

November 2, 2009

Company name: Fuji Heavy Industries Ltd.
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Code number: 7270 (First Section of Tokyo Stock Exchange)
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Revision of Performance Projection for the Fiscal Year 2010 (from April 1, 2009 to March 31, 2010)

Considering the current business trend, Fuji Heavy Industries Ltd. (FHI) has announced the revision of performance projection for the fiscal year ending March 31, 2010 (from April 1, 2009 to March 31, 2010) which was released at the timing of consolidated financial results announcement on May 8, 2009.

Revision of consolidated basis performance projection for the Fiscal 2010 (from April 1, 2009 to March 31, 2010)

(Unit: Millions of yen)

	Net sales	Operating Income	Ordinary Income	Net Income	Net Income Per Share (yen)
Previous projection (A)	1,320,000	-35,000	-40,000	-55,000	-72.33
Revised projection (B)	1,360,000	1,000	-5,000	-25,000	-32.09
Increase and decrease (B-A)	40,000	36,000	35,000	30,000	
Change of percentage (%)	3.0	—	—	—	
Actual results of the fiscal 2009 (ended March 31, 2009)	1,445,790	-5,803	-4,600	-69,933	-91.97

Reason of revision

We have revised our performance projection for the fiscal year 2010 (from April 2009 to March 2010) as described above.

This is because we expect the increase of sales volume and the cost reduction including SG&A expenses will contribute to our profits following the first half of the year, in spite of stronger yen compared with our plan at the beginning of the fiscal year.

The foreign exchange rates of the second half of the year will be 88 yen per US\$ (previous estimate rate was 95 yen per US\$) and 130 yen per euro (125 yen per euro).

Note: Above mentioned projections are based on certain assumptions and our management's judgment in light of currently available information, therefore actual results may differ from these projections.

End.