

Statement of compliance with the German Corporate Governance Code by Wirecard AG pursuant to Section 161 of the German Stock Corporation Act (AktG)

The Management and Supervisory Boards of Wirecard AG submitted their last statement of compliance on 30 March 2017. For the period since the submission of last year's statement of compliance up to 23 April 2017, the following statement of compliance refers to the German Corporate Governance Code ("**Code**") in the version from 5 May 2015. For the period from 24 April 2017, the following statement of compliance refers to the version of the Code from 7 February 2017 that was published in the German Federal Gazette (Bundesanzeiger) on 24 April 2017.

The Management and Supervisory Boards of Wirecard AG declare that the company has complied and is complying with the recommendations of the Government Commission on the German Corporate Governance Code 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. According to the Articles of Incorporation, the Supervisory Board of the company consists of five members. Due to its relatively small size, the Supervisory Board does not find it appropriate to form any committees. All tasks performed by the Supervisory Board are handled by the plenary Supervisory Board.

2) **Targets for the composition of the Supervisory Board and the competency profile for the whole Supervisory Board** (Section 5.4.1 (2) and (3) of the Code in the version from 5 May 2015 and Section 5.4.1 (2) and (4) of the Code in the version from 7 February 2017)

Section 5.4.1 (2) of the Code recommends that the Supervisory Board should specify targets regarding its composition which take appropriate account of the company's international activities, potential conflicts of interest, the number of independent Supervisory Board members within the meaning of Section 5.4.2 of the Code, an age limit to be specified for the members of the Supervisory Board, a maximum time limit to be specified for the period of service on the Supervisory Board and diversity. In accordance with Section 5.4.1 (3) of the Code in the version from 5 May 2015, these targets should be taken into account by the Supervisory Board in election proposals, while the targets and the progress made towards their implementation should be published in the Corporate Governance Report. The recommendations for specifying targets regarding the composition of the Supervisory Board were supplemented by the Code in the version from 7 February 2017 so that the Supervisory Board should also develop a competency profile for the whole Supervisory Board and election proposals made to the Annual General Meeting should also seek the fulfilment of the competency profile for the whole Supervisory Board. According to Section 5.4.1 (4) Clauses 2 and 3 of the Code in the version from 7 February 2017, the progress made towards the implementation of these recommendations should be published in the Corporate Governance Report, which should now also provide information on what the Supervisory Board considers to be an appropriate number of independent members by specifically naming the independent members.

Except for defining targets for the proportion of women on the Supervisory Board, the Supervisory Board originally did not intend to define any further specific targets for its composition because it considered these inappropriate due to its relatively small size. Accordingly, a divergence from the recommendations in Section 5.4.1 (2) and (3) of the Code in the version from 5 May 2015 was declared in the last statement of compliance. After the Supervisory Board was enlarged to include five members, the Supervisory Board issued specific targets for its composition and – in accordance with the new recommendations in the Code – agreed a competency profile for the whole Supervisory Board in December 2017 and has since then

complied with the recommendations in Section 5.4.1 (2). The targets for the composition and the competency profile will be taken into account for future election proposals and the progress made towards their implementation will also be published in the Corporate Governance Report (for the first time for the 2017 fiscal year). The Corporate Governance Report now also includes information on what the Supervisory Board considers to be an appropriate number of independent members and specifically names these independent members so that it now fully complies with the recommendations.

3. Publication deadlines for consolