.....	P4

2. Loans

(1) Breakdown of Loans	.....	P7
(2) Loans by Contractual Maturity Date	.....	P7
(3) Loans to Domestic Corporations by Corporation Size	.....	P8
(4) Industrial and Consumer Loans by Industry	.....	P9
(5) Loans by Collateral Type	.....	P10

3. Foreign Investments

(1) Breakdown by Asset Composition	.....	P11
(2) Investments by Region	.....	P12
(3) Foreign Currency-denominated Assets by Currency	.....	P14
(4) Allowance for Specified Overseas Loans	.....	P14

II . Separate Account

1. Individual Variable Insurance

(1) Fair Value Information on Securities	.....	P15
(2) Information on Derivative Transactions	.....	P15

2. Individual Variable Annuities

..... P15

III . Company Total of General Account and Separate Account

1. Asset Composition

..... P16

2. Fair Value Information on Securities

(1) Fair Value Information on Securities	.....	P17
(2) Fair Value Information on Derivative Transactions	.....	P19

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

..... P24

V . Breakdown of Allowance for Possible Loan Losses

..... P24

I . General Account

1. Securities (General Account)

(1) Breakdown of Securities (General Account)

(Millions of Yen)

	As of March 31, 2023		As of March 31, 2024	
	Amount	Percentage	Amount	Percentage
National government bonds	1,693,184	39.6	1,812,423	40.3
Local government bonds	50,610	1.2	48,037	1.1
Corporate bonds	865,936	20.2	918,496	20.4
Public entity bonds	468,890	11.0	453,765	10.1
Domestic stocks	507,674	11.9	599,280	13.3
Foreign securities	1,088,201	25.4	1,027,985	22.9
Foreign bonds	705,216	16.5	593,752	13.2
Foreign stocks and other foreign securities	382,985	9.0	434,233	9.7
Other securities	71,982	1.7	89,184	2.0
Total	4,277,590	100.0	4,495,408	100.0

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

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

As of March 31, 2024

(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	90,169	139,900	364,020	402,332	633,229	2,865,756	4,495,408
National government bonds	35,711	101,970	155,441	189,167	265,264	1,064,867	1,812,423
Local government bonds	1,100	-	-	4,225	10,738	31,973	48,037
Corporate bonds	20,745	28,482	70,582	61,892	89,269	647,524	918,496
Domestic stocks						599,280	599,280
Foreign securities	30,753	8,397	136,807	145,281	258,699	448,045	1,027,985
Foreign bonds	30,744	5,783	79,803	117,832	247,564	112,023	593,752
Foreign stocks and other foreign securities	8	2,614	57,004	27,448	11,134	336,022	434,233
Other securities	1,858	1,050	1,189	1,764	9,256	74,064	89,184
Monetary claims bought	-	-	-	-	-	18,811	18,811
Negotiable certificates of deposit	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
Total	90,169	139,900	364,020	402,332	633,229	2,884,568	4,514,220

(3) Domestic Stocks by Industry (General Account)

(Millions of Yen)

	As of March 31, 2023		As of March 31, 2024	
	Amount	Percentage	Amount	Percentage
Forestry and fisheries	35	0.0	39	0.0
Mining	–	–	–	–
Construction	6,577	1.3	9,442	1.6
Manufacturing industry				
Food products	2,578	0.5	4,044	0.7
Textiles and clothing	14	0.0	13	0.0
Pulp and paper	75	0.0	87	0.0
Chemicals	50,051	9.9	44,601	7.4
Medical supplies	1,354	0.3	942	0.2
Oil and coal products	–	–	–	–
Rubber products	30,592	6.0	43,995	7.3
Glass and stone products	221	0.0	212	0.0
Steel	1,076	0.2	1,545	0.3
Non-steel metals	8,652	1.7	11,287	1.9
Metal products	570	0.1	879	0.1
Machinery	8,200	1.6	11,672	1.9
Electric appliances	103,124	20.3	128,107	21.4
Transportation equipment	2,216	0.4	6,050	1.0
Precision instruments	612	0.1	4	0.0
Others	5,793	1.1	5,798	1.0
Electric and gas utilities	27	0.0	27	0.0
Transportation and Communications industries				
Ground transportation	62,203	12.3	59,588	9.9
Water transportation	5	0.0	5	0.0
Air transportation	520	0.1	–	–
Warehouses	1,791	0.4	1,974	0.3
Telecommunications	1,726	0.3	3,239	0.5
Commerce				
Wholesale	107,116	21.1	131,816	22.0
Retail	2,901	0.6	3,653	0.6
Financial industries				
Banks	39,870	7.9	54,010	9.0
Securities and trading companies	6,198	1.2	7,272	1.2
Insurance	57,996	11.4	62,996	10.5
Others	1,631	0.3	2,280	0.4
Real estate	1,890	0.4	2,403	0.4
Service	2,046	0.4	1,285	0.2
Total	507,674	100.0	599,280	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, 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.

