

A YEAR WITH STRONG GROWTH AND SUBSTANTIALLY HIGHER PROFIT

New markets gradually advancing



October 1 – December 31, 2007

- Brand sales* increased by 35 percent to SEK 651 million (483).
- The Group's net sales rose by 29 percent to SEK 139.8 million (108.5).
- The gross profit margin was 53.8 percent (52.8).
- Operating profit rose by 21 percent to SEK 42.3 million (35.0).
- Profit after tax increased by 25 percent to SEK 30.3 million (24.3).
- Earnings per share increased by 16 percent to SEK 1.22 (1.05). Calculated after dilution, earnings per share amounted to SEK 1.22 (1.04).
- The Board of Directors has recommended that the Annual General Meeting approve a dividend of SEK 1.50 per share (0.75).

January 1 – December 31, 2007

- Brand sales* increased by 59 percent to SEK 2,237 million (1,404).
- The Group's net sales rose by 53 percent to SEK 494.9 million (324.6).
- The gross profit margin was 53.6 percent (50.7).
- Operating profit rose by 74 percent to SEK 142.1 million (81.9).
- Profit after tax increased by 75 percent to SEK 102.1 million (58.5).
- Earnings per share increased by 64 percent to SEK 4.18 (2.55). Calculated after dilution, earnings per share amounted to SEK 4.17 (2.53).

Comment from the President

"We have completed another strong year with very good growth and profitability, despite that we are now growing from ever higher levels. I am also pleased to report a good fourth quarter in a tougher market. We will continue to focus on developing the new markets that will eventually account for a larger share of our growth," says Nils Vinberg, President of Björn Borg.

SEK Million	Oct-Dec 2007	Oct-Dec 2006	Full-year 2007	Full-year 2006
Brand sales*	651	483	2,237	1,404
Net sales	139.8	108.5	494.9	324.6
Gross profit margin, %	53.8	52.8	53.6	50.7
Operating profit	42.3	35.0	142.1	81.9
Operating margin, %	30.2	32.2	28.7	25.2
Profit after tax	30.3	24.3	102.1	58.5
Earnings per share, SEK**	1.22	1.05	4.18	2.55
Earnings per share after dilution, SEK***	1.22	1.04	4.17	2.53

* Estimated total sales of Björn Borg products at the consumer level, including VAT, based on reported wholesale sales.

** Earnings per share in relation to the weighted average number of shares during the period restated after the split on April 27, 2007.

*** Earnings per share adjusted for any dilution effect after the split on April 27, 2007.

President's comment

Björn Borg is pleased to report significant sales and profit growth once again this year. This was despite high comparative figures and a sluggish market late in 2007. During the fourth quarter sales for comparable concept stores rose by 9 percent and by 7 percent during holiday shopping in December. I am proud of this; it strengthens our self-confidence moving forward. But we also know there are tough challenges ahead, and realize that historical growth numbers are just that, historical.

In established markets, we continue to strengthen our position. Although we even grew substantially in the fourth quarter, we do not think it is reasonable to expect the same high growth rate there in the long term. There is a natural limit to how wide distribution can be in mature markets for our largest product group, underwear. At the same time, we see interesting opportunities to grow in men's wear, which is launching strong new collections in 2008.

It is only natural that new and recently established markets will eventually account for most of the growth we anticipate. In 2007 these countries still contributed marginally to brand sales, but volumes are gradually growing. During the fourth quarter England accounted for nearly one percent of brand sales, with a positive trend reported by more retailers. We are taking further steps in Germany, and during the quarter began sales at the fashion chain Peek & Cloppenburg, among other places. What is important, of course, is not how quickly we grow but that we are in the right places.

We also see positive signs in markets that introduced the brand in 2007, and are especially proud that we are now represented at Galeries Lafayette in Paris – an important indication that the brand is attracting attention in the French market. In 2008 we have plans to enter the U.S. market taking a structured approach, with an aim to launch sales during the year.

As a whole, I would say that we have developed according to plan. At the same time, we are impatient, of course, and want more – that our new markets will give the "old" ones a good match for the growth title.

Nils Vinberg
President

Operations

Brand sales

Estimated brand sales, i.e., sales of Björn Borg products at the consumer level, including VAT, based on reported wholesale sales, amounted to SEK 651 million (483) during the fourth quarter, an increase of 35 percent year-to-year. For the full-year 2007 estimated brand sales amounted to SEK 2,237 million (1,404), an increase of 59 percent.

