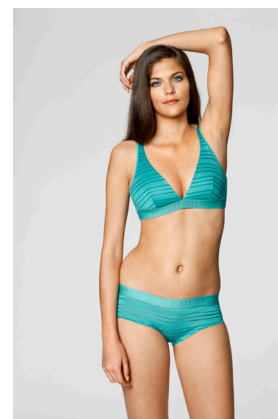


Focus on underwear, innovative design and product development



January 1 – March 31, 2009

- Brand sales (reported excluding VAT as of Q1 2009) increased by 9 percent to SEK 602 million (551).
- The Group's net sales increased by 19 percent to SEK 164.7 million (138.7).
- The gross profit margin was 49.3 percent (51.9).
- Operating profit increased by 3 percent to SEK 37.6 million (36.5).
- Profit after tax increased by 8 percent to SEK 28.9 million (26.8).
- Earnings per share increased by 7 percent to SEK 1.15 (1.07). Fully diluted earnings per share amounted to SEK 1.15 (1.07).

Comment from the President

"Developments during the first quarter show that despite a continued weak and uncertain market we see interest in the brand. At the same time we were positively affected by strong currency effects this quarter. In the strategic review we conducted this spring, we saw strong opportunities for our new vision: 'to become the champion of fashion underwear.' We will achieve this by being creative and innovative in terms of our range of underwear, but also by contributing to the profitability for our distributors and retailers," says President Arthur Engel.

SEK million	January-March 2009	January-March 2008	April 2008- March 2009	Full-year 2008
Brand sales*	602	551	2,022	1,971
Net sales	164.7	138.7	552.5	526.6
Gross profit margin, %	49.3	51.9	53.0	53.8
Operating profit	37.6	36.5	129.8	128.8
Operating margin, %	22.8	26.3	23.5	24.5
Profit after tax	28.9	26.8	101.3	99.2
Earnings per share, SEK**	1.15	1.07	4.05	3.96
Earnings per share after dilution, SEK***	1.15	1.07	4.05	3.96

*Reported as of Q1 2009 as estimated total sales of Björn Borg products at the consumer level, excluding VAT, based on reported wholesale sales.

President's comment

The first quarter produced positive figures for brand sales as well as consolidated sales and profit. At the same time we continue to face very tough and uncertain market conditions, which are affecting us as well, especially in our large, established markets. Our newer markets, which are in the establishment stage, reported continued growth, though still from low levels.

The increase in consolidated sales during the quarter was due to higher sales, primarily in the footwear product area, but also was affected by strong currency effects which we do not expect to continue during the remainder of the year. Operating profit rose slightly, but was charged according to plan with higher expenses related to aggressive marketing efforts, primarily in the U.S., and changes in the organization to meet future requirements and growth.

Champion of fashion underwear

In the strategic review we conducted this spring, we turned our attention from the current market situation to analyze Björn Borg's long-term potential and how we will navigate going forward. Our vision is that Björn Borg will be "the champion of fashion underwear." This may not sound new, but for us it represents a shift from a broader fashion focus to a targeted emphasis on an area where we have the biggest potential to be a market leader – creativity and innovative thinking in underwear. This means more, and more structured, investments in product development with the right approach and competence, and that we will create a culture where we work every day to challenge the market, surprise and exceed customers' expectations.

Today our new business area manager for underwear, Malin Wählstedt, takes over. She worked most recently with H&M, where she gained extensive experience in the underwear segment. We will continue to strengthen and shape the organization in line with our strategy. Underwear will remain the Group's largest and most important business area. In addition, we have separate business areas for adjacent products, such as swimwear, socks and a small apparel line, for footwear and licensed products.

We will maintain the same fast pace in our international expansion, but with clearer criteria and demands on our distributors and markets. E-commerce will become an increasingly important channel. We have already begun to develop a new, innovative environment for brand stores and shop-in-shops internationally – an important piece of the puzzle to build the brand and show what it stands for, especially in new markets. At the same time, we will maintain and further develop our business model, with cost-effective expansion through outside distributors.

Implementation of the new strategic focus will begin during the second quarter.

Arthur Engel
President

Operations

Brand sales

As of the first quarter 2009, brand sales are defined as sales of Björn Borg products at the consumer level, excluding VAT (previously including VAT), based on reported wholesale sales. During the first quarter brand sales amounted to SEK 602 million (551), an increase of 9 percent compared with the same quarter of 2008.

