



羅兵咸永道

The Directors  
Viva Goods Company Limited  
(formerly known as "Viva China Holdings Limited")  
2/F, PopOffice  
9 Tong Yin Street, Tseung Kwan O  
New Territories, Hong Kong

20 June 2023

Dear Sirs

We refer to the listing document dated 20 June 2023 in connection with the proposed transfer of the listing of shares of Viva China Holdings Limited (the "Company") from GEM to the Main Board of The Stock Exchange of Hong Kong Limited (the "Listing Document"), a copy of which is attached and initialled 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 accountant's report and our report on unaudited pro forma financial information, both dated 20 June 2023, in the Listing Document, and the references to our name in the form and context in which they are included.

Yours faithfully

  
**PricewaterhouseCoopers**  
Certified Public Accountants  
Hong Kong

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## IMPORTANT

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**IMPORTANT: If you are in any doubt about any of the contents of this listing document, you should obtain independent professional advice.**



# VIVA GOODS COMPANY LIMITED

## 非凡領越有限公司

*(Incorporated in the Cayman Islands with limited liability)*

**Stock code on GEM: 8032**

**Stock code on Main Board: 933**

### TRANSFER OF LISTING FROM GEM TO THE MAIN BOARD OF THE STOCK EXCHANGE OF HONG KONG LIMITED

Sole Sponsor

## NOMURA

Nomura International (Hong Kong) Limited

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This listing document is published in connection with the Transfer of Listing and contains particulars given in compliance with the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited and the Securities and Futures (Stock Market Listing) Rules (Chapter 571V of the Laws of Hong Kong) for the purpose of giving information with regard to our Group and the Transfer of Listing.

**This listing document does not constitute an offer of, nor is it calculated to invite offers for, Shares or other securities of our Company, nor have any such Shares or other securities been allotted or issued with a view to any of them being offered for sale to or subscription by the public. No Shares will be allotted or issued in connection with, or pursuant to, this listing document.**

**Neither this listing document nor any copy hereof may be released, forwarded or distributed, directly or indirectly, in or into any jurisdiction where such release or distribution might be unlawful.**

The Shares have not been and will not be registered under the US Securities Act or the securities laws of any state in the United States, and may not be offered, sold, pledged or transferred within the United States or to or for the account or benefit of any US persons, absent any registration or except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the US Securities Act and applicable state securities laws. Neither the US Securities and Exchange Commission nor any other US federal or state securities commission or regulatory authority has approved or disapproved of the Shares or passed an opinion on the adequacy of this listing document. Any representation to the contrary is a criminal offence in the United States.

Your attention is drawn to the section headed "Risk Factors" in this listing document.

Information regarding the proposed arrangements for the Transfer of Listing and dealings and settlement of dealings in the Shares following completion of the Transfer of Listing is set out in the section headed "Information about the Listing Document and the Transfer of Listing" in this listing document.