Growth for the clothing product area was 39 percent during the quarter compared with the same period of the previous year. Sales in the shoes product area grew strongly during the quarter. For the full year growth was 3 percent, in line with the trend for the Swedish footwear market. The external product areas for eyewear and fragrances also noted strong growth in the fourth quarter. The fragrance product area, which launched new product lines during the year, stood out with growth of 99 percent year-to-year.

Growth was generated almost entirely in established markets, with Netherlands growing the fastest. The share of exports rose during the year from 68 percent to 75 percent.

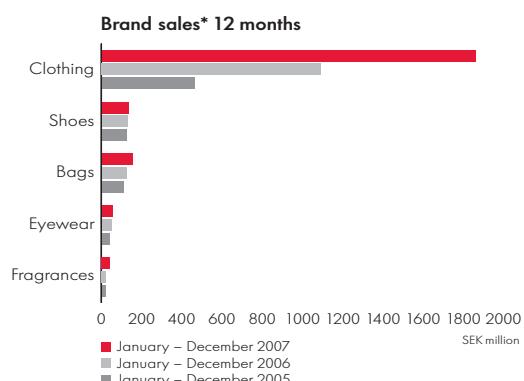
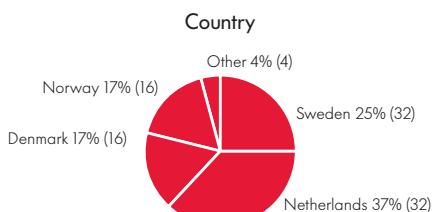
New markets

The launch of a new website in October was the most important communication activity for Björn Borg in 2007. The site, which plays a key role in brand building and our international expansion, has received a very positive response with growing visitor figures: in January 2008 we had around 130,000 unique visitors. In the French advertising contest Méribel, bjornborg.com won gold for the best e-commerce site and the Grand Prix award for the best European website.

Webshop sales have started on a small scale, mainly in recently established markets, after we decided not to sell in established export markets and the U.S., where the goal is to begin selling online in 2008.

Brand sales* of Björn Borg products January–December 2007.

Total SEK 2,237 million (1,404)



*Estimated total sales of Björn Borg products at the consumer level, including VAT, based on reported wholesale sales.



Concept stores

The Dutch franchisee opened three new concept stores during the fourth quarter. At the end of the period there were 36 (24) concept stores, of which 10 (8) are Group-owned. The Dutch franchisee plans to open another new store during the first quarter 2008.

The Group's development

The Group developed positively during the fourth quarter, with continued strong sales and profit growth.

Quarterly net sales and operating profit



Sales

Fourth quarter, October-December 2007

Group sales during the fourth quarter amounted to SEK 139.8 million (108.5), an increase of 29 percent mainly due to continued strong sales growth in all business segments.

January-December 2007

Group sales during the year amounted to SEK 494.9 million (324.6), an increase of 53 percent.

Profit

Fourth quarter, October-December 2007

The gross profit margin in the fourth quarter increased to 53.8 percent (52.8). The acquisition of the trademark, though also a weaker U.S. dollar, positively affected the margin. For the fourth quarter the shoe operations reported higher export sales, which negatively affected the gross profit margin.

Operating profit amounted to SEK 42.3 million (35.0), with an operating margin of 30.2 percent (32.2). Profit before tax improved to SEK 42.7 million (34.1) during the fourth quarter. The improvement is mainly due to substantially higher sales in Sweden and internationally as well as a stronger gross profit margin.

January-December 2007

The gross profit margin during the period increased to 53.6 percent (50.7), largely due to the acquisition of the Björn Borg trademark, though also as a result of the weak U.S. dollar.

Operating profit amounted to SEK 142.1 million (81.9), with an operating margin of 28.7 percent (25.2). Profit before tax improved to SEK 142.2 million (81.4) during the period.

Operating expenses decreased as a share of sales to 24.9 percent, against 25.5 percent in the same period of 2006.

The number of shares outstanding at the end of the period was 25,036,984. Earnings per share amounted to SEK 4.18 (2.55) for the period January-December. Earnings per share calculated after the exercise of outstanding warrants amounted to SEK 4.17 (2.53).

Development by business segment

The Group comprises a number of companies that operate under the Björn Borg brand on every level, from product development to distribution and consumer sales in its own concept stores.

