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**APPENDIX III                      UNAUDITED PRO FORMA FINANCIAL INFORMATION**

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The information sets out in this Appendix III does not form part of the Accountant’s Report of the Group from the reporting accountant of the Company, PricewaterhouseCoopers, Certified Public Accountants, Hong Kong, as set out in Appendix I, and is included herein for illustrative purposes only. The unaudited pro forma financial information should be read in conjunction with the section entitled “Financial Information for our Group” in this document and the Accountant’s Report of our Group set out in Appendix I to this document.

**A.    UNAUDITED PRO FORMA STATEMENT OF ADJUSTED CONSOLIDATED NET TANGIBLE ASSETS OF THE GROUP**

The following unaudited pro forma statement of adjusted net tangible assets of the Viva Group prepared in accordance with Rule 4.29 of the Listing Rules is for illustrative purposes only, and is set out below to illustrate the effect of the [REDACTED] of the shares of the Company from GEM to the Main Board of The Stock Exchange of Hong Kong Limited (“[REDACTED]”) on the consolidated net tangible assets of the Company as of 31 December 2022 as if the proposed [REDACTED] had taken place on 31 December 2022.

The unaudited pro forma statement of adjusted consolidated net tangible assets of the Group has been prepared for illustrative purposes only and because of its hypothetical nature, it may not give a true picture of the consolidated net tangible assets per Share of the Company had the proposed [REDACTED] been completed as at 31 December 2022 or at any future dates following the proposed [REDACTED].

Audited consolidated net tangible assets of the Group attributable to equity holders of the Company as at 31 December 2022 <i>(Note 1)</i> <i>HK\$’000</i>	Estimated [REDACTED] expenses to be incurred after 31 December 2022 <i>(Note 2)</i> <i>HK\$’000</i>	Unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to equity holders of the Company as at 31 December 2022 <i>(Note 3)</i> <i>HK\$’000</i>	Unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to equity holders of the Company per Share as at 31 December 2022 <i>HK\$</i>
Based on [REDACTED] ordinary shares	<u>7,714,610</u>	<u>[REDACTED]</u>	<u>[REDACTED]</u>

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*Notes:*

- (1) The audited consolidated net tangible assets attributable to equity owners of the Company as at 31 December 2022 is extracted from the accountant’s report of the Viva Group set out in Appendix I to this document. It is based on the audited consolidated net assets of the Viva Group attributable to equity holders of the Company as at 31 December 2022 of approximately HK\$7,993,175,000, with adjustment for the intangible assets and goodwill attributable to equity holders of the Company as at 31 December 2022 of approximately HK\$278,565,000 after excluding the portion of the intangible assets and goodwill attributable to the non-controlling interests of the Group of approximately HK\$315,833,000.
- (2) The estimated [REDACTED] expenses in relation to the proposed [REDACTED] to be incurred after 31 December 2022 represent the total estimated professional fees and other related expenses/payable by the Company of approximately HK\$[REDACTED] minus [REDACTED] expenses of approximately HK\$[REDACTED] which had been accounted for in the consolidated statements of profit or loss and other comprehensive income up to 31 December 2022.
- (3) The unaudited pro forma net tangible assets per Share is arrived at after the adjustments referred to in the preceding paragraphs and on the basis that [REDACTED] shares of the Company were in issue as at the Latest Practicable Date as disclosed in the section headed “Share Capital” in this document, assuming that the proposed [REDACTED] have been completed on 31 December 2022 and does not take into account of any new shares which may be issued under the share option schemes subsequent to the Latest Practicable Date.
- (4) No adjustment has been made to reflect any trading result or other transactions of the Group entered into subsequent to 31 December 2022. In particular, the above unaudited pro forma adjusted net tangible assets have not taken into account the Second Clark Acquisition subsequent to 31 December 2022. Had the Second Clark Acquisition been taken place on 31 December 2022, the proforma adjusted consolidated net tangible assets of the Group attributable to equity holders of the Company as at 31 December 2022 would be approximately HK\$[REDACTED]; while the unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to equity holders of the Company per Share as at 31 December 2022 would be HK\$[REDACTED].

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[REDACTED]

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[REDACTED]

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[REDACTED]