

The Board of Directors
Viva Goods Company Limited
2/F., PopOffice
9 Tong Yin Street
Tseung Kwan O
New Territories
Hong Kong

3 January 2025

Dear Sirs,

**Re: VIVA GOODS COMPANY LIMITED (the “Company”) –
(1) PROPOSED ISSUE OF NEW SHARES UNDER SPECIFIC MANDATE AS
CONSIDERATION FOR THE CANCELLATION AND EXTINGUISHMENT OF
THE SCHEME SHARES UNDER THE SCHEME AND CANCELLATION OF
BOSSINI SHARE OPTIONS UNDER THE OPTION OFFER; AND (2) SHARE
TRANSACTION AND CONNECTED TRANSACTION (the “Transaction”)**

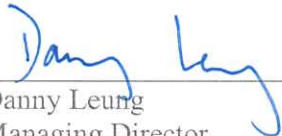
We refer to the circular of the Company dated 3 January 2025 (the “**Circular**”) in connection with the Transaction. Capitalised terms used in this letter shall have the same meaning as those defined in the Circular unless otherwise specified.

We hereby give our consent, and confirm that we have not withdrawn our written consent, to the issue of the Circular with the inclusion of our letter or opinion addressed to the Independent Board Committee and the Independent Shareholders (the “**IFA Letter**”) and references to our name in the form and context in which they respectively appear in the Circular.

We also confirm that as at the Latest Practicable Date, we (i) did not have any direct or indirect interest in any assets which had been acquired, disposed of by, or leased to any member of the Group, or was proposed to be acquired, or disposed of by, or leased to any member of the Group, since 31 December 2023, the date to which the latest audited financial statements of the Group was made up; and (ii) was not beneficially interested in the share capital of any member of the Group and did not have any right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for securities in any member of the Group.

We hereby consent to this letter and the IFA Letter being made available for display as described in the Circular.

Yours faithfully,
For and on behalf of
Rainbow Capital (HK) Limited



Danny Leung
Managing Director