

**Independent auditor's report on the summarised financial statements**


**To the shareholders of DIOKI d.d.**


The accompanying summarised financial statements were derived from the financial statements of Dioki d.d. and its subsidiaries (the Group) and Dioki d.d. (the Company) for the year ended 31 December 2007. The preparation of these summarised financial statements is the responsibility of the Company's management. Our responsibility is to express an opinion on the compliance of the summarised financial statements, in all material respects, with the financial statements from which they were derived.


We have audited the financial statements of the Group and the Company for the year ended 31 December 2007, from which the summarised financial statements were derived, in accordance with International Standards on Auditing. In our report dated 26 May 2008, we expressed an unqualified opinion on the financial statements from which the summarised financial statements were derived.

In our opinion, the accompanying summarised financial statements are consistent, in all material respects, with the financial statements from which they were derived.

For a better understanding of the financial position of the Group and the Company and the results of their operations and of the scope of our audit, the summarised financial statements should be read in conjunction with the financial statements from which the summarised financial statements were derived and our audit report thereon.

  
PricewaterhouseCoopers d.o.o.  
Zagreb, 26 May 2008

  
Tatjana Rukavina  
President of the Management Board

  
Ranka Bunčić  
Certified auditor