(Millions of Yen)

As of March 31, 2024	Interest-related	Currency-related	Stock-related	Bond-related	Others	Total
Hedge accounting applied	-	(3,231)	-	-	-	(3,231)
Hedge accounting not applied	-	(877)	(681)	-	-	(1,559)
Total	-	(4,109)	(681)	-	-	(4,791)

Note: Gains/losses on derivative financial instruments with fair value hedge accounting applied (currency-related, loss of 3,231 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, 2024 and 2023.

(iii) Currency-related Transactions (General Account)

(Millions of Yen)

	As of March 31, 2023				As of March 31, 2024			
	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								
U.S. dollar	607,428	6,887	(9,333)	(9,333)	76,022	-	(1,595)	(1,595)
Australian dollar	243,899	6,887	(6,591)	(6,591)	47,452	-	(1,290)	(1,290)
Canadian dollar	206,884	-	(162)	(162)	12,529	-	(24)	(24)
Euro	23,716	-	(339)	(339)	11,909	-	(85)	(85)
Others	101,545	-	(1,957)	(1,957)	4,130	-	(195)	(195)
Bought	31,383	-	(282)	(282)	-	-	-	-
U.S. dollar	23,497	-	307	307	14,291	-	(35)	(35)
Australian dollar	200	-	0	0	6,663	-	(1)	(1)
Canadian dollar	6,851	-	81	81	7,628	-	(34)	(34)
Euro	-	-	-	-	-	-	-	-
Others	16,446	-	225	225	-	-	-	-
Currency options								
Sold								
Call options	308,973	-			425,387	-		
U.S. dollar	[3,909]	-	3,296	613	[2,302]	-	3,352	(1,049)
Australian dollar	182,067	-	2,155	29	187,792	-	2,296	(1,291)
Others	[2,185]	-	571	533	[928]	-	875	53
Put options	78,370	-	569	49	161,523	-	180	187
U.S. dollar	[1,104]	-	-	-	[368]	-	-	-
Australian dollar	48,535	-	-	-	-	-	-	-
Others	[619]	-	-	-	-	-	-	-
Bought								
Call options	-	-	-	-	-	-	-	-
U.S. dollar	[-]	-	-	-	[-]	-	-	-
Australian dollar	[-]	-	-	-	[-]	-	-	-
Others	[-]	-	-	-	[-]	-	-	-
Put options	-	-	-	-	-	-	-	-
U.S. dollar	302,196	-	2,567	(1,342)	415,196	-	873	(1,428)
Australian dollar	[3,909]	-	1,330	(854)	[2,302]	-	244	(761)
Others	178,887	-	955	(149)	183,915	-	346	(581)
Currency swaps	[2,185]	-	281	(338)	[1,005]	-	282	(86)
Others	76,187	-	-	-	[928]	-	-	-
Sold	[1,104]	-	-	-	73,927	-	-	-
Bought	47,120	-	-	-	[368]	-	-	-
U.S. dollar	[619]	-	-	-	-	-	-	-
Australian dollar	[-]	-	-	-	[-]	-	-	-
Others	[-]	-	-	-	[-]	-	-	-
Total				(9,755)				(4,109)

Notes:

- Figures in [] are option premiums.
- Gains/losses represent the fair value for currency forward contracts and difference between option premiums and fair value for currency options.
- 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)

