

Supplementary Materials for the Six Months Ended September 30, 2024

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I . General Account

1. Securities (General Account)

(1) Breakdown of Securities (General Account)

(Millions of Yen)

	As of March 31, 2024		As of September 30, 2024	
	Amount	Percentage	Amount	Percentage
National government bonds	1,812,423	40.3	1,812,855	40.2
Local government bonds	48,037	1.1	47,418	1.1
Corporate bonds	918,496	20.4	909,988	20.2
Public entity bonds	453,765	10.1	442,058	9.8
Domestic stocks	599,280	13.3	604,175	13.4
Foreign securities	1,027,985	22.9	1,055,808	23.4
Foreign bonds	593,752	13.2	631,252	14.0
Foreign stocks and other foreign securities	434,233	9.7	424,556	9.4
Other securities	89,184	2.0	82,885	1.8
Total	4,495,408	100.0	4,513,131	100.0

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

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

As of September 30, 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	74,297	145,434	392,162	463,144	528,373	2,909,718	4,513,131
National government bonds	34,999	100,090	189,040	253,193	148,846	1,086,684	1,812,855
Local government bonds	500	-	-	6,621	9,558	30,738	47,418
Corporate bonds	6,257	28,644	56,646	63,953	93,943	660,542	909,988
Domestic stocks						604,175	604,175
Foreign securities	31,402	15,699	143,826	136,007	270,056	458,817	1,055,808
Foreign bonds	30,713	8,760	94,244	103,530	266,476	127,526	631,252
Foreign stocks and other foreign securities	688	6,938	49,581	32,476	3,579	331,291	424,556
Other securities	1,138	1,000	2,650	3,369	5,967	68,759	82,885
Monetary claims bought	-	-	-	-	-	18,204	18,204
Negotiable certificates of deposit	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
Total	74,297	145,434	392,162	463,144	528,373	2,927,922	4,531,336

(3) Domestic Stocks by Industry (General Account)

(Millions of Yen)

	As of March 31, 2024		As of September 30, 2024	
	Amount	Percentage	Amount	Percentage
Forestry and fisheries	39	0.0	45	0.0
Mining	–	–	–	–
Construction	9,442	1.6	9,878	1.6
Manufacturing industry				
Food products	4,044	0.7	4,248	0.7
Textiles and clothing	13	0.0	449	0.1
Pulp and paper	87	0.0	70	0.0
Chemicals	44,601	7.4	42,514	7.0
Medical supplies	942	0.2	533	0.1
Oil and coal products	–	–	–	–
Rubber products	43,995	7.3	35,118	5.8
Glass and stone products	212	0.0	192	0.0
Steel	1,545	0.3	1,206	0.2
Non-steel metals	11,287	1.9	12,158	2.0
Metal products	879	0.1	673	0.1
Machinery	11,672	1.9	11,752	1.9
Electric appliances	128,107	21.4	131,265	21.7
Transportation equipment	6,050	1.0	3,809	0.6
Precision instruments	4	0.0	4	0.0
Others	5,798	1.0	6,685	1.1
Electric and gas utilities	27	0.0	343	0.1
Transportation and communications industries				
Ground transportation	59,588	9.9	54,417	9.0
Water transportation	5	0.0	5	0.0
Air transportation	–	–	–	–
Warehouses	1,974	0.3	2,135	0.4
Telecommunications	3,239	0.5	2,124	0.4
Commerce				
Wholesale	131,816	22.0	153,624	25.4
Retail	3,653	0.6	3,839	0.6
Financial industries				
Banks	54,010	9.0	50,719	8.4
Securities and trading companies	7,272	1.2	6,832	1.1
Insurance	62,996	10.5	62,996	10.4
Others	2,280	0.4	2,386	0.4
Real estate	2,403	0.4	2,767	0.5
Service	1,285	0.2	1,372	0.2
Total	599,280	100.0	604,175	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, 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.

(Millions of Yen)

As of September 30, 2024	Interest-related	Currency-related	Stock-related	Bond-related	Others	Total
Hedge accounting applied	-	(4,880)	-	-	-	(4,880)
Hedge accounting not applied	-	1,346	244	-	-	1,590
Total	-	(3,534)	244	-	-	(3,290)

Note: Gains/losses on derivative financial instruments with fair value hedge accounting applied (currency-related, loss of 4,880 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, 2024 and March 31, 2024.

