

## CURRENT REPORT

### HOOP S.A.

January 22nd 2008

Current Report No. 3/2008

### **Auditor's Opinion on the Plan of Merger of HOOP S.A. and Kofola SPV Sp. z o.o.**

Acting pursuant to Par. 19.2.3 in conjunction with Par. 5.1.13 and Par. 97.1 of the Minister of Finance's Regulation on current and periodic information to be published by issuers of securities, dated October 19th 2005 (Dz.U. of 2005, No. 209, item 1744), the Management Board of HOOP S.A. publishes, attached hereto, the Auditor's Opinion received on January 21st 2008, concerning the plan of merger of HOOP S.A. and Kofola SPV Sp. z o.o. published in *Monitor Sądowy i Gospodarczy* No. 239, item 15305, dated December 10th 2007, and in Current Report No. 51/2007 of November 28th 2007.

Concurrently, the Management Board of HOOP S.A. reports that in accordance with the opinion:

- 1) The valuation of assets, equity and liabilities of the merging companies is correct and made on the basis of historical values;
- 2) The assets of the merging companies were valued in accordance with the methods usually applied in this type of valuation, using a mean algorithm from several calculations (income method and asset-based method);
- 3) The exchange ratio of Kofola SPV Sp. z o.o. shares for HOOP S.A. shares was established accurately and with the use of correct methods;
- 4) The plan of merger is correct and reliable.

The auditor's opinion was prepared in line with the procedure set forth by the provisions of Art. 503.1 of the Commercial Companies Code.

Legal basis: Art. 56.1.2 of the Public Offering Act – current and periodic information