	As of March 31, 2023				As of March 31, 2024			
	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	-	-	-	-	-	-	-	-
Put	[-]	-	-	-	[-]	-	-	-
	4,008	-	0	(54)	-	-	-	-
	[55]				[-]			
Over the counter								
Stock index options								
Sold								
Call	-	-	-	-	-	-	-	-
Put	[-]	-	-	-	[-]	-	-	-
Bought								
Call	-	-	-	-	-	-	-	-
Put	[-]	-	-	-	[-]	-	-	-
	48,984	15,000	549	(1,927)	15,000	-	1	(681)
	[2,477]				[683]			
Total				(1,981)				(681)

Note: Figures in [] are option premiums.

(v) Bond-related Transactions (General Account)

No ending balance as of March 31, 2024 and 2023.

2. Loans (General Account)

(1) Breakdown of Loans (General Account)

(Millions of Yen)

	As of March 31, 2023	As of March 31, 2024
Policy loans	30,254	28,399
Policyholder loans	27,724	26,061
Premium loans	2,530	2,337
Industrial and consumer loans	273,707	292,946
(Loans to borrowers outside Japan)	(21,169)	(31,482)
Loans to corporations	273,438	292,736
(Loans to domestic corporations)	(252,269)	(261,254)
Loans to government, international organizations and government-related organizations	178	132
Loans to local government and public entities	-	-
Mortgage loans	56	43
Consumer loans	0	0
Others	33	33
Total	303,961	321,346

(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, 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
As of March 31, 2024							
Floating-rate loans	7,222	7,382	13,931	7,113	10,119	6,500	52,269
Fixed-rate loans	49,087	54,787	32,180	22,298	55,741	26,581	240,677
Total	56,310	62,169	46,111	29,411	65,861	33,081	292,946

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

(Millions of Yen except number of borrowers)

		As of March 31, 2023		As of March 31, 2024	
			Percentage		Percentage
Large corporations	Number of borrowers	53	61.6	49	59.8
	Amount of loans	187,301	74.2	187,458	71.8
Medium-sized corporations	Number of borrowers	-	-	-	-
	Amount of loans	-	-	-	-
Small-sized corporations	Number of borrowers	33	38.4	33	40.2
	Amount of loans	64,967	25.8	73,795	28.2
Total	Number of borrowers	86	100.0	82	100.0
	Amount of loans	252,269	100.0	261,254	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, 2023		As of March 31, 2024	
	Amount	Percentage	Amount	Percentage
Domestic				
Manufacturing industry	37,788	13.8	37,576	12.8
Food products	60	0.0	300	0.1
Textiles and clothing	-	-	-	-
Wood and wood products	-	-	-	-
Pulp and paper	1,800	0.7	1,800	0.6
Printing	800	0.3	800	0.3
Chemicals	9,274	3.4	11,293	3.9
Oil and coal products	-	-	-	-
Ceramic, stone and clay products	6	0.0	-	-
Steel	8,959	3.3	8,627	2.9
Non-steel metals	10,810	3.9	9,370	3.2
Metal products	-	-	-	-
Machinery	1,232	0.5	1,310	0.4
Electric appliances	4,716	1.7	3,998	1.4
Transportation equipment	30	0.0	10	0.0
Other manufactured goods	100	0.0	66	0.0
Farming and forestry	-	-	-	-
Fisheries	-	-	-	-
Mining	-	-	-	-
Construction	950	0.3	1,150	0.4
Electric, gas, steam and water utilities	21,227	7.8	22,639	7.7
Telecommunications	2,300	0.8	2,300	0.8
Transportation and postal services	12,555	4.6	10,023	3.4
Wholesale	29,000	10.6	39,000	13.3
Retail	250	0.1	150	0.1
Financial and insurance	114,956	42.0	127,141	43.4
Real estate	9,505	3.5	8,722	3.0
Rental services	18,336	6.7	7,122	2.4
Scientific research, professional and technological services	-	-	-	-
Hospitality	-	-	-	-
Restaurant and catering	-	-	-	-
Entertainment	4,461	1.6	4,443	1.5
Education, learning support	-	-	-	-
Medical	-	-	-	-
Other services	1,150	0.4	1,150	0.4
Local public entities	-	-	-	-
Individuals	56	0.0	44	0.0
Others	-	-	-	-
Total domestic	252,537	92.3	261,464	89.3
Foreign				
Government	-	-	-	-
Financial institutions	21,169	7.7	31,482	10.7
Commercial and industrial	-	-	-	-
Total foreign	21,169	7.7	31,482	10.7
Total	273,707	100.0	292,946	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, 2023		As of March 31, 2024	
	Amount	Percentage	Amount	Percentage
Secured loans	2,407	0.9	2,419	0.8
Loans secured by securities	1,718	0.6	1,935	0.7
Loans secured by real estate, movable assets and foundations	688	0.3	483	0.2
Loans secured by personal guarantees	-	-	-	-
Guaranteed loans	6,342	2.3	6,029	2.1
Unsecured loans	264,900	96.8	284,454	97.1
Others	56	0.0	44	0.0
Total	273,707	100.0	292,946	100.0
Subordinated loans	21,459	7.8	19,533	6.7

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, 2023		As of March 31, 2024	
	Amount	Percentage	Amount	Percentage
Foreign bonds	536,464	48.1	408,309	38.3
Foreign stocks	10	0.0	62	0.0
Cash, deposits and other assets	366,799	32.9	435,983	40.9
Subtotal	903,274	80.9	844,355	79.1

(ii) Assets Swapped into Yen (General Account)

(Millions of Yen)

	As of March 31, 2023		As of March 31, 2024	
	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, 2023		As of March 31, 2024	
	Amount	Percentage	Amount	Percentage
Loans to borrowers outside Japan	1,000	0.1	-	-
Foreign bonds and other assets	211,748	19.0	222,878	20.9
Subtotal	212,748	19.1	222,878	20.9

(iv) Total (General Account)

(Millions of Yen)

	As of March 31, 2023		As of March 31, 2024	
	Amount	Percentage	Amount	Percentage
Total foreign investments	1,116,023	100.0	1,067,233	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, 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

(Millions of Yen)

	As of March 31, 2024							
	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	262,491	25.5	163,097	15.9	99,393	9.7	22,832	72.5
Europe	273,195	26.6	232,200	22.6	40,994	4.0	4,325	13.7
Oceania	23,024	2.2	23,024	2.2	-	-	4,324	13.7
Asia	50	0.0	-	-	50	0.0	-	-
Latin America	397,786	38.7	103,992	10.1	293,794	28.6	-	-
Middle East	-	-	-	-	-	-	-	-
Africa	-	-	-	-	-	-	-	-
International organizations	71,436	6.9	71,436	6.9	-	-	-	-
Total	1,027,985	100.0	593,752	57.8	434,233	42.2	31,482	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, 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	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

(Millions of Yen)

	As of March 31, 2024							
	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	237,847	23.1	163,097	15.9	74,749	7.3	22,832	72.5
Europe (sovereign bonds)	-	-	-	-	-	-	-	-
Europe (government affiliated financial institutions and corporates)	129,530	12.6	129,530	12.6	-	-	4,325	13.7
Oceania	23,024	2.2	23,024	2.2	-	-	4,324	13.7
Asia	50	0.0	-	-	50	0.0	-	-
Latin America	-	-	-	-	-	-	-	-
Middle East	-	-	-	-	-	-	-	-
Africa	-	-	-	-	-	-	-	-
International organizations	71,436	6.9	71,436	6.9	-	-	-	-
Reverse dual currency bonds, etc.	206,662	20.1	206,662	20.1	-	-	-	-
Other securities and loans	359,433	35.0	-	-	359,433	35.0	-	-
Total	1,027,985	100.0	593,752	57.8	434,233	42.2	31,482	100.0

Notes:

- "Reverse dual currency bonds, etc." consists of JGB repackaged reverse dual currency bonds and JGB repackaged foreign currency-denominated bonds.
- "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, 2023		As of March 31, 2024	
	Amount	Percentage	Amount	Percentage
U.S. dollar	382,776	42.4	480,605	56.9
Australian dollar	327,624	36.3	199,179	23.6
New Zealand dollar	82,262	9.1	76,735	9.1
Euro	79,826	8.8	74,509	8.8
Canadian dollar	30,359	3.4	13,274	1.6
Vietnamese dong	-	-	50	0.0
Polish zloty	425	0.0	-	-
Other currencies	-	-	-	-
Total	903,274	100.0	844,355	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, 2023		As of March 31, 2024	
	Amount	Percentage	Amount	Percentage
U.S. dollar	580,578	50.9	639,129	62.3
Australian dollar	355,925	31.2	222,346	21.7
New Zealand dollar	82,262	7.2	76,735	7.5
Euro	90,550	7.9	74,509	7.3
Canadian dollar	30,369	2.7	13,274	1.3
Vietnamese dong	-	-	50	0.0
Polish zloty	425	0.0	-	-
Other currencies	-	-	-	-
Total	1,140,112	100.0	1,026,047	100.0

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

(Millions of Yen)

	As of March 31, 2023	As of March 31, 2024
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, 2023		As of March 31, 2024	
	Amount	Net valuation gains(losses) included in the statements of income	Amount	Net valuation gains(losses) included in the statements of income
Trading securities	26,198	(1,561)	30,399	6,278

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, 2023	As of March 31, 2024
	Amount	Amount
Domestic bonds	-	-
Domestic stocks	-	-
Foreign securities	-	-
Foreign bonds	-	-
Foreign stocks and other foreign securities	-	-
Other securities	26,198	30,399
Total	26,198	30,399

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, 2024 and 2023.

(ii) Currency-related Transactions (Separate Account)

No ending balance as of March 31, 2024 and 2023.

(iii) Stock-related Transactions (Separate Account)

No ending balance as of March 31, 2024 and 2023.

(iv) Bond-related Transactions (Separate Account)

No ending balance as of March 31, 2024 and 2023.

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, 2024	
		General account
Cash, deposits and call loans	112,393	112,046
Monetary claims bought	18,811	18,811
Money held in trust	-	-
Domestic bonds	2,778,957	2,778,957
Domestic stocks	599,280	599,280
Foreign securities	1,027,985	1,027,985
Other securities	119,584	89,184
Loans	321,346	321,346
Real estate	347,173	347,173
Total assets	5,485,084	5,454,333
Foreign currency-denominated assets	1,026,051	1,026,047

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, 2023		As of March 31, 2024	
	Amount	Net valuation gains(losses) included in the statements of income	Amount	Net valuation gains(losses) included in the statements of income
Trading securities	26,198	(1,561)	30,399	6,278

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

(Millions of Yen)

	As of March 31, 2023					As of March 31, 2024				
	Book value	Fair value	Gains/losses			Book value	Fair value	Gains/losses		
				Gains	Losses				Gains	Losses
Held-to-maturity debt securities	288,832	312,438	23,605	23,661	(56)	292,796	309,158	16,361	18,278	(1,916)
Policy-reserve-matching bonds	2,093,763	2,109,209	15,445	129,585	(114,139)	2,240,383	2,116,280	(124,103)	88,556	(212,659)
Stocks of subsidiaries	-	-	-	-	-	-	-	-	-	-
Available-for-sale securities	1,626,794	1,786,581	159,786	293,373	(133,587)	1,495,663	1,840,823	345,160	411,641	(66,481)
Domestic bonds	417,814	401,531	(16,283)	2,292	(18,575)	443,916	438,333	(5,583)	4,065	(9,648)
Domestic stocks	173,309	431,919	258,609	268,691	(10,081)	162,648	518,771	356,123	357,392	(1,269)
Foreign securities	963,085	881,997	(81,087)	19,885	(100,973)	811,895	795,836	(16,059)	38,139	(54,198)
Foreign bonds	623,607	550,216	(73,390)	1,744	(75,134)	458,711	419,152	(39,559)	1,860	(41,420)
Foreign stocks and other foreign securities	339,477	331,781	(7,696)	18,141	(25,838)	353,183	376,684	23,500	36,279	(12,778)
Other securities	71,793	70,235	(1,557)	2,399	(3,956)	76,447	87,026	10,578	11,942	(1,364)
Monetary claims bought	792	897	105	105	-	754	855	100	100	-
Negotiable certificates of deposit	-	-	-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-	-	-
Total	4,009,390	4,208,228	198,837	446,620	(247,782)	4,028,844	4,266,262	237,418	518,476	(281,057)
Domestic bonds	2,626,015	2,628,326	2,311	135,049	(132,738)	2,784,541	2,656,187	(128,354)	94,104	(222,458)
Domestic stocks	173,309	431,919	258,609	268,691	(10,081)	162,648	518,771	356,123	357,392	(1,269)
Foreign securities	1,118,085	1,055,559	(62,525)	38,448	(100,973)	986,495	984,524	(1,971)	53,838	(55,809)
Foreign bonds	778,607	723,778	(54,828)	20,306	(75,134)	633,311	607,839	(25,472)	17,559	(43,031)
Foreign stocks and other foreign securities	339,477	331,781	(7,696)	18,141	(25,838)	353,183	376,684	23,500	36,279	(12,778)
Other securities	71,793	70,235	(1,557)	2,399	(3,956)	76,447	87,026	10,578	11,942	(1,364)
Monetary claims bought	20,187	22,187	1,999	2,032	(33)	18,710	19,753	1,042	1,198	(156)
Negotiable certificates of deposit	-	-	-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-	-	-