Brand and other

Sales in the Brand segment primarily consist of royalty revenue, sales of services within the Björn Borg network and intra-Group services.

Net sales for the year reached SEK 126.6 million (79.3), an increase of 60 percent.

Operating profit amounted to SEK 41.1 million (24.2) for the full year. Profit improved mainly as a result of the strong sales trend in the network, though also from the acquisition of the Björn Borg trademark.

Product development

The Group has global responsibility for development, design and production of clothing and shoes. A licensee for clothing operates in the Benelux market.

The segment's net sales amounted to SEK 300.7 million (204.6) during the year, an increase of 47 percent.

The main reason for the significant growth is the substantial increase in exports in the clothing product area. The Netherlands, Denmark and Norway are the markets that grew the most. Sweden also reported strong growth.

Operating profit rose to SEK 43.4 million (23.0) owing to the volume increase.

Distribution

The Björn Borg Group is the exclusive distributor in the clothing product area as well as the shoe product area in the Swedish market.

Net sales in the Distribution segment rose to SEK 184.7 million (134.8) for the full year, or by 37 percent. Growth is mainly due to substantially higher sales in the clothing product area.

Operating profit rose to SEK 39.6 million (21.4), mainly due to higher sales, though also to the weak U.S. dollar.

Retail

The Björn Borg Group owns and operates eight concept stores in the Swedish market that sell clothing, shoes, bags and fragrances. Moreover, Björn Borg operates two factory outlets.

Net sales in the Retail segment amounted to SEK 60.3 million (42.3) during the year, an increase of 42 percent. The increase for comparable stores was 15 percent for the full year and 9 percent for the fourth quarter. Operating profit amounted to SEK 17.9 million (13.3).

Intra-Group sales

Intra-Group sales amounted to SEK 177.4 million (136.3) during the year.

Seasonal variations

The Björn Borg Group is active in an industry with seasonal variations. Sales and earnings vary by quarter. With the current product mix, the second quarter is generally the weakest in terms of profit. See the figure on quarterly net sales and operating profit on page 3.

Investments and cash flow

Cash flow from operating activities in the Group amounted to SEK 107.7 million (68.5) for the full year. The changes in working capital are mainly due to an increase in accounts receivable resulting from strong growth.

Total investments in tangible and intangible non-current assets amounted to SEK 15.5 million (194.0) for the full year, the large part of which is attributable to the construction and renovation of concept stores as well as a new headquarters in Stockholm.

Changes in financing activities are mainly due to new share issues, the dividend and the repayment of loans. The increase in cash & cash equivalents amounted to SEK 127.9 million (1.5) for the full year.

Financial position and liquidity

The Björn Borg Group's cash & cash equivalents (net cash balance) amounted to SEK 187.4 million (59.5) at the end of the year. In addition, the Group has unutilized bank overdraft facilities of SEK 130.0 million. The equity/assets ratio was 67.3 percent (39.6).

Licensed product groups

The agreements for the licensed product groups bags, eyewear and fragrances expire on December 31, 2010. The agreements are under renegotiation.

Commitments and contingent liabilities

Due to the repayment of loans, pledged assets have decreased by the equivalent of SEK 60.2 million compared with December 31, 2006. For further information, see note 24 on page 47 of the annual report 2006.

Personnel

The average number of employees in the Group for the full year was 76 (52), of whom 48 are women.

Events after the balance sheet date

There are no significant events to report following the balance sheet date.

Annual General Meeting

The Annual General Meeting of Björn Borg will be held on Thursday, April 10, 2008 at 5:00 p.m. (CET) in Stockholm. The location will be announced in the notice of the meeting.

Parent Company

Björn Borg AB (publ) is primarily engaged in intra-Group activities. In addition, the Company owns 100 percent of the shares in Björn Borg Brands AB and Björn Borg Footwear Holding AB.

The Parent Company's net sales for the fourth quarter 2007 amounted to SEK 22.5 million (11.0) and largely related to intra-Group activities. For the full year the Parent Company's net sales amounted to SEK 44.6 million (29.2). Profit before tax amounted to SEK 10.6 million (6.4) for the fourth quarter and SEK -5.6 million (1.2) for the full year.

Cash & cash equivalents amounted to SEK 180.3 million (36.2). For the full year investments in tangible and intangible non-current assets amounted to SEK 6.8 million (0.4) and largely related to the renovation of new office space.