Brand sales in the underwear product area increased by almost 4 percent during the first quarter compared with the same quarter last year. Sales in the footwear product area jumped by more than 80 percent during the first quarter, largely due to higher exports to the Netherlands, who introduced shoes during 2008.

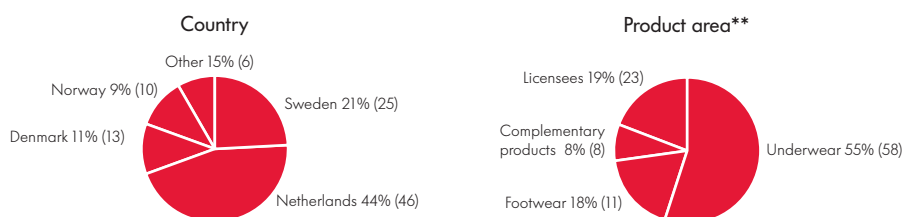
Adjacent products experienced increased brandsales of approximately 4 percent during the quarter, while brand sales for licensees decreased by approximately 11 percent, largely due to postponed deliveries.

Brand sales in new markets continued to rise, where the development in England is particularly gratifying. The established markets reported a weaker development. Brand sales rose slightly in the Netherlands compared with the same quarter of 2008, fully referable to growth in sales of footwear. The negative development in Norway turned positive during the first quarter of 2009, while Sweden and Denmark showed decreased sales.

Björn Borg stores

No new Björn Borg stores were opened during the first quarter 2009. At the end of the period there were 44 (36) Björn Borg stores, of which 11 (10) were Group-owned.

Brand sales* of Björn Borg products
January – March 2009. Total SEK 602 million (551)



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

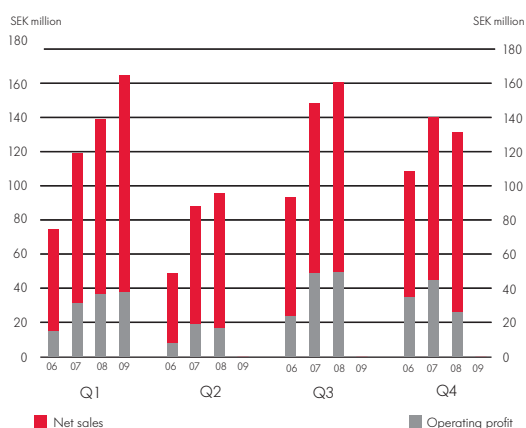
** Underwear: Men's and women's underwear; Complementary products: Men's clothing, swimwear and socks; Licensees: Bags, fragrances, eyewear and women's clothing in the Netherlands.



The Group's development

Sales increased during the first quarter with slightly higher operating profit.

Quarterly net sales and operating profit



Net sales

First quarter, January–March 2009

Group sales during the first quarter amounted to SEK 164.7 million (138.7), an increase of 19 percent, due in its entirety to higher export sales in the footwear product area and the positive effect of a higher U.S. dollar.

Profit

First quarter, January–March 2009

The gross profit margin decreased during the first quarter to 49.3 percent (51.9), largely due to the higher U.S. dollar, but also the larger share of the cost of goods sold represented by the footwear product area.

Operating profit amounted to SEK 37.6 million (36.5) during the quarter, with an operating margin of 22.8 percent (26.3). Profit before tax increased during the period to SEK 39.2 million (37.3).

The increase in operating profit compared with the same quarter of 2008 was mainly due to higher sales. Profit was affected by additional costs, compared to corresponding period last year, referable to marketing investments in the U.S. and organizational changes to accommodate a further expansion.

The higher U.S. dollar slightly affected the Group's operating profit positively.

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

Net sales during the period reached SEK 43.8 million (31.0), an increase of 41 percent, mainly due to increased internal sales and increased brand sales.

Operating profit amounted to SEK 17.3 million (13.1) for the period. Profit was affected positively by higher sales in the network, but negatively by increased marketing expenses.

Product development

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

The segment's net sales amounted to SEK 109.9 million (75.9) for the period, an increase of 45 percent. The increase was primarily due to substantially higher footwear exports by the footwear product area, mainly to the Netherlands, but also the higher U.S. dollar. Earlier deliveries to the Swedish distributor also affected sales positively.