(iii) Currency-related Transactions (General Account)

(Millions of Yen)

	As of March 31, 2024				As of September 30, 2024				
	Notional amount/ contract value	Fair value	Gains/ losses	Notional amount/ contract value	Fair value	Gains/ losses	Notional amount/ contract value	Fair value	Gains/ losses
Over the counter									
Currency forward contracts									
Sold									
U.S. dollars	76,022	-	(1,595)	(1,595)	219,971	-	1,397	1,397	
Australian dollars	47,452	-	(1,290)	(1,290)	170,283	-	111	111	
Canadian dollars	12,529	-	(24)	(24)	14,832	-	10	10	
Euro	11,909	-	(85)	(85)	21,847	-	1,253	1,253	
Others	4,130	-	(195)	(195)	6,106	-	287	287	
Bought									
U.S. dollars	-	-	-	-	6,900	-	(266)	(266)	
Australian dollars	14,291	-	(35)	(35)	40,117	-	(389)	(389)	
Canadian dollars	6,663	-	(1)	(1)	19,770	-	(230)	(230)	
Euro	7,628	-	(34)	(34)	10,457	-	17	17	
Others	-	-	-	-	9,889	-	(176)	(176)	
Currency options									
Sold									
Call options									
U.S. dollars	425,387	-	3,352	(1,049)	453,910	-	7,256	(1,620)	
Australian dollars	[2,302]	-	-	-	[5,635]	-	-	-	
Others	187,792	-	2,296	(1,291)	203,780	-	2,039	301	
Put options	[1,005]	-	-	-	[2,341]	-	-	-	
U.S. dollars	161,523	-	875	53	179,462	-	4,195	(1,732)	
Australian dollars	[928]	-	-	-	[2,463]	-	-	-	
Others	76,072	-	180	187	70,666	-	1,021	(190)	
Put options	[368]	-	-	-	[830]	-	-	-	
U.S. dollars	-	-	-	-	-	-	-	-	
Australian dollars	[-]	-	-	-	[-]	-	-	-	
Others	-	-	-	-	-	-	-	-	
Bought	-	-	-	-	-	-	-	-	
Call options	-	-	-	-	-	-	-	-	
U.S. dollars	[-]	-	-	-	[-]	-	-	-	
Australian dollars	-	-	-	-	-	-	-	-	
Others	[-]	-	-	-	[-]	-	-	-	
Put options	-	-	-	-	-	-	-	-	
U.S. dollars	415,196	-	873	(1,428)	448,024	-	2,714	(2,921)	
Australian dollars	[2,302]	-	244	(761)	[5,635]	-	1,742	(599)	
Others	183,915	-	346	(581)	[2,341]	-	678	(1,784)	
Put options	[1,005]	-	-	-	[2,463]	-	-	-	
U.S. dollars	157,353	-	282	(86)	176,951	-	293	(537)	
Australian dollars	[928]	-	-	-	[2,463]	-	-	-	
Others	73,927	-	-	-	69,624	-	-	-	
Put options	[368]	-	-	-	[830]	-	-	-	
Currency swaps									
Others									
Sold	-	-	-	-	-	-	-	-	
Bought	[-]	-	-	-	[-]	-	-	-	
Total				(4,109)					(3,534)

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, 2024				As of September 30, 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	[-]	-	-	-	[-]	-	-	-
Over the counter								
Equity forward contracts								
Sold	-	-	-	-	1,277	-	244	244
Bought	-	-	-	-	-	-	-	-
Stock index options								
Sold								
Call	-	-	-	-	-	-	-	-
Put	[-]	-	-	-	[-]	-	-	-
Bought								
Call	-	-	-	-	-	-	-	-
Put	[-]	-	-	-	[-]	-	-	-
	15,000	-	1	(681)	-	-	-	-
	[683]				[-]			
Total				(681)				244

Note: Figures in [] are option premiums.

(v) Bond-related Transactions (General Account)

No ending balance as of September 30, 2024 and March 31, 2024.

