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The Directors

Viva Goods Company Limited

2/F, PopOffice, 9 Tong Yin Street

Tseung Kwan O, New Territories

Hong Kong

Date: 20 June 2023

Dear Sirs,

RE: VIVA GOODS COMPANY LIMITED (非凡領越有限公司) (THE "COMPANY")

We refer to the proposed transfer of listing of the shares of the Company (the "**Transfer of Listing**") from GEM to the Main Board of The Stock Exchange of Hong Kong Limited and the listing document of the Company dated 20 June 2023 (the "**Listing Document**") in connection with the Transfer of Listing.

We hereby give, and confirm that we have not withdrawn, our consent to the issue of the Listing Document with the inclusion therein of our report, letter, views and/or opinions (as the case may be) and references to our name in the form and context in which they appear in the Listing Document.

We also hereby consent to this letter being made available for public inspection as described in Appendix VI to the Listing Document.

Yours faithfully,
For and on behalf of
Commerce & Finance Law Offices

Commerce & Finance Law Offices

Name: Wang Bo
Position: partner