Notes:

1. The table above includes assets which are considered appropriate to deem as securities under the Financial Instruments and Exchange Act.
2. 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, 2023	As of March 31, 2024
Stocks of subsidiaries	62,621	67,671
Available-for-sale securities	59,770	59,241
Domestic stocks	13,134	12,887
Foreign stocks	11	9
Others	46,625	46,344
Total	122,391	126,913

○Held-to-maturity Debt Securities

(Millions of Yen)

	As of March 31, 2023			As of March 31, 2024		
	Balance sheet amount	Fair value	Gains/losses	Balance sheet amount	Fair value	Gains/losses
Held-to-maturity debt securities with unrealized gains	281,363	305,024	23,661	257,918	276,197	18,278
Domestic bonds	108,467	111,639	3,171	82,262	83,745	1,482
Foreign securities	155,000	173,562	18,562	160,200	175,898	15,698
Monetary claims bought	17,895	19,823	1,927	15,456	16,553	1,097
Others	-	-	-	-	-	-
Held-to-maturity debt securities with unrealized losses	7,469	7,413	(56)	34,878	32,961	(1,916)
Domestic bonds	5,969	5,946	(22)	17,978	17,827	(150)
Foreign securities	-	-	-	14,400	12,789	(1,610)
Monetary claims bought	1,500	1,466	(33)	2,500	2,343	(156)
Others	-	-	-	-	-	-

○Policy-reserve-matching Bonds

(Millions of Yen)

	As of March 31, 2023			As of March 31, 2024		
	Balance sheet amount	Fair value	Gains/losses	Balance sheet amount	Fair value	Gains/losses
Policy-reserve-matching bonds with unrealized gains	1,197,778	1,327,363	129,585	1,103,411	1,191,967	88,556
Domestic bonds	1,197,778	1,327,363	129,585	1,103,411	1,191,967	88,556
Foreign securities	-	-	-	-	-	-
Others	-	-	-	-	-	-
Policy-reserve-matching bonds with unrealized losses	895,985	781,845	(114,139)	1,136,972	924,312	(212,659)
Domestic bonds	895,985	781,845	(114,139)	1,136,972	924,312	(212,659)
Foreign securities	-	-	-	-	-	-
Others	-	-	-	-	-	-

○Marketable Available-for-sale Securities

(Millions of Yen)