2. Loans (General Account)

(1) Breakdown of Loans (General Account)

(Millions of Yen)

	As of March 31, 2024	As of September 30, 2024
Policy loans	28,399	27,740
Policyholder loans	26,061	25,435
Premium loans	2,337	2,305
Industrial and consumer loans	292,946	274,555
(Loans to borrowers outside Japan)	(31,482)	(30,794)
Loans to corporations	292,736	274,360
(Loans to domestic corporations)	(261,254)	(243,556)
Loans to government, international organizations and government-related organizations	132	122
Loans to local government and public entities	–	–
Mortgage loans	43	39
Consumer loans	0	0
Others	33	33
Total	321,346	302,296
Subordinated loans	19,533	19,573

(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, 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
As of September 30, 2024							
Floating-rate loans	5,687	11,496	10,421	8,355	9,237	5,778	50,976
Fixed-rate loans	26,472	59,461	26,265	20,568	64,702	26,110	223,579
Total	32,160	70,957	36,686	28,923	73,939	31,888	274,555

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

(Millions of Yen except number of borrowers)

		As of March 31, 2024		As of September 30, 2024	
			Percentage		Percentage
Large corporations	Number of borrowers	49	59.8	48	60.0
	Amount of loans	187,458	71.8	171,860	70.6
Medium-sized corporations	Number of borrowers	-	-	-	-
	Amount of loans	-	-	-	-
Small-sized corporations	Number of borrowers	33	40.2	32	40.0
	Amount of loans	73,795	28.2	71,706	29.4
Total	Number of borrowers	82	100.0	80	100.0
	Amount of loans	261,254	100.0	243,566	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, 2024		As of September 30, 2024	
	Amount	Percentage	Amount	Percentage
Domestic				
Manufacturing industry	37,576	12.8	38,098	13.9
Food products	300	0.1	300	0.1
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	11,293	3.9	10,742	3.9
Oil and coal products	-	-	-	-
Ceramic, stone and clay products	-	-	-	-
Steel	8,627	2.9	8,626	3.1
Non-steel metals	9,370	3.2	10,810	3.9
Metal products	-	-	-	-
Machinery	1,310	0.4	1,099	0.4
Electric appliances	3,998	1.4	3,870	1.4
Transportation equipment	10	0.0	-	-
Other manufactured goods	66	0.0	50	0.0
Farming and forestry	-	-	-	-
Fisheries	-	-	-	-
Mining	-	-	-	-
Construction	1,150	0.4	1,150	0.4
Electric, gas, steam and water utilities	22,639	7.7	23,004	8.4
Telecommunications	2,300	0.8	2,300	0.8
Transportation and postal services	10,023	3.4	9,339	3.4
Wholesale	39,000	13.3	39,000	14.2
Retail	150	0.1	100	0.0
Financial and insurance	127,141	43.4	113,223	41.2
Real estate	8,722	3.0	8,430	3.1
Rental services	7,122	2.4	3,983	1.5
Scientific research, professional and technological services	-	-	-	-
Hospitality	-	-	-	-
Restaurant and catering	-	-	-	-
Entertainment	4,443	1.5	4,123	1.5
Education and learning support	-	-	-	-
Medical	-	-	-	-
Other services	1,150	0.4	967	0.4
Local public entities	-	-	-	-
Individuals	44	0.0	39	0.0
Total domestic	261,464	89.3	243,761	88.8
Foreign				
Government	-	-	-	-
Financial institutions	31,482	10.7	30,794	11.2
Commercial and industrial	-	-	-	-
Total foreign	31,482	10.7	30,794	11.2
Total	292,946	100.0	274,555	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, 2024		As of September 30, 2024	
	Amount	Percentage	Amount	Percentage
Secured loans	2,419	0.8	2,043	0.7
Loans secured by securities	1,935	0.7	1,664	0.6
Loans secured by real estate, movable assets and foundations	483	0.2	379	0.1
Loans secured by personal guarantees	-	-	-	-
Guaranteed loans	6,029	2.1	5,509	2.0
Unsecured loans	284,454	97.1	266,962	97.2
Others	44	0.0	39	0.0
Total	292,946	100.0	274,555	100.0
Subordinated loans	19,533	6.7	19,573	7.1

3. Foreign Investments (General Account)

(1) Breakdown of Assets (General Account)

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

(Millions of Yen)

	As of March 31, 2024		As of September 30, 2024	
	Amount	Percentage	Amount	Percentage
Foreign bonds	408,309	38.3	445,754	40.7
Foreign stocks	62	0.0	61	0.0
Cash, deposits and other assets	435,983	40.9	429,552	39.2
Subtotal	844,355	79.1	875,368	80.0

