Amer Sports announces changes in segment reporting

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Amer Sports is changing its segment reporting. The redefined business segments are: Winter and Outdoor; Ball Sports; and Fitness. The new segment structure is in line with the Group's current organizational structure and management reporting. The change is effective immediately and financial statements for 2007 will be prepared accordingly.

The new segments have been divided into the following business areas:

Winter and Outdoor

- Winter Sports Equipment (Salomon winter sports equipment, Atomic and Bonfire)
- Apparel and Footwear (Salomon apparel and footwear and Arc'teryx)
- Cycling (Mavic)
- Sports Instruments (Suunto)

Ball Sports (Wilson) - as previously PROCESSED

- Racquet Sports
- Team Sports
- Golf

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Fitness (Precor) - as previously

- Fitness Equipment

Amer Sports will report on its business segments based on IFRS requirements. Net sales figures will be reported only for the business areas.

The Group's geographical segments will remain unchanged: the Americas (North, South and Central America); EMEA (Europe, Middle East and Africa); and Asia Pacific (including Japan and Australia).

Further information about this new organizational structure is available in the stock exchange releases published on July 2, 2007 and November 22, 2007, which can be found at www.amersports.com.

NET SALES AND EBIT BY NEW BUSINESS SEGMENTS

NET SALES	Q1	Q2	Q3	1-9	
	2007	2007	2007	2007	
Winter and Outdoor	144.4	100.2	280.6	525.2	
Ball Sports	163.6	150.4	109.9	423.9	
Fitness	73.8	59.7	72.3	205.8	
Net sales, total	381.8	310.3	462.8	1,154.9	
NET SALES	Q1	Q2	Q3	Q4	1-12
	2006	2006	2006	2006	2006
Winter and Outdoor	166.2	103.0	291.2	387.1	947.5
Ball Sports	178.3	159.5	120.3	111.5	569.6
Fitness	72.9	59.3	60.4	83.0	275.6
Net sales, total	417.4	321.8	471.9	581.6	1,792.7



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EBIT Winter and Outdoor	Q1 2007 -34.4	Q2 2007 -28.8	Q3 2007 48.9	1-9 2007 -14.3	
Ball Sports	19.8	15.0	5.4	40.2	
Fitness	9.9	6.2	8.1	24.2	
Headquarters EBIT, total	-3.1 -7.8	-5.2 -12.8	-3.3 59.1	-11.6 38.5	
EBII, total	-7.0	-12.0	33.1	30.3	
EBIT	Q1 2006	Q2 2006	Q3 2006	Q4 2006	1-12 2006
Winter and Outdoor	-30.7	-26.4	48.0	56.3	47.2
Ball Sports	24.3	17.2	7.9	5.2	54.6
Fitness	12.0	4.1	6.0	12.7	34.8
Headquarters	-4.0	-3.9	-4.0	-4.5	
EBIT, total	1.6	-9.0	57.9	69.7	120.2
NET SALES	Q1	Q2	Q3	1-9	
	2007	2007	2007	2007	
Winter and Outdoor Winter Sports					
Equipment	31.7	14.8	159.0	205.5	
Apparel and Footwear	60.5	36.4	72.3	169.2	
Cycling Sports Instruments	30.2 21.4	26.0 22.4	27.5 21.6	83.7 65.4	
Discontinued	21.4	22.4	21.0	03.4	
operations	0.6	0.6	0.2	1.4	
Net sales, total	144.4	100.2	280.6	525.2	
NET SALES	Q1	Q2	Q3	Q4	1-12
	2006	2006	2006	2006	2006
Winter and Outdoor Winter Sports					
Equipment	57.1	19.5			
Apparel and Footwear	49.5	29.6	57.1	52.6	188.8
Cycling Sports Instruments	29.1 19.2	24.3 21.0	24.5 18.3	29.9	107.8
Sports Instruments Discontinued				22.8	81.3
operations Net sales, total	11.3	8.6	2.1	3.3 387.1	25.3
Net sales, total	166.2	103.0	291.2	30/.1	947.5
NET SALES	Q1 2007	Q2 2007	Q3 2007	1-9 2007	
Ball Sports					
Racquet Sports	65.1	71.1	55.7	191.9	
Team Sports	66.7	45.5		148.2	
Golf	31.8	33.8		83.8	
Net sales, total	163.6	150.4	109.9	423.9	
NET SALES	Q1	Q2	Q3	Q4	1-12
D. 11. 0	2006	2006	2006	2006	2006
Ball Sports	6E 0	60.0	EO E	/1 O	ງລະ ລ
Racquet Sports Team Sports	65.8 75.3	69.2 51.5	58.5 40.6		
Golf	37.2	38.8		17.5	
Net sales, total	178.3	159.5		111.5	569.6

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NET SALES AND EBIT BY OLD BUSINESS SEGMENTS

NET SALES	Q1 2007	Q2 2007	Q3 2007		
Salomon Wilson Precor Atomic Suunto Net sales,	163.6 73.8 12.5	59.7	109.9 72.3 63.2	423.9 205.8 80.5	
total	381.8	310,3	462.8	1,154.9	
NET SALES	Q1 2006	Q2 2006	Q3 2006		
Salomon Wilson Precor Atomic Suunto Net sales, total	178.3 72.9 23.7 19.2	76.4 159.5 59.3 5.6 21.0	120.3 60.4 93.3 18.3	111.5 83.0 82.2 22.8	275.6 204.8 81.3
EBIT	Q1 2007	Q2 2007		1-9 2007	
Salomon Wilson		-19.1	36.3	-5.4	
Precor Atomic Suunto Headquarters EBIT, total	9.9 -13.3 1.5 -3.1	15.0 6.2 -11.1 1.4 -5.2 -12.8	5.4 8.1 11.2 1.4 -3.3	40.2 24.2 -13.2 4.3 -11.6	
Precor Atomic Suunto Headquarters	9.9 -13.3 1.5 -3.1	6.2 -11.1 1.4 -5.2	5.4 8.1 11.2 1.4 -3.3 59.1	40.2 24.2 -13.2 4.3 -11.6 38.5	1-12

NET SALES	Q1	Q2	Q3	1-9	
_	2007	2007	2007	2007	
Salomon					
Winter Sports					
Equipment	19.3	10.1	90.2	119.6	
Apparel and Footwear	60.4	36.4	78.0	174.8	
Mavic	30.2	26.0	27.5	83.7	
Discontinued					
operations	0.6	0.5	0.1	1.2	
Net sales, total	110.5	73.0	195.8	379.3	
NET SALES	Q1	Q2	Q 3	Q4	1-12
	2006	2006	2006	2006	2006
Salomon					
Winter Sports					
Equipment	33.4	13.8	91.1	186.3	324.6
Apparel and Footwear	50.0	30.1	62.1	63.4	205.6
Mavic	29.1	24.3	24.5	29.9	107.8
Discontinued					
operations	10.8	8.2	1.9	2.5	23.4
Net sales, total	123.3	76.4		282.1	661.4

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AMER SPORTS CORPORATION

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