



May 7, 2010

Company name: Fuji Heavy Industries, Ltd.  
Representative: Mr. Ikuo Mori, President and CEO  
(Code No. 7270, First Section of Tokyo Stock Exchange)  
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## Posting of extraordinary loss

Fuji Heavy Industries, Ltd. (FHI) has announced the posting of extraordinary loss for the fiscal year ended March 2010 (April 1, 2009 to March 31, 2010) as follows;

### 1. Details of extraordinary loss

Considering the current business conditions and the future outlook, we have recorded an impairment loss of ¥17.9 billion as an extraordinary loss for noncurrent assets which was owned by the FHI Group and whose profitability has been deteriorated.,

### 2. Impact on business performance

The impact of the above extraordinary loss has already been reflected in the consolidated performance projection for the fiscal year ended March 2010 announced on April 26, 2010. For more details about the financial results, please refer to the Consolidated Financial Results for the fiscal year ended March 2010 released today.