(ii) Assets Swapped into Yen (General Account)

(Millions of Yen)

	As of March 31, 2024		As of September 30, 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, 2024		As of September 30, 2024	
	Amount	Percentage	Amount	Percentage
Loans to borrowers outside Japan	-	-	-	-
Foreign bonds and other assets	222,878	20.9	219,255	20.0
Subtotal	222,878	20.9	219,255	20.0

(iv) Total (General Account)

(Millions of Yen)

	As of March 31, 2024		As of September 30, 2024	
	Amount	Percentage	Amount	Percentage
Total foreign investments	1,067,233	100.0	1,094,624	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, 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

(Millions of Yen)

	As of September 30, 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	300,072	28.4	204,543	19.4	95,528	9.0	20,788	67.5
Europe	265,988	25.2	225,373	21.3	40,614	3.8	5,819	18.9
Oceania	22,902	2.2	22,902	2.2	-	-	4,186	13.6
Asia	50	0.0	-	-	50	0.0	-	-
Latin America	392,420	37.2	104,056	9.9	288,363	27.3	-	-
Middle East	-	-	-	-	-	-	-	-
Africa	-	-	-	-	-	-	-	-
International organizations	74,375	7.0	74,375	7.0	-	-	-	-
Total	1,055,808	100.0	631,252	59.8	424,556	40.2	30,794	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, 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

(Millions of Yen)

	As of September 30, 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	276,509	26.2	204,543	19.4	71,965	6.8	20,788	67.5
Europe (sovereign bonds)	-	-	-	-	-	-	-	-
Europe (government affiliated financial institutions and corporates)	125,333	11.9	125,333	11.9	-	-	5,819	18.9
Oceania	22,902	2.2	22,902	2.2	-	-	4,186	13.6
Asia	50	0.0	-	-	50	0.0	-	-
Latin America	-	-	-	-	-	-	-	-
Middle East	-	-	-	-	-	-	-	-
Africa	-	-	-	-	-	-	-	-
International organizations	74,375	7.0	74,375	7.0	-	-	-	-
Reverse dual currency bonds, etc.	204,097	19.3	204,097	19.3	-	-	-	-
Other securities and loans	352,540	33.4	-	-	352,540	33.4	-	-
Total	1,055,808	100.0	631,252	59.8	424,556	40.2	30,794	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, 2024		As of September 30, 2024	
	Amount	Percentage	Amount	Percentage
U.S. dollars	480,605	56.9	507,213	57.9
Australian dollars	199,179	23.6	198,707	22.7
Euro	74,509	8.8	79,279	9.1
New Zealand dollars	76,735	9.1	79,210	9.0
Canadian dollars	13,274	1.6	10,906	1.2
Vietnamese dong	50	0.0	50	0.0
Other currencies	-	-	-	-
Total	844,355	100.0	875,368	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, 2024		As of September 30, 2024	
	Amount	Percentage	Amount	Percentage
U.S. dollars	639,129	62.3	629,560	62.0
Australian dollars	222,346	21.7	216,873	21.3
Euro	74,509	7.3	79,279	7.8
New Zealand dollars	76,735	7.5	79,210	7.8
Canadian dollars	13,274	1.3	10,906	1.1
Vietnamese dong	50	0.0	50	0.0
Other currencies	-	-	-	-
Total	1,026,047	100.0	1,015,881	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, 2024		As of September 30, 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	30,399	6,278	29,010	(441)

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, 2024	As of September 30, 2024
	Amount	Amount
Domestic bonds	–	–
Domestic stocks	–	–
Foreign securities	–	–
Foreign bonds	–	–
Foreign stocks and other foreign securities	–	–
Other securities	30,399	29,010
Total	30,399	29,010

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

(2) Fair Value Information on Derivative Transactions (Separate Account)

(i) Interest-related Transactions (Separate Account)

No ending balance as of September 30, 2024 and March 31, 2024.

(ii) Currency-related Transactions (Separate Account)

No ending balance as of September 30, 2024 and March 31, 2024.

(iii) Stock-related Transactions (Separate Account)

No ending balance as of September 30, 2024 and March 31, 2024.

(iv) Bond-related Transactions (Separate Account)

No ending balance as of September 30, 2024 and March 31, 2024.