	As of March 31, 2023			As of March 31, 2024		
	Book value	Balance sheet amount	Gains/losses	Book value	Balance sheet amount	Gains/losses
Marketable available-for-sale securities with unrealized gains	382,704	676,078	293,373	706,152	1,117,794	411,641
Domestic bonds	86,848	89,140	2,292	192,004	196,069	4,065
Domestic stocks	124,466	393,157	268,691	149,061	506,454	357,392
Foreign securities	139,493	159,379	19,885	300,092	338,232	38,139
Other securities	31,104	33,503	2,399	64,239	76,182	11,942
Monetary claims bought	792	897	105	754	855	100
Negotiable certificates of deposit	-	-	-	-	-	-
Others	-	-	-	-	-	-
Marketable available-for-sale securities with unrealized losses	1,244,090	1,110,502	(133,587)	789,510	723,029	(66,481)
Domestic bonds	330,966	312,390	(18,575)	251,912	242,263	(9,648)
Domestic stocks	48,843	38,761	(10,081)	13,587	12,317	(1,269)
Foreign securities	823,591	722,618	(100,973)	511,803	457,604	(54,198)
Other securities	40,689	36,732	(3,956)	12,208	10,844	(1,364)
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, 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.

(Millions of Yen)

As of March 31, 2024	Interest-related	Currency-related	Stock-related	Bond-related	Others	Total
Hedge accounting applied	-	(3,231)	-	-	-	(3,231)
Hedge accounting not applied	-	(877)	(681)	-	-	(1,559)
Total	-	(4,109)	(681)	-	-	(4,791)

Note:

Gains/losses on derivative financial instruments with fair value hedge accounting applied (currency-related, loss of 3,231 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, 2024 and 2023.

② Currency-related Transactions (Company Total)

(Millions of Yen)

	As of March 31, 2023				As of March 31, 2024			
	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	58,282	-	(2,665)	(2,665)	64,038	-	(842)	(842)
U.S. dollar	21,737	-	(2,355)	(2,355)	35,468	-	(537)	(537)
Australian dollar	11,475	-	101	101	12,529	-	(24)	(24)
Canadian dollar	7,484	-	(158)	(158)	11,909	-	(85)	(85)
Euro	17,585	-	(252)	(252)	4,130	-	(195)	(195)
Others	-	-	-	-	-	-	-	-
Bought	23,497	-	307	307	14,291	-	(35)	(35)
U.S. dollar	200	-	0	0	6,663	-	(1)	(1)
Australian dollar	6,851	-	81	81	7,628	-	(34)	(34)
Canadian dollar	-	-	-	-	-	-	-	-
Euro	16,446	-	225	225	-	-	-	-
Others	-	-	-	-	-	-	-	-
Currency options								
Sold								
Call options	-	-	-	-	-	-	-	-
U.S. dollar	[-]	-	-	-	[-]	-	-	-
Australian dollar	[-]	-	-	-	[-]	-	-	-
Others	[-]	-	-	-	[-]	-	-	-
Put options	-	-	-	-	-	-	-	-
U.S. dollar	[-]	-	-	-	[-]	-	-	-
Australian dollar	[-]	-	-	-	[-]	-	-	-
Others	[-]	-	-	-	[-]	-	-	-
Bought	-	-	-	-	-	-	-	-
Call options	-	-	-	-	-	-	-	-
U.S. dollar	[-]	-	-	-	[-]	-	-	-
Australian dollar	[-]	-	-	-	[-]	-	-	-
Others	[-]	-	-	-	[-]	-	-	-
Put options	-	-	-	-	-	-	-	-
U.S. dollar	[-]	-	-	-	[-]	-	-	-
Australian dollar	[-]	-	-	-	[-]	-	-	-
Others	[-]	-	-	-	[-]	-	-	-
Currency swaps								
Others	-	-	-	-	-	-	-	-
Sold	-	-	-	-	-	-	-	-
Bought	[-]	-	-	-	[-]	-	-	-
Total				(2,357)				(877)

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)

	As of March 31, 2023			As of March 31, 2024				
	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	-	-	-	-	-	-	-	-
Put	[-]	-	-	[-]	-	-	-	-
	4,008	-	0	(54)	[-]	-	-	-
	[55]							
Over the counter								
Stock index options								
Sold								
Call	-	-	-	-	-	-	-	-
Put	[-]	-	-	[-]	-	-	-	-
Bought								
Call	-	-	-	-	-	-	-	-
Put	[-]	15,000	-	[-]	-	-	-	-
	48,984		549	(1,927)	15,000	1	(681)	
	[2,477]				[683]			
Total				(1,981)				(681)

Note: Figures in [] are option premiums.

