Resolution on the compensation of the members of the Supervisory Board

Pursuant to Section 113 (3) of the German Stock Corporation Act (AktG), as amended by the Act Implementing the Second Shareholders' Rights Directive (ARUG II) published in the Federal Law Gazette on December 22, 2019, resolutions on the renumeration of Supervisory Board members must be adopted at least every four years for listed companies. The Company applies these regulations applicable to listed companies notwithstanding the fact that only the American Depositary Shares issued by it and not the shares issued by it are listed on the stock exchange. Pursuant to Section 15 of the Articles of Association of VIA optronics AG, the compensation of the members of the Supervisory Board is determined by the General Shareholders' Meeting.

The current renumeration of the members of the Supervisory Board was determined as follows by resolution of the General Shareholders' Meeting on August 25, 2020:

> "(*a) The ordinary members of the Supervisory Board shall receive fixed compensation of €20,000 per year. The Chairman and Vice Chairman of the Supervisory Board receive fixed compensation of €40,000 per year and €30,000 per year respectively. The Chairman of the Audit Committee receives fixed compensation of €30,000 per year.*
>
> *b) If more than four Supervisory Board meetings are held in a calendar year, the members of the Supervisory Board shall receive €5,000 for each additional meeting attended. Beyond this, the Company will not in principle compensate Supervisory Board members for attending Supervisory Board meetings.*
>
> *c) Members of the Supervisory Board shall be entitled to reimbursement of their reasonable, documented expenses (including, but not limited to, travel, accommodation and telecommunications expenses).*
>
> *(d) Value added tax payable on their compensation and expenses shall be added, if applicable.* "

The renumeration of the Supervisory Board shall be adjusted taking into account the additional workload associated with the work on the Supervisory Board and its committees as well as the Supervisory Board renumeration granted by other, comparable companies.

The Management Board and the Supervisory Board propose that the following resolution be adopted:

The renumeration for the members of the Supervisory Board shall be newly determined on the basis of Section 15 of the Articles of Association, including the renumeration system for the members of the Supervisory Board described below, as follows:

> "(*a) The members of the Supervisory Board shall receive fixed compensation of EUR 40,000 per year. The Chairman of the Supervisory Board shall receive additional compensation of EUR 21,300 per year and the Deputy Chairman of the Supervisory Board shall receive additional compensation of EUR 5,000 per year. The Chairman of the Audit Committee shall receive additional compensation of EUR 14,500 per year. The Chairman of the Compensation and Nomination Committee shall receive additional compensation of EUR 12,000 per year. Ordinary members of the Audit Committee shall receive additional fixed compensation of EUR 9,000 per year, ordinary members of the Compensation and Nomination Committee shall receive additional fixed compensation of EUR 6,750 per year. Members of the Supervisory Board who are members of the Supervisory Board or a committee for only part of the financial year, or who chair or vice-chair the Supervisory Board or chair one of the committees, shall receive the respective compensation pro rata temporis.*

b) The members of the Supervisory Board shall be entitled to reimbursement of their reasonable, documented expenses (including, but not limited to, travel, accommodation and telecommunications expenses).

(c) Sales tax payable on their compensation and expenses, if any, shall be added. "

The above compensation regulation shall be applied for the first time for the current fiscal year 2022.

The compensation system for the members of the Supervisory Board is presented below and is available on the Company's website at

https://investors.via-optronics.com/investors/annual-general-meeting/

and will also be available during the Annual General Meeting.

Compensation system for members of the Supervisory Board of VIA optronics AG

a) Objective of Supervisory Board renumeration

The system for the compensation of Supervisory Board members is based on the statutory requirements and takes into account the recommendations of the German Corporate Governance Code. The compensation of the members of the Supervisory Board shall be balanced overall and shall be in an appropriate relationship to the responsibilities and tasks of the members of the Supervisory Board and to the situation of the company, also taking into account the compensation regulations of other comparable companies. At the same time, the compensation system aims to be attractive in order to attract and retain outstanding candidates for office on the Supervisory Board of VIA optronics AG. This is a prerequisite for the best possible supervision and advice of the Management Board, which in turn make a significant contribution to the long-term success of the company.

b) Structure of Supervisory Board renumeration

The members of the Supervisory Board receive purely fixed compensation in order to strengthen the independence of the Supervisory Board, enable it to perform its advisory and supervisory functions objectively and neutrally, and make independent personnel and renumeration decisions. This is also in line with the suggestion of the German Corporate Governance Code that Supervisory Board renumeration should consist of fixed compensation. In line with the recommendation of the German Corporate Governance Code, the higher time commitment of the Chairman and Deputy Chairman of the Supervisory Board and of the Chairmen and members of committees should be taken into account in an appropriate manner through corresponding additional compensation. Due to the special nature of Supervisory Board compensation, which is granted for Supervisory Board activities and differs fundamentally from the activities of employees of the Company and the Group, a so-called vertical comparison with employee renumeration is not considered.

c) Review of Supervisory Board renumeration

The compensation of the members of the Supervisory Board at VIA optronics AG is determined by the General Shareholders' Meeting. The compensation and the compensation system of the members of the Supervisory Board are regularly reviewed for appropriateness by the Supervisory Board and Management Board, whereby external renumeration experts may also be consulted. When mandating external renumeration consultants, attention is paid to their independence.

If the Management Board and Supervisory Board see a need to adjust the renumeration or the renumeration system, they will submit a corresponding resolution proposal to the General Shareholders' Meeting; in any case, a resolution proposal on the compensation, including the underlying renumeration system, will be submitted to the General Shareholders' Meeting no later than every four years. The General Shareholders' Meeting may confirm the respective existing system of Supervisory Board renumeration or adopt a resolution to amend it.

The above proposal for the renumeration of the members of the Supervisory Board was discussed in detail by the Management Board and the Supervisory Board. An independent external renumeration experts were consulted in advance for an appropriate analysis and concept development.

The regulations applicable to dealing with conflicts of interest are also observed in the procedure for establishing and implementing the renumeration system.