CORPORATE GOVERNANCE CODE
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 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 exception of the points listed below, VIA optronics AG has complied with all recommendations of the German Corporate Governance Code ("**Code**") in the version from December 16, 2019 and will continue to comply with them in the future:

- Our Chairman of the Supervisory Board (see section C.10 of the Code), Mr. Dr. Frank, has maintained a material business relationship with the Company within the scope of his activities as managing director of Kloepfel Corporate Finance GmbH and does not fulfill the independence requirements set forth in section C.7 of the Code. The business relationship between the Company and Kloepfel Corporate Finance GmbH was terminated in September 2021 and did not affect Dr. Frank's activities as Chairman of the Supervisory Board.

- During the year under review, Mr. Jerome S. Tan, the Chairman of the Compensation and Nominating Committee, was the Chief Financial Officer of Integrated Micro-Electronics, Inc. with which the Company's wholly-owned subsidiary had a business relationship (see Item C.10 of the Code). Mr. Tan's activities as Chairman of the Compensation and Nominating Committee were not affected by this.

- Contrary to item F.2 of the Code, the consolidated financial statements and the group management report were not made publicly accessible within 90 days of the end of the financial year. Further, the mandatory interim financial information were not made publicly accessible within 45 days of the end of the reporting period. In light of the IPO in September 2020, the preparation of the annual financial statements, the group management report and the interim financial statements took longer than expected. For the future, the Company intends to publish these financial reports within the above-mentioned period.

- The existing remuneration system for the Management Board and the current Management Board contracts do not currently comply with all recommendations in sections G.1 to G.16 of the Code. The Supervisory Board intends to revise the remuneration system for the Management Board and submit it for approval at the 2022 Annual General Meeting. The Supervisory Board will only decide in the course of the approval of the remuneration system to what extent the recommendations in sections G.1 to G.16 of the Code relating to the remuneration of the Management Board will be complied with in the future.

Nuremberg, December 2021

For the Supervisory Board	For the Management Board
signed Dr. Heiko Frank	signed Jürgen Eichner