

CORPORATE GOVERNANCE DECLARATION OF CONFORMITY

We at VIA optronics AG believe that adhering to the highest Corporate Governance standards positively impacts our performance and we put great importance on building trust with investors, the public and other stakeholders. We are committed to transparency of corporate communication and cooperation between our Management and Supervisory Board aimed at increasing shareholder value over long term.

Declaration of the Management Board and the Supervisory Board of VIA optronics AG with the German Corporate Governance Code

The Management Board and the Supervisory Board of VIA optronics AG (the "**Company**") declare the following:

With the exception of the points listed below, since the issuance of its last Declaration of Conformity VIA optronics AG has complied with all recommendations of the German Corporate Governance Code ("**Code**") in the version of December 16, 2019, and since their validity in the version of April 28, 2022, and will continue to comply with them in the version of April 28, 2022 in the future:

- The Code's recommendation to systematically identify and evaluate social and environmental factors and to take sustainability-related objectives into account in internal control and risk management, which was added in 2022 (see sections A. 1 and A.3 of the Code), has not yet been fully complied with due to the short implementation period. The company endeavors to minimize any negative impact on its social and ecological environment. Systematic identification and assessment of risks will be intensified in the future.
- Since the revised Code came into force in parallel with the design of the corporate governance statement, the statement did not yet comply with the recommendation to present the qualifications of the Supervisory Board members in matrix form (see section C.1 of the Code) and to address in detail the expertise of the members of the Audit Committee (see section D.3). Corresponding information will be provided in the corporate governance statement in 2023.
- Our Supervisory Board Chairman (see Section C.10 of the Code), Dr. Heiko Frank, maintained a material business relationship with the Company in the course of his activities as Managing Director of Kloepfel Corporate Finance GmbH and did not meet the independence requirements set out in Section C.7 of the Code at the time of his appointment. The business relationship between the Company and Kloepfel Corporate Finance GmbH was terminated in fiscal year 2021 and did not affect Dr. Frank's activities as Chairman of the Supervisory Board.

- During the year under review, Mr. Arthur Tan, the Chairman of the Compensation and Nomination Committee, was the Vice Chairman and Chief Executive Officer (CEO) of Integrated Micro- Electronics, Inc. with which the Company's wholly owned subsidiary had a business relationship (see Section C.10 of the Code). This did not affect Mr. Tan's activities as Chairman of the Compensation and Nominating Committee.
- In deviation from Section F.2 of the Code, the consolidated financial statements and the Group management report were not made publicly available within 90 days of the end of the financial year. Furthermore, the mandatory interim financial statements were not made publicly available within 45 days of the end of the reporting period. In view of the fact that reporting must comply with both the requirements of the U.S. Securities and Exchange Commission and the requirements of German law, the preparation of the annual financial statements, the Group management report and the interim financial statements took longer than planned. The Company aims to publish the financial reports within the above-mentioned timeframe in the future.
- The previously existing compensation system for the Executive Board and the current Executive Board contracts did not comply with all recommendations in sections G.1 to G.16 of the Code. The compensation system was therefore revised and re-approved by the Supervisory Board on October 5, 2022, so that it has since complied with the recommendations. The revised system was approved by the Annual General Meeting 2022.

Nuremberg, December 2022

For the Supervisory Board

signed Dr. Heiko Frank

For the Executive Board

signed Jürgen Eichner