Operating profit increased to SEK 18.7 million (8.9) as a result of the increased exports and higher U.S. dollar.

Distribution

The Björn Borg Group is the exclusive distributor in the underwear, adjacent products and footwear product areas in the Swedish and US markets.

Net sales in the Distribution segment rose to SEK 59.4 million (58.7) during the period, or by 1 percent. Growth was mainly due to higher footwear sales.

Operating profit decreased to SEK 2.5 million (14.8), mainly due to the stronger U.S. dollar, which affected gross profit negatively, but also to marketing investments in the U.S.

Retail

The Björn Borg Group owns and operates nine stores in the Swedish market that sell underwear, adjacent products, footwear and licensed products. Moreover, Björn Borg operates two factory outlets.

Net sales in the Retail segment amounted to SEK 11.9 million (11.1) for the period, an increase of 7 percent. For comparable stores, sales increased by 5 percent during the first quarter. The operating loss amounted to SEK -0.9 million (-0.3). Sales were affected positively by a higher share of discount sales compared with the same period last year, which also led to lower gross profit.

Intra-Group sales

Intra-Group sales amounted to SEK 60.4 million (38.0) during the period.

Operating area	Revenue source	Jan-March 2009	Jan-March 2009	Jan-March 2009
		Sales, SEK thousands	Operating profit, SEK thousands	Operating margin
Brand and other	Royalties and services	43,776	17,275	39%
Product development	Products	109,942	18,719	17%
Distribution	Wholesale sales	59,421	2,461	4%
Retail	Retailers	11,887	-873	-7%
Less internal sales		-60,352	-	-
Total		164,674	37,582	23%

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 12.8 million (19.4) for the first quarter 2009. The change in working capital was mainly due to increases in accounts receivable and inventories. The increase in accounts receivable related to the higher sales, while the increase in inventories was due to earlier deliveries of the summer collection from suppliers.

Total investments in tangible and intangible non-current assets amounted to SEK 1.5 million (0.4) for the period, the large part of which was attributable to a new enterprise system.

The increase in cash & cash equivalents amounted to SEK 11.3 million (18.9) for the first quarter 2009.

Financial position and liquidity

The Björn Borg Group's cash & cash equivalents (net cash position) amounted to SEK 252.8 million (206.3) at the end of the period. In addition, the Group has unutilized bank overdraft facilities of SEK 117.5 million. The equity/assets ratio was 70.0 percent (69.0). The company has no interest bearing liabilities.

Commitments and contingent liabilities

No changes were made with regard to pledged assets and contingent liabilities compared with December 31, 2008. For further information, see note 22 on page 44 of the annual report 2008.

Personnel

The average number of employees in the Group for the period January–March was 91 (86), of whom 57 were women.

Events after the balance sheet date

There were no significant events to report following the conclusion of the report period.

Annual General Meeting

The Annual General Meeting of Björn Borg AB was held at 5 pm (CET) on April 23, 2009 in Stockholm. The meeting resolved to pay a dividend of SEK 1.50 (1.50) per share to shareholders for the year 2008. Fredrik Löfstedt, Mats H Nilsson, Vilhelm Schottenius, Michael Storåkers and Nils Vinberg were re-elected to the Board of Directors, with Fredrik Löfstedt as Chairman of the Board. Monika Elling and Fabian Månsson were elected as new Directors.

Authorization to issue new shares, warrants and/or convertibles

In accordance to the Board of Directors' proposal, the Annual General Meeting authorized the Board of Directors, until the next Annual General Meeting, to resolve to issue new shares, warrants or convertibles on one or more occasions, with or without deviating from shareholders' preferential rights. The number of shares will increase in total by not more than 1,250,000.

Authorization to acquire and transfer the company's own shares

The Board of Directors was authorized, until the next Annual General Meeting, to resolve to acquire and transfer the company's own shares on one or more occasions, to the extent that the company's shareholding after such acquisitions does not exceed ten percent of all the shares in the company. Further, the Meeting authorized the Board of Directors, until the next Annual General Meeting, to resolve to transfer shares in the company to third parties on one or more occasions. Transfers are limited to the total number of shares held by the company at any given time.