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)

(Asset composition of general account and separate account)

(Millions of Yen)

	As of September 30, 2024	
		General account
Cash, deposits and call loans	81,321	80,969
Monetary claims bought	18,204	18,204
Money held in trust	-	-
Domestic bonds	2,770,261	2,770,261
Domestic stocks	604,175	604,175
Foreign securities	1,055,808	1,055,808
Other securities	111,896	82,885
Loans	302,296	302,296
Real estate	347,256	347,256
Total assets	5,419,119	5,389,752
Foreign currency-denominated assets	1,015,885	1,015,881

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, 2024		As of September 30, 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	30,399	6,278	29,010	(441)

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

(Millions of Yen)

	As of March 31, 2024					As of September 30, 2024				
	Book value	Fair value	Gains/losses			Book value	Fair value	Gains/losses		
				Gains	Losses				Gains	Losses
Held-to-maturity debt securities	292,796	309,158	16,361	18,278	(1,916)	286,877	300,459	13,582	14,715	(1,133)
Policy-reserve-matching bonds	2,240,383	2,116,280	(124,103)	88,556	(212,659)	2,237,688	2,027,888	(209,799)	70,053	(279,852)
Stocks of subsidiaries	-	-	-	-	-	-	-	-	-	-
Available-for-sale securities	1,495,663	1,840,823	345,160	411,641	(66,481)	1,522,752	1,869,495	346,743	408,547	(61,804)
Domestic bonds	443,916	438,333	(5,583)	4,065	(9,648)	439,896	437,673	(2,223)	5,929	(8,152)
Domestic stocks	162,648	518,771	356,123	357,392	(1,269)	163,132	523,739	360,606	362,402	(1,795)
Foreign securities	811,895	795,836	(16,059)	38,139	(54,198)	844,976	826,572	(18,404)	31,339	(49,743)
Foreign bonds	458,711	419,152	(39,559)	1,860	(41,420)	486,476	456,652	(29,824)	5,728	(35,552)
Foreign stocks and other foreign securities	353,183	376,684	23,500	36,279	(12,778)	358,499	369,919	11,420	25,611	(14,190)
Other securities	76,447	87,026	10,578	11,942	(1,364)	74,013	80,683	6,669	8,781	(2,112)
Monetary claims bought	754	855	100	100	-	732	827	94	94	-
Negotiable certificates of deposit	-	-	-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-	-	-
Total	4,028,844	4,266,262	237,418	518,476	(281,057)	4,047,317	4,197,844	150,526	493,316	(342,790)
Domestic bonds	2,784,541	2,656,187	(128,354)	94,104	(222,458)	2,772,484	2,561,022	(211,462)	76,802	(288,265)
Domestic stocks	162,648	518,771	356,123	357,392	(1,269)	163,132	523,739	360,606	362,402	(1,795)
Foreign securities	986,495	984,524	(1,971)	53,838	(55,809)	1,019,576	1,013,416	(6,160)	44,308	(50,468)
Foreign bonds	633,311	607,839	(25,472)	17,559	(43,031)	661,076	643,496	(17,580)	18,697	(36,278)
Foreign stocks and other foreign securities	353,183	376,684	23,500	36,279	(12,778)	358,499	369,919	11,420	25,611	(14,190)
Other securities	76,447	87,026	10,578	11,942	(1,364)	74,013	80,683	6,669	8,781	(2,112)
Monetary claims bought	18,710	19,753	1,042	1,198	(156)	18,109	18,983	873	1,021	(147)
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, 2024	As of September 30, 2024
Stocks of subsidiaries	67,671	67,671
Available-for-sale securities	59,241	58,934
Domestic stocks	12,887	12,815
Foreign stocks	9	9
Others	46,344	46,109
Total	126,913	126,605

○Held-to-maturity Debt Securities

(Millions of Yen)

	As of March 31, 2024			As of September 30, 2024		
	Balance sheet amount	Fair value	Gains/losses	Balance sheet amount	Fair value	Gains/losses
Held-to-maturity debt securities with unrealized gains	257,918	276,197	18,278	245,995	260,711	14,715
Domestic bonds	82,262	83,745	1,482	76,118	76,938	819
Foreign securities	160,200	175,898	15,698	155,000	167,969	12,969
Monetary claims bought	15,456	16,553	1,097	14,876	15,803	926
Others	-	-	-	-	-	-
Held-to-maturity debt securities with unrealized losses	34,878	32,961	(1,916)	40,881	39,748	(1,133)
Domestic bonds	17,978	17,827	(150)	18,781	18,521	(259)
Foreign securities	14,400	12,789	(1,610)	19,600	18,874	(725)
Monetary claims bought	2,500	2,343	(156)	2,500	2,352	(147)
Others	-	-	-	-	-	-

