

April 26, 2010

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 ended March 31, 2010 (from April 1, 2009 to March 31, 2010) which was released at the timing of consolidated financial results announcement on February 4, 2010.

1. Revised projection figures for the fiscal year ended March 2010 (April 1, 2009 to March 31, 2010)

(1) Details of revision

(Unit: Millions of yen)

	Net sales	Operating Income	Ordinary Income	Net Income	Net Income Per Share (yen)
Previous projection (A)	1,410,000	14,000	10,000	-25,000	-32.09
Revised projection (B)	1,428,000	27,000	22,000	-17,000	-21.82
Increase and decrease (B-A)	18,000	13,000	12,000	8,000	
Change of percentage (%)	1.3	92.9	120.0	—	
Actual results of the fiscal 2009 (ended March 31, 2009)	1,445,790	-5,803	-4,600	-69,933	-91.97

(2) Reason of revision

FHI has revised the consolidated basis performance projection of the fiscal year ended March 2010 as described above, because the contribution of increase in sales volume and improvement in sales mixture mainly from overseas markets and cost reduction efforts including R&D and SG&A expenses were further more than the projection announced on February 4, 2010.

The foreign exchange rates of the year were 93 yen per US\$ and 132 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.