Guidelines for executive compensation

The Meeting adopted the Board of Directors' proposal regarding compensation guidelines for senior executives, i.e., the President and other members of Senior Management.

Amendments to the articles of association

The Meeting adopted the Board's proposal to amend the articles of association regarding the method used and notice period to convene general meetings. The amendment is conditional on the amendments to the Swedish Companies Act regarding the notice period and methods used to convene general meetings entering into force. It was further resolved to change the objective clause in the articles of association to better adjust to the concept and the operation of the business.

Parent Company

Björn Borg AB (publ) is primarily engaged in intra-Group activities. In addition, the Parent 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 first quarter amounted to SEK 14.0 million (7.6). The loss before tax amounted to SEK –4.1 million (–5.1) for the first quarter. Cash & cash equivalents amounted to SEK 176.8 million (11.1) on March 31. For the period investments in tangible and intangible non-current assets amounted to SEK 0.9 million (0.2).

Significant risks and uncertainties

In its operations, the Björn Borg Group is exposed to risks and uncertainties. For further information, refer to pages 29–30 of the annual report 2008.

Transactions with related parties

During the period transactions were executed on market terms with Klockaren Fastighetsförvaltning i Varberg AB. For more detailed information, see note 11 on page 42 of the annual report 2008.

Accounting principles

This interim report has been prepared in accordance with IAS 34 Interim Financial Reporting. The same accounting principles were applied during the period as in 2008, as described on pages 36–38 of the latest annual report, with the exceptions indicated below.

IAS 1 (Revised) Presentation of Financial Statements is effective January 1, 2009. The revised standard has affected the recognition of translation adjustments for foreign operations retroactively to December 31, 2008. These revenues and expenses were previously recognized directly in equity, but are now reported in a separate statement directly after the income statement. Another revision is the new terminology used in the financial reports. As of January 1, 2009 a new standard, IFRS 8 Operating Segments, takes effect. IFRS 8 is a disclosure standard and does not impact the Group's statement of comprehensive income, financial position, cash flow and changes in equity. The operating segments are unchanged compared with the latest annual report. None of the other new or amended standards and interpretations from IFRIC has had a significant impact on the financial position or results of the Group or the Parent Company.

Outlook 2009

As a policy, the company does not issue earnings forecasts.

Audit report

This interim report has not been reviewed by the company's auditors.



Consolidated statement of comprehensive income

Condensed

SEK thousands	January-March 2009	January-March 2008	April 2008- March 2009	Full-year 2008
Net sales	164,674	138,748	552,482	526,556
Cost of goods sold	-83,526	-66,803	-259,782	-243,058
Gross profit	81,148	71,946	292,700	283,498
Distribution expenses	-29,047	-23,460	-110,967	-105,380
Administrative expenses	-10,882	-8,993	-39,022	-37,133
Development expenses	-3,636	-2,972	-12,898	-12,234
Operating profit	37,582	36,521	129,812	128,751
Net financial items	1,663	737	6,998	6,071
Profit before tax	39,245	37,258	136,809	134,822
Tax	-10,322	-10,432	-35,509	-35,620
Profit for the period	28,924	26,826	101,300	99,202
Profit attributable to minority interests	-27	-6	-12	8
Profit attributable to Parent Company's shareholders	28,897	26,820	101,288	99,210
Other comprehensive income				
Translation adjustments for foreign operations	231	-	-	-536
Total comprehensive income for the period	28,128	26,820	101,288	98,674
Profit attributable to minority interests	-27	-6	-12	8
Profit attributable to Parent Company's shareholders	29,155	26,826	101,300	98,666
Earnings per share, SEK	1.15	1.07	4.05	3.96
Earnings per share after dilution, SEK	1.15	1.07	4.05	3.96
Number of shares	25,059,184	25,036,984	25,059,184	25,059,184
Weighted average number of shares	25,059,184	25,036,984	24,989,684	25,041,134
Effect of dilution*	19,470	69,355	-	34,366
Weighted average number of shares after full dilution	25,078,654	25,106,339	24,989,684	25,075,500

* Björn Borg has three outstanding incentive programs based on warrants in Björn Borg AB: option schemes 2006:2, 2008:4 and 2008:5. For more detailed information, see page 41 of the annual report 2008.