○Policy-reserve-matching Bonds

(Millions of Yen)

	As of March 31, 2024			As of September 30, 2024		
	Balance sheet amount	Fair value	Gains/losses	Balance sheet amount	Fair value	Gains/losses
Policy-reserve-matching bonds with unrealized gains	1,103,411	1,191,967	88,556	1,078,699	1,148,753	70,053
Domestic bonds	1,103,411	1,191,967	88,556	1,078,699	1,148,753	70,053
Foreign securities	-	-	-	-	-	-
Others	-	-	-	-	-	-
Policy-reserve-matching bonds with unrealized losses	1,136,972	924,312	(212,659)	1,158,988	879,135	(279,852)
Domestic bonds	1,136,972	924,312	(212,659)	1,158,988	879,135	(279,852)
Foreign securities	-	-	-	-	-	-
Others	-	-	-	-	-	-

○Marketable Available-for-sale Securities

(Millions of Yen)

	As of March 31, 2024			As of September 30, 2024		
	Book value	Balance sheet amount	Gains/losses	Book value	Balance sheet amount	Gains/losses
Marketable available-for-sale securities with unrealized gains	706,152	1,117,794	411,641	719,494	1,128,042	408,547
Domestic bonds	192,004	196,069	4,065	216,823	222,753	5,929
Domestic stocks	149,061	506,454	357,392	148,913	511,315	362,402
Foreign securities	300,092	338,232	38,139	305,457	336,796	31,339
Other securities	64,239	76,182	11,942	47,567	56,348	8,781
Monetary claims bought	754	855	100	732	827	94
Negotiable certificates of deposit	-	-	-	-	-	-
Others	-	-	-	-	-	-
Marketable available-for-sale securities with unrealized losses	789,510	723,029	(66,481)	803,257	741,453	(61,804)
Domestic bonds	251,912	242,263	(9,648)	223,073	214,920	(8,152)
Domestic stocks	13,587	12,317	(1,269)	14,219	12,423	(1,795)
Foreign securities	511,803	457,604	(54,198)	539,519	489,775	(49,743)
Other securities	12,208	10,844	(1,364)	26,446	24,334	(2,112)
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, 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.

(Millions of Yen)

As of September 30, 2024	Interest-related	Currency-related	Stock-related	Bond-related	Others	Total
Hedge accounting applied	-	(4,880)	-	-	-	(4,880)
Hedge accounting not applied	-	1,346	244	-	-	1,590
Total	-	(3,534)	244	-	-	(3,290)

Note:

Gains/losses on derivative financial instruments with fair value hedge accounting applied (currency-related, loss of 4,880 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, 2024 and March 31, 2024.

② Currency-related Transactions (Company Total)

(Millions of Yen)

	As of March 31, 2024				As of September 30, 2024			
	Notional amount/ contract value	Fair value	Gains/ losses	Notional amount/ contract value	Fair value	Gains/ losses		
								over 1 year
Over the counter								
Currency forward contracts								
Sold								
U.S. dollars	64,038	-	(842)	(842)	75,357	-	1,735	1,735
Australian dollars	35,468	-	(537)	(537)	32,570	-	184	184
Canadian dollars	12,529	-	(24)	(24)	14,832	-	10	10
Euro	11,909	-	(85)	(85)	21,847	-	1,253	1,253
Others	4,130	-	(195)	(195)	6,106	-	287	287
Bought								
U.S. dollars	14,291	-	(35)	(35)	40,117	-	(389)	(389)
Australian dollars	6,663	-	(1)	(1)	19,770	-	(230)	(230)
Canadian dollars	7,628	-	(34)	(34)	10,457	-	17	17
Euro	-	-	-	-	9,889	-	(176)	(176)
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			(877)					1,346

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, 2024				As of September 30, 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	-	-	-	-	-	-	-	-
	[-]				[-]			
Over the counter								
Equity forward contracts								
Sold	-	-	-	-	1,277	-	244	244
Bought	-	-	-	-	-	-	-	-
Stock index options								
Sold								
Call	-	-	-	-	-	-	-	-
	[-]				[-]			
Put	-	-	-	-	-	-	-	-
	[-]				[-]			
Bought								
Call	-	-	-	-	-	-	-	-
	[-]				[-]			
Put	15,000	-	-	-	-	-	-	-
	[683]		1	(681)	[-]			
Total				(681)				244

Note: Figures in [] are option premiums.

