

## Statement of compliance with the German Corporate Governance Code pursuant to Section 161 of German Stock Corporation Act (AktG) as of 29 March 2019

The last statement of compliance was issued on 28 March 2018.

The Management and Supervisory Boards of Wirecard AG declare that the company has complied and is complying with the recommendations of the Government Commission German Corporate Governance Code (“Code”) in the version from 7 February 2017 with the following exceptions:

### 1) **Committees of the Supervisory Board** (Sections 5.3.1 – 5.3.3 of the Code)

Sections 5.3.1 - 5.3.3 of the Code contain recommendations on committees of the Supervisory Board. The Supervisory Board consisted of five members until the end of June 2018; due to its relatively small size, the Supervisory Board did not find it appropriate to form any committees. According to a resolution at the Annual General Meeting 2018, the Supervisory Board was enlarged to include six members. After an induction phase, the Supervisory Board formed the following three committees in the 1st quarter of 2019: the Audit Committee, the Remuneration, Personnel and Nomination Committee and the Risk and Compliance Committee. This will allow the Supervisory Board to take account of the increasing demands placed on it due to the growth and internationalisation of the company. The deviation from the recommendation to form Supervisory Board committees (especially an audit committee and a nomination committee) that was declared in the statement of compliance last year thus no longer applies.

Alongside the forming of committees, Section 5.3.2 (3) Clause 3 of the Code recommends that the Chairman of the Supervisory Board should not also be the Chairman of the Audit Committee. Due to the special expertise and experience possessed by the Chairman of the Supervisory Board, however, he will also hold the position of Chairman of the Audit Committee. Therefore, a divergence from Section 5.3.2 (3) Clause 3 of the Code is declared.

### 2) **Publication deadlines for consolidated financial statements and interim financial information** (Section 7.1.2 Clause 3 of the Code)

Section 7.1.2 Clause 3 of the Code recommends that the consolidated financial statements and Group management report be made accessible to the public within 90 days and interim financial information within 45 days of the end of the respective reporting periods. In contrast, the legal regulations currently stipulate that the consolidated financial statements and group management report be published within a period of four months after the end of a fiscal year and the six-monthly reports be published within a period of three months after the end of the period under review. According to the regulations of the Frankfurt Stock Exchange applicable to the Prime Standard, quarterly reports should be provided to the management of the stock exchange within a period of two months after the end of the period under review. The company has to date adhered to these legal periods since the Management Board considers this time regime appropriate. The company may publish the reports at an earlier date if internal procedures allow this to be done.

Aschheim, 29 March 2019

On behalf of the Management Board:

Dr. Markus Braun / Alexander von Knoop

On behalf of the Supervisory Board:

Wulf Matthias