Significant risks and uncertainties

In its operations, the Björn Borg Group is exposed to risks and uncertainties, which are described in the listing prospectus for the Björn Borg share on the OMX Nordic Exchange dated April 23, 2007. For further information, refer to pages 4-5 in the prospectus (available in Swedish only). No additional risk factors besides those described there have been identified.

Transactions with related parties

During the period transactions were executed on market terms with the former associated company Anteros Lagerhantering AB (now a Group company) and Klockaren Fastighetsförvaltning i Varberg AB. For more detailed information, see note 11 on page 42 of the annual report 2006.

Accounting principles

This year-end report has been prepared in accordance with the Annual Accounts Act and IAS 34. The accounting principles applied during the period are the same as in 2006, as described on pages 35-38 of the annual report 2006. The year-end report is abbreviated and does not contain all the information and disclosures in the annual report. The year-end report should therefore be read together with the annual report 2006.

Outlook 2008

It is not the Company's policy to issue earnings forecasts.

Audit report

This interim report has been reviewed by the Company's auditors. Their review report can be found on page 9.



Income statement

The Group in summary

SEK thousands	Oct-Dec 2007	Oct-Dec 2006	Full-year 2007	Full-year 2006
Net sales	139,795	108,537	494,886	324,555
Cost of goods sold	-64,527	-51,235	-229,841	-160,068
Gross profit	75,268	57,302	265,045	164,487
Distribution expenses	-23,009	-13,938	-81,493	-52,024
Administrative expenses	-7,290	-6,413	-30,619	-22,388
Development expenses	-2,711	-1,957	-10,858	-8,211
Operating profit	42,258	34,994	142,075	81,864
Net financial items	461	-847	152	-464
Profit before tax	42,719	34,147	142,227	81,400
Tax	-12,386	-9,852	-40,136	-22,915
Profit for the period	30,333	24,295	102,091	58,485
Profit attributable to minority interests	-29	-	-29	-
Profit attributable to Parent Company's shareholders	30,304	24,295	102,062	58,485
Earnings per share, SEK	1.22	1.05	4.18	2.55
Earnings per share after dilution, SEK	1.22	1.04	4.17	2.53
Number of shares	25,036,984	23,207,376	25,036,984	23,207,376
Weighted average number of shares	24,841,651	23,042,308	24,406,699	22,954,076
Effect of dilution*	86,397	396,016	83,461	127,524
Weighted average number of shares after full dilution	24,928,048	23,438,324	24,490,160	23,081,600

* Björn Borg has three outstanding incentive programs based on warrants in Björn Borg AB: option schemes 2005, 2006:1 and 2006:2. For more detailed information, see page 41 of the annual report 2006.

Balance sheet

The Group in summary

SEK thousands	December 31 2007	December 31 2006
Non-current assets		
Goodwill	13,944	13,944
Trademarks	187,532	187,532
Other intangible assets	941	950
Tangible non-current assets	17,817	6,331
Financial non-current assets	-	45
Total non-current assets	220,234	208,802
Current assets		
Inventories	24,640	22,036
Current receivables	77,093	58,194
Cash & cash equivalents	187,423	59,544
Total current assets	289,156	139,774
Total assets	509,390	348,576
Equity and liabilities		
Equity	342,943	138,054
Non-current liabilities	81,123	112,606
Accounts payable	23,140	20,691
Short-term provisions	-	2,900
Other current liabilities	62,184	74,325
Total equity and liabilities	509,390	348,576

Change in equity

The Group in summary

SEK thousands	Full-year 2007	Full-year 2006
Opening balance	138,054	82,851
Incentive programs	22,480	1,804
New share issue	98,500	2,069
Dividend	-18,241	-7,155
Minority interest in equity	88	-
Profit for the year	102,062	58,485
Closing balance	342,943	138,054

Cash flow statement

The Group in summary

SEK thousands	Oct-Dec 2007	Oct-Dec 2006	Full-year 2007	Full-year 2006
Cash flow from operating activities				
Before change in working capital	42,099	37,688	130,311	83,192
Change in working capital	2,364	-496	-22,610	-14,689
Cash flow from operating activities	44,463	37,192	107,701	68,503
Cash flow from investing activities				
Dividend	-	-	-18,241	-7,155
Incentive programs/new share issue	9,742	1,649	120,979	3,874
Change in loans	-	50,000	-67,000	50,000
Cash flow from financing activities	9,742	51,649	35,738	46,719
Cash flow for the period	52,449	-21,251	127,879	1,464
Cash & cash equivalents at beginning of period	134,974	80,796	59,544	58,080
Cash & cash equivalents at end of period	187,423	59,544	187,423	59,544

