

The Board of 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,

**Consent letter**

We refer to the listing documents in connection with the proposed transfer of listing of shares of Viva Goods Company Limited (formerly known as Viva China Holdings Limited) (the "Company", together with its subsidiaries, the "Group") from GEM to the Main Board of The Stock Exchange of Hong Kong Limited (the "Stock Exchange").

We hereby consent to the inclusion of our accountants' report on the historical financial information of Viva QiLe Limited (formerly known as 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 20 June 2023 on the historical financial information of C&J Clark (No. 1) Limited and its subsidiaries for 52 week periods ended 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.

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

Yours faithfully



CWK CPA Limited  
Certified Public Accountants (Practising)  
Hong Kong