④ Bond-related Transactions (Company Total)

No ending balance as of September 30, 2024 and March 31, 2024.

(iii) Hedge Accounting Applied (Company Total)

① Interest-related Transactions (Company Total)

No ending balance as of September 30, 2024 and March 31, 2024.

② Currency-related Transactions (Company Total)

(Millions of Yen)

Method of hedge accounting		As of March 31, 2024					As of September 30, 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		11,984	-	(752)	(752)	144,613	-	(338)	(338)	
	U.S. dollars		11,984	-	(752)	(752)	137,713	-	(72)	(72)	
	Australian dollars	Foreign-currency denominated bonds	-	-	-	-	-	-	-	-	-
	Canadian dollars		-	-	-	-	-	-	-	-	-
	Euro		-	-	-	-	-	-	-	-	-
	Others		-	-	-	-	-	6,900	-	(266)	(266)
	Bought		-	-	-	-	-	-	-	-	-
	U.S. dollars		-	-	-	-	-	-	-	-	-
	Australian dollars		-	-	-	-	-	-	-	-	-
	Canadian dollars		-	-	-	-	-	-	-	-	-
	Euro		-	-	-	-	-	-	-	-	-
	Others		-	-	-	-	-	-	-	-	-
	Currency options										
	Sold										
	Call options		425,387	-			453,910	-			
			[2,302]		3,352	(1,049)	[5,635]		7,256	(1,620)	
	U.S. dollars		187,792	-			203,780	-			
			[1,005]		2,296	(1,291)	[2,341]		2,039	301	
	Australian dollars		161,523	-			179,462	-			
			[928]		875	53	[2,463]		4,195	(1,732)	
	Others		76,072	-			70,666	-			
			[368]		180	187	[830]		1,021	(190)	
	Put options		-	-			-	-			
			[-]		-	-	[-]		-	-	
	U.S. dollars		-	-			-	-			
			[-]		-	-	[-]		-	-	
	Australian dollars		-	-			-	-			
			[-]		-	-	[-]		-	-	
	Others		-	-			-	-			
			[-]		-	-	[-]		-	-	
	Bought										
Call options		-	-			-	-				
		[-]		-	-	[-]		-	-		
U.S. dollars		-	-			-	-				
		[-]		-	-	[-]		-	-		
Australian dollars		-	-			-	-				
		[-]		-	-	[-]		-	-		
Others		-	-			-	-				
		[-]		-	-	[-]		-	-		
Put options		415,196	-			448,024	-				
		[2,302]		873	(1,428)	[5,635]		2,714	(2,921)		
U.S. dollars		183,915	-			201,448	-				
		[1,005]		244	(761)	[2,341]		1,742	(599)		
Australian dollars		157,353	-			176,951	-				
		[928]		346	(581)	[2,463]		678	(1,784)		
Others		73,927	-			69,624	-				
		[368]		282	(86)	[830]		293	(537)		
Currency swaps		-	-			-	-				
Others		-	-			-	-				
Sold		-	-			-	-				
		[-]		-	-	[-]		-	-		
Bought		-	-			-	-				
		[-]		-	-	[-]		-	-		
		[-]		-	-	[-]		-	-		
Total					(3,231)				(4,880)		

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 September 30, 2024 and March 31, 2024.

④ Bond-related Transactions (Company Total)

No ending balance as of September 30, 2024 and March 31, 2024.

IV. Breakdown of Allowance for Possible Loan Losses

(Millions of Yen)

	As of March 31, 2024	As of September 30, 2024	Changes
Allowance for possible loan losses	738	728	(10)
General allowance for possible loan losses	507	497	(9)
Specific allowance for possible loan losses	231	231	(0)
Allowance for specified overseas loans	-	-	-

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

		As of September 30, 2023	As of September 30, 2024	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	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:

- 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.