Key figures

Group

SEK thousands	Oct-Dec 2007	Oct-Dec 2006	Full-year 2007	Full-year 2006
Gross profit margin, %	53.8	52.8	53.6	50.7
Operating margin, %	30.2	32.2	28.7	25.2
Profit margin, %	30.6	31.5	28.7	25.1
Return on capital employed, %	12.3	19.7	40.9	48.6
Return on average equity, %	12.6	22.0	42.4	53.0
Net profit for the period	30,304	24,295	102,062	58,485
Earnings per share, SEK*	1.22	1.05	4.18	2.55
Earnings per share after dilution, SEK**	1.22	1.04	4.17	2.53
Number of shares	25,036,984	23,207,376	25,036,984	23,207,376
Weighted average number of shares**	24,841,651	23,042,308	24,406,699	22,954,076
Effect of dilution	86,397	396,016	83,461	127,524
Weighted average number of shares after dilution	24,928,048	23,438,324	24,490,160	23,081,600
Equity/assets ratio, %	67.3	39.6	67.3	39.6
Equity per share, SEK	13.70	5.95	13.70	5.95
Investments in intangible assets	0	187,531	225	188,531
Investments in tangible assets	1,756	2,877	15,290	5,542
Depreciation for the period	-1,258	-495	-4,121	-1,329
Average number of employees	76	52	76	52

* Earnings per share in relation to the weighted average number of shares during the period restated after the split on April 27, 2007.

** Earnings per share adjusted for any dilution effect after the split on April 27, 2007



Summary by segment

Group

SEK thousands	Oct-Dec 2007	Oct-Dec 2006	Full-year 2007	Full-year 2006
Net sales				
Brand and other				
External sales	14,217	5,944	51,529	26,673
Internal sales	30,410	18,800	75,113	52,604
	44,627	24,744	126,642	79,277
Product development				
External sales	62,296	48,672	225,371	136,403
Internal sales	24,167	25,159	75,291	68,166
	86,463	73,831	300,662	204,569
Distribution				
External sales	44,276	38,595	157,774	119,216
Internal sales	7,141	6,320	26,877	15,574
	51,417	44,915	184,651	134,790
Retail				
External sales	19,006	15,326	60,212	42,263
Internal sales	111	–	111	–
	19,117	15,326	60,323	42,263
Eliminations	-61,829	-50,279	-177,392	-136,344
Net sales	139,795	108,537	494,886	324,555
Operating profit				
Brand and other	14,276	12,482	41,145	24,175
Product development	9,354	7,616	43,371	23,006
Distribution	10,594	9,541	39,626	21,353
Retail	8,034	5,355	17,933	13,330
Operating profit	42,258	34,994	142,075	81,864

Quarterly data

Group

SEK thousands	Q4 2007	Q3 2007	Q2 2007	Q1 2007	Q4 2006	Q3 2006	Q2 2006	Q1 2006
Brand sales	650,862	659,120	414,058	513,345	483,273	409,305	217,998	292,643
Net sales	139,795	148,597	87,844	118,650	108,537	93,442	43,368	74,209
Gross profit margin, %	53.8	54.6	55.6	50.4	52.8	46.9	56.8	48.3
Operating profit	42,258	49,238	19,188	31,390	34,994	23,991	7,874	15,005
Operating margin, %	30.2	33.1	21.8	26.5	32.2	25.7	16.3	20.2
Profit after financial items	42,719	48,920	19,139	31,448	34,147	24,010	8,145	15,098
Profit margin, %	30.6	32.9	21.8	26.5	31.5	25.7	16.8	20.3
Earnings per share, SEK	1.22	1.42	0.57	0.96	1.06	0.75	0.26	0.47
Earnings per share after dilution, SEK	1.22	1.41	0.56	0.94	1.04	0.74	0.26	0.47
Number of concept stores at end of period	36	33	29	26	24	21	18	17
of which own stores	10	10	9	9	8	7	6	6