④ Bond-related Transactions (Company Total)

No ending balance as of March 31, 2024 and 2023.

(iii) Hedge Accounting Applied (Company Total)

- ①Interest-related Transactions (Company Total)
No ending balance as of March 31, 2024 and 2023.
- ②Currency-related Transactions (Company Total)

(Millions of Yen)

Method of hedge accounting		As of March 31, 2023					As of March 31, 2024					
		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		549,145	6,887	(6,668)	(6,668)		11,984	-	(752)	(752)	
	U.S. dollar		222,161	6,887	(4,235)	(4,235)		11,984	-	(752)	(752)	
	Australian dollar	Foreign-currency denominated bonds		195,409	-	(264)	(264)		-	-	-	-
	Canadian dollar			16,231	-	(180)	(180)		-	-	-	-
	Euro			83,960	-	(1,705)	(1,705)		-	-	-	-
	Others			31,383	-	(282)	(282)		-	-	-	-
	Bought			-	-	-	-		-	-	-	-
	U.S. dollar			-	-	-	-		-	-	-	-
	Australian dollar			-	-	-	-		-	-	-	-
	Canadian dollar			-	-	-	-		-	-	-	-
	Euro			-	-	-	-		-	-	-	-
	Others			-	-	-	-		-	-	-	-
	Currency options											
	Sold											
	Call options		308,973	-				425,387	-			
			[3,909]		3,296	613		[2,302]		3,352	(1,049)	
	U.S. dollar		182,067	-				187,792	-			
			[2,185]		2,155	29		[1,005]		2,296	(1,291)	
	Australian dollar		78,370	-				161,523	-			
			[1,104]		571	533		[928]		875	53	
	Others		48,535	-				76,072	-			
			[619]		569	49		[368]		180	187	
	Put options		-	-				-	-			
	U.S. dollar		[-]	-				[-]	-			
			[-]	-				[-]	-			
	Australian dollar		-	-				-	-			
			[-]	-				[-]	-			
	Others		-	-				-	-			
			[-]	-				[-]	-			
	Bought											
	Call options		-	-				-	-			
			[-]	-				[-]	-			
U.S. dollar		-	-				-	-				
		[-]	-				[-]	-				
Australian dollar		-	-				-	-				
		[-]	-				[-]	-				
Others		-	-				-	-				
		[-]	-				[-]	-				
Put options		302,196	-				415,196	-				
		[3,909]		2,567	(1,342)		[2,302]		873	(1,428)		
U.S. dollar		178,887	-				183,915	-				
		[2,185]		1,330	(854)		[1,005]		244	(761)		
Australian dollar		76,187	-				157,353	-				
		[1,104]		955	(149)		[928]		346	(581)		
Others		47,120	-				73,927	-				
		[619]		281	(338)		[368]		282	(86)		
Currency swaps												
Others												
Sold		-	-				-	-				
		[-]	-				[-]	-				
Bought		-	-				-	-				
		[-]	-				[-]	-				
Total						(7,397)					(3,231)	

Notes:

- Figures in [] are option premiums.
- Gains/losses represent the fair value for currency forward contracts and difference between option premiums and fair value for currency options.
- 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.

- ③ Stock-related Transactions (Company Total)
No ending balance as of March 31, 2024 and 2023.
- ④ Bond-related Transactions (Company Total)
No ending balance as of March 31, 2024 and 2023.

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

		As of March 31, 2023	As of March 31, 2024
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, 2023	Year ended March 31, 2024	Change
Breakdown of allowance for possible loan losses			
General allowance for possible loan losses	345	507	161
Specific allowance for possible loan losses	302	231	(70)
Allowance for specified overseas loans	–	–	–
Specific allowance for possible loan losses			
Provision	62	6	(56)
Reversal (excluding reversal due to write-offs)	22	76	53
Net provision	40	(69)	(109)
Allowance for specified overseas loans			
Number of debtor countries	–	–	–
Amounts of credit	–	–	–
Reversal	–	–	–
Write-offs of loans	0	0	(0)