

The Board of Directors

Viva China Holdings Limited

30 December 2022

Dear Sirs,

**Consent letter**

We refer to the investment circular dated 30 December 2022 in connection with the proposed subscription of shares in and acquisition of purchase shareholder's loan to LionRock Capital Partners QiLe Limited by Viva China Holdings Limited (the "**Company**") (the "**Circular**"), a copy of which is attached and initialled by us on its front cover for the purpose of identification.

We hereby consent to the inclusion of our accountants' report dated 30 December 2022 on the historical financial information of LionRock Capital Partners QiLe Limited for period from 14 September 2020 (date of incorporation) to 31 December 2020, the year ended 31 December 2021 and the six-month period ended 30 June 2022 and the accountants' report dated 30 December 2022 on the historical financial information of C&J Clark (No. 1) Limited and its subsidiaries for 52 week periods ended 1 February 2020, 30 January 2021 and 29 January 2022 and the 22 week period ended 2 July 2022 and the references to our name in the form and context in which they are included.

Yours faithfully



CWK CPA Limited

Certified Public Accountants (Practising)

Hong Kong



羅兵咸永道

The Directors  
Viva China Holdings Limited  
2/F, Pop office, 9 Tong Yin Street  
Tseung Kwan O, New Territories  
Hong Kong

30 December 2022

Dear Sirs

We refer to the circular dated 30 December 2022 in connection with the proposed acquisition of the 490 shares in LionRock Capital Partners QiLe Limited by Viva China Holdings Limited (the "Company") (the "Circular"), a final proof of which is attached and initialed by us on its front cover for the purpose of identification.

Our engagement to prepare this letter has been performed in accordance with Hong Kong Standard on Investment Circular Reporting Engagements 200, *Accountants' Reports on Historical Financial Information in Investment Circulars* issued by the Hong Kong Institute of Certified Public Accountants.

We hereby consent to the inclusion of our report on unaudited pro forma financial information dated 30 December 2022, in the Circular, and the references to our name in the form and context in which they are included.

Yours faithfully

  
**PricewaterhouseCoopers**  
Certified Public Accountants  
Hong Kong

Viva China Holdings Limited  
2/F, PopOffice, 9 Tong Yin Street,  
Tseung Kwan O, New Territories,  
Hong Kong

30 December 2022

Dear Sirs,

**Consent to the Issue of the Circular of Viva China Holdings Limited (the “Company”) in connection with the Very Substantial Acquisition and Connected Transaction in relation to Proposed Acquisition of the Remaining 49% Interest in LionRock Capital Partners QiLe Limited (the “Very Substantial Acquisition”)**

We, AVISTA Valuation Advisory Limited, refer to the circular of the Company dated 30 December 2022 (the “Circular”) in connection with the Company’s Very Substantial Acquisition.

We hereby give, and confirm that we have not withdrawn, our consent to the issue of the Circular by the Company, with the inclusion therein of extracts from or reference to our report in the Circular, and all references to our name and our opinions in the form and context in which they respectively appear in the Circular.

Yours faithfully,

For and on behalf of

**AVISTA Valuation Advisory Limited**



**Vincent C B Pang**

CFA, FCPA(HK), FCPA (Aus.), MRICS, RICS Registered Valuer

Managing Partner