

### **Taxable acquisition value set for shares as a result of Perstorp AB's distribution of shares in Pergo AB**

At the Annual General Meeting of Perstorp AB on June 12, 2001, it was decided to distribute the Company's entire share in Pergo AB ("Pergo") to the shareholders in Perstorp AB. The record date for receiving shares in Pergo AB was June 15, 2001.

The Swedish National Tax Board, in a document dated March 6, 2001, ruled that the distribution of shares in Pergo AB was tax-exempt in Sweden for share recipients. The original acquisition costs for the shares in Perstorp should, instead, be divided between the shares in Perstorp AB and the shares in Pergo AB.

With regard to this distribution, the National Tax Board, in a document dated November 5, 2001, presented the following recommendation (RSV 2001:29): 90 percent of the acquisition cost for shares in Perstorp – regardless of share type – should be attributed to shares in Perstorp AB and 10 percent to shares in Pergo AB.

These general guidelines are to be applied in taxation for fiscal year 2002.

*The recommendation is presented in its entirety on the website of the National Tax Board, at [www.rsv.se](http://www.rsv.se) The recommendation can also be obtained from the local tax authorities in Sweden (Available only in Swedish).*

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