Consolidated statement of financial position

Condensed

SEK thousands	March 31 2009	March 31 2008	December 31 2009
Non-current assets			
Goodwill	13,944	13,944	13,944
Trademarks	187,532	187,532	187,532
Other intangible assets	2,033	880	1,696
Tangible non-current assets	14,611	17,170	15,366
Total non-current assets	218,120	219,526	218,538
Current assets			
Inventories	37,141	23,398	33,752
Current receivables	124,653	87,007	106,197
Cash & cash equivalents	252,827	206,348	241,498
Total current assets	414,622	316,753	381,447
Total assets	632,742	536,279	599,985
Equity and liabilities			
Equity	442,958	369,769	413,803
Deferred tax liabilities	34,247	-	32,884
Other non-current liabilities	45,334	82,864	46,816
Accounts payable	37,634	26,559	45,489
Other current liabilities	72,569	57,087	60,993
Total equity and liabilities	632,742	536,279	599,985



Consolidated statement of changes in equity

Condensed

SEK thousands	January-March 2009	January-March 2008	Full-year 2008
Opening balance	413,803	342,943	342,943
Incentive programs	-	-	9,055
New share issue	-	-	694
Dividend	-	-	-37,555
Minority interest in equity	27	6	-8
Total comprehensive income for the period	28,128	26,820	98,674
Closing balance	442,958	369,769	413,803

Consolidated statement of cash flows

Condensed

SEK thousands	January-March 2009	January-March 2008	Full-year 2008
Cash flow from operating activities			
Before change in working capital	34,667	23,331	123,214
Change in working capital	-21,837	-3,956	-36,260
Cash flow from operating activities	12,830	19,374	86,954
Cash flow from investing activities	-1,501	-449	-5,073
Dividend	-	-	-37,555
Incentive programs/new share issues	-	-	9,749
Cash flow from financing activities	-	-	-27,806
Cash flow for the period	11,329	18,925	54,075
Cash & cash equivalents at beginning of period	241,498	187,423	187,423
Cash & cash equivalents at end of period	252,827	206,348	241,498

Key figures

Group

SEK thousands	January-March 2009	January-March 2008	April 2008- March 2009	Full-year 2008
Gross profit margin, %	49.3	51.9	53.0	53.8
Operating margin, %	22.8	26.3	23.5	24.5
Profit margin, %	23.8	26.9	24.8	25.6
Return on capital employed, %	7.8	8.7	29.1	28.8
Return on average equity, %	7.4	7.5	24.9	26.2
Net profit for the period	28,897	26,820	101,288	99,210
Earnings per share, SEK*	1.15	1.07	4.05	3.96
Earnings per share after dilution, SEK	1.15	1.07	4.05	3.96
Number of shares	25,059,184	25,036,984	25,059,184	25,059,184
Weighted average number of shares	25,059,184	25,036,984	25,989,684	25,041,134
Effect of dilution	19,470	69,355	-	34,366
Weighted average number of shares after dilution	25,078,654	25,106,339	24,989,684	25,075,500
Equity/assets ratio, %	70.0	69.0	70.0	69.0
Equity per share, SEK	17.68	14.77	17.67	16.51
Investments in intangible assets	-	-	2,200	2,200
Investments in tangible assets	1,501	449	3,925	2,873
Depreciation and impairment losses for the period	-1,975	-1,158	-7,793	-6,976
Average number of employees	91	86	91	88

Summary by segment

Group

SEK thousands	January-March 2009	January-March 2008	April 2008- March 2009	Full-year 2008
Operating revenue				
Brand and other				
External sales	19,689	15,029	61,931	57,272
Internal sales	24,087	16,005	93,102	85,020
	43,776	31,034	155,033	142,292
Product development				
External sales	81,712	60,279	272,042	250,608
Internal sales	28,230	15,612	99,196	86,579
	109,942	75,891	371,238	337,187
Distribution				
External sales	51,386	52,301	162,740	163,655
Internal sales	8,035	6,410	34,937	33,312
	59,421	58,701	197,678	196,967
Retail				
External sales	11,887	11,140	55,769	55,021
Internal sales	-	-	6	6
	11,887	11,140	55,774	55,027
Eliminations	-60,352	-38,027	-227,241	-204,916
Operating revenue	164,674	138,748	552,482	526,556
Operating profit				
Brand and other	17,275	13,115	46,816	42,656
Product development	18,719	8,876	59,852	50,009
Distribution	2,461	14,816	15,120	27,475
Retail	-873	-286	8,025	8,611
Operating profit	37,582	36,521	129,812	128,751

Quarterly data

Group

SEK thousands	Q1 2009	Q4 2008	Q3 2008	Q2 2008	Q1 2008	Q4 2007	Q3 2007	Q2 2007
Brand sales	602,183	475,378	562,835	381,246	551,062	520,690	527,296	331,246
Net sales	164,674	131,233	160,762	95,813	138,748	139,795	148,597	87,844
Gross profit margin, %	49.3	54.1	54.1	55.9	51.9	53.8	54.6	55.6
Operating profit	37,582	26,049	49,688	16,493	36,521	42,258	49,238	19,188
Operating margin, %	22.8	19.8	30.9	17.2	26.3	30.2	33.1	21.8
Profit after financial items	39,245	28,693	52,277	16,594	37,258	42,719	48,920	19,139
Profit margin, %	23.8	21.9	32.5	17.3	26.9	30.6	32.9	21.8
Earnings per share, SEK	1.15	0.91	1.50	0.48	1.07	1.22	1.42	0.57
Earnings per share after dilution, SEK	1.15	0.91	1.50	0.48	1.07	1.22	1.41	0.56
Number of Björn Borg stores at end of period	44	44	41	39	36	36	33	29
of which Björn Borg-owned stores	11	11	11	10	10	10	10	9



Parent Company income statement

Condensed

SEK thousands	January-March 2009	January-March 2008	April 2008- March 2009	Full-year 2008
Net sales	13,976	7,645	56,960	50 630
Cost of goods sold	-1,405	-376	-8,004	-6,975
Gross profit	12,571	7,270	48,956	43,655
Distribution expenses	-10,810	-8,128	-42,917	-40,235
Administrative expenses	-4,158	-3,126	-16,506	-15,475
Development expenses	-1,663	-1,251	-6,603	-6,190
Operating profit	-4,060	-5,235	-17,070	-18,245
Net financial items	-44	135	-187	1,716
RProfit before tax	-4,105	-5,100	-17,257	-16,529
Appropriations	-	-	-104	-104
Tax	1,080	1,428	4,558	4,424
Profit for the period	-3,024	-3,672	-12,803	-12,209

Parent Company balance sheet

Condensed

SEK thousands	March 31 2009	March 31 2008	December 31 2008
Non-current assets			
Tangible non-current assets	5,981	6,224	5,543
Shares in Group companies	54,497	54,497	54,497
Total non-current assets	60,478	60,721	60,040
Current assets			
Receivables from Group companies	31,949	145,122	59,551
Current receivables	7,574	10,278	6,971
Cash & cash equivalents	176,777	11,076	220,348
Total current assets	216,300	166,475	286,870
Total assets	276,778	227,197	346,910
Equity and liabilities			
Equity	145,678	182,376	149,782
Untaxed reserves	7,359	7,254	7,359
Due to Group companies	102,027	22,999	173,048
Accounts payable	8,030	4,856	7,713
Other current liabilities	13,685	9,711	9,008
Total equity and liabilities	276,778	227,197	346,910

About the Björn Borg Group

The Group owns the Björn Borg trademark and has operations in five product areas: clothing, footwear, bags, eyewear and fragrances. Björn Borg products are sold in fifteen markets, of which Sweden and the Netherlands are the largest. Operations are managed through a network of product and distribution companies which are either part of the Group or are independent companies with licenses for product areas and geographical markets. The Björn Borg Group has operations at every level from branding to consumer sales through its own Björn Borg stores. Total sales of Björn Borg products in 2008 amounted to approximately SEK 2 billion at the consumer level. Group net sales amounted to SEK 527 million in 2008, with 88 employees at year-end. The Björn Borg share is listed on NASDAQ OMX Nordic, Mid Cap list, since May 7, 2007.



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, excluding VAT, based on reported wholesale sales.

Björn Borg AB (publ)
Stockholm, May 15, 2009

Arthur Engel
President and CEO



Upcoming information dates:

The interim report January–June 2009 will be released on August 20, 2009
The interim report January–September 2009 will be released on November 12, 2009
The year-end report for 2009 will be released on February 11, 2010



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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 May 15, 2009 at 7:30 a.m. (CET).