Income statement

Parent Company in summary

TK thousands	Oct-Dec 2007	Oct-Dec 2006	Full-year 2007	Full-year 2006
Net sales	22,522	11,016	44,595	29,217
Cost of goods sold	-1,621	-919	-4,707	-4,280
Gross profit	20,901	10,097	39,888	24,937
Distribution expenses	-6,884	-2,285	-29,563	-15,320
Administrative expenses	-2,648	-878	-11,370	-5,892
Development expenses	-1,059	-352	-4,548	-2,357
Operating profit	10,310	6,582	-5,593	1,368
Net financial items	290	-172	12	-170
Profit before tax	10,600	6,410	-5,581	1,198
Tax	-4,045	-1,959	486	-500
Profit for the period	6,555	4,451	-5,095	698

Balance sheet

Parent Company in summary

SEK thousands	December 31 2007	December 31 2006
Non-current assets		
Tangible non-current assets	6,460	465
Shares in Group companies	54,497	54,497
Total non-current assets	60,957	54,962
Current assets		
Receivables from Group companies	39,913	115,402
Current receivables	8,766	1,170
Cash & cash equivalents	180,269	36,167
Total current assets	228,948	152,739
Total assets	289,905	207,701
Equity and liabilities		
Equity	187,477	85,243
Untaxed reserves	7,254	5,955
Non-current liabilities, credit institutions	-	40,000
Due to Group companies	81,807	51,961
Accounts payable	5,694	3,885
Other current liabilities	7,673	20,657
Total equity and liabilities	289,905	207,701

About the Björn Borg Group

The Group owns the Björn Borg trademark and has operations in five product areas: clothing, shoes, bags, eyewear and fragrances. Björn Borg products are sold in over ten markets, of which Sweden and the Netherlands are the largest. Operations are managed through a network of product and distribution companies that are either formally part of the Group or independent companies with licenses for product areas and geographical markets. The Björn Borg Group has operations at every level from branding to consumer sales in its own concept stores. Total sales of Björn Borg products in 2007 amounted to approximately SEK 2.2 billion at the consumer level. Group net sales amounted to SEK 495 million as per December 31, 2007, with 79 employees. Björn Borg is listed on the OMX Nordic Exchange Mid Cap list.



Definitions

Gross profit margin

Net sales less cost of goods sold divided by net sales.

Operating margin

Operating profit as a percentage of net sales.

Profit margin

Profit before tax as a percentage of net sales.

Equity/assets ratio

Equity as a percentage of total assets.

Return on capital employed

Profit after financial items plus financial expenses as a percentage of average capital employed.

Return on equity

Net profit according to the income statement as a percentage of average equity. Average equity is calculated by adding equity at January 1 to equity at December 31 and dividing by two.

Earnings per share

Earnings per share in relation to the weighted average number of shares during the period.

Earnings per share after dilution

Earnings per share adjusted for any dilution effect.

Brand sales

Estimated total sales of Björn Borg products at the consumer level, including VAT, based on reported wholesale sales.

Björn Borg AB (publ)

Stockholm, February 13, 2008

Nils Vinberg

Member of the Board, President and CEO

Auditors' review report

Introduction

We have reviewed the interim report for Björn Borg AB (publ) for the period January 1 – December 31, 2007. The Board of Directors and the President are responsible for the preparation and presentation of this interim report in accordance with IAS 34 and the Annual Accounts Act. Our responsibility is to express a conclusion on this interim report based on our review.

Focus and scope of the review

We conducted our review in accordance with the Standard on Review Engagements SÖG 2410, Review of Interim Financial Information Performed by the Independent Auditors of the Entity. A review consists of making inquiries, primarily to persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review has a different focus

and is substantially less in scope than an audit conducted in accordance with Standards on Auditing in Sweden RS and other generally accepted auditing practices in Sweden. The procedures performed in a review do not enable us to obtain a level of assurance that would make us aware of all significant matters that might be identified in an audit. Therefore, the conclusion expressed based on a review does not give the same level of assurance as a conclusion expressed on the basis of an audit.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the year-end⁹ report is not, in all material respects, prepared in accordance with IAS 34 and the Annual Accounts Act for the Group and in accordance with the Annual Accounts Act for the Parent Company.

Stockholm February 13, 2008

Deloitte AB

Håkan Pettersson
Authorized Public Accountant

Tommy Mårtensson
Authorized Public Accountant

Upcoming information dates

The interim report January–March 2008 will be released on May 7, 2008.

The interim report January–June 2008 will be released on August 20, 2008.

The interim report January–September 2008 will be released on November 12, 2008.



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Björn Borg is required to make public the information in this report in accordance with the Securities Market Act. The information was released for publication on February 13 at 7:30 a.m. (CET).