

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 12b-25

SEC FILE NUMBER

001-39543

CUSIP NUMBER

91823Y109

NOTIFICATION OF LATE FILING

(Check One): ☐ Form 10-K ☒ Form 20-F ☐ Form 11-K ☐ Form 10-Q ☐ Form 10-D ☐ Form N-CEN
☐ Form N-CSR

For Period

Ended: December 31, 2022

☐ Transition Report on Form 10-K

☐ Transition Report on Form 20-F

☐ Transition Report on Form 11-K

☐ Transition Report on Form 10-Q

For the transition period ended:

Read Instruction (on back page) Before Preparing Form. Please Print or Type.

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:

PART I -- REGISTRANT INFORMATION

VIA optronics AG

Full Name of Registrant

N/A

Former Name if Applicable

Jürgen Eichner

Address of Principal Executive Office (*Street and Number*)

90411 Nuremberg, Germany

City, State and Zip Code

PART II - RULES 12b-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- ☒ (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
- (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-CEN or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III - NARRATIVE

State below in reasonable detail the reasons why Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-CEN, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

VIA optronics AG (the "Company" or "VIA") is filing this Notification of Late Filing on Form 12b-25 with respect to its Annual Report on Form 20-F for its fiscal year ended December 31, 2022 (the "2022 Form 20-F") with the Securities and Exchange Commission ("SEC"). Due to the lack of resources identified in the material weakness previously identified and despite working diligently in an effort to timely file its 2022 Form 20-F, the Company has been unable to complete all work necessary to timely file its 2022 Form 20-F with financial statement disclosures outstanding. The completion of the 2022 Form 20-F is not expected to materially impact the preliminary, unaudited financial information previously reported on the Form 6-K furnished on March 28, 2023.

In connection with the preparation and audit of the Company's consolidated financial statements for the 2022 Form 20-F, the Company has identified four material weaknesses in the Company's internal controls over financial reporting, which have been previously identified and disclosed in its Annual Reports on Form 20-F for the fiscal years ended December 31, 2021 and 2020. The Company has continued to focus considerable energy and resources to address these material weaknesses, but they have not been fully remediated. The Company cannot eliminate the reasons causing the inability to file timely without unreasonable effort or expense. Accordingly, the Company expects to file its 2022 Form 20-F with the SEC as soon as practicable, and no later than the fifteenth calendar day following the prescribed due date, in accordance with Rule 12b-25.

Forward-Looking Statements

This notification includes forward-looking statements within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. The word "expects," "anticipates" and similar terms and phrases are used in this notification to identify forward-looking statements. These forward-looking statements involve risks and uncertainties, and actual results could vary materially from these forward-looking statements. Factors that may cause future results to differ materially from management's current expectations include, among other things, the discovery of additional information relevant to the internal review; the conclusions of management (and the timing of the conclusions) concerning matters relating to the internal review; the possibility that errors may be identified; and the risk that the completion and filing of the Form 20-F will take longer than expected. The Company disclaims any obligation to update information contained in these forward-looking statements whether as a result of new information, future events, or otherwise.

PART IV - OTHER INFORMATION

- (1) Name and telephone number of person to contact in regard to this notification.

Jürgen Eichner

(Name)

+49

(Area Code)

(911) 597 575-120

(Telephone Number)

- (2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If answer is no, identify report(s).

☒ Yes ☐ No

- (3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof? ☐ Yes ☒ No

If so: attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

VIA optronics AG
(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date: May 2, 2023

By: /s/ **Jürgen Eichner**
Name: Jürgen Eichner
Title: Chief Executive Officer

ATTENTION

Intentional misstatements or omissions of fact constitute Federal Criminal Violations (See 18 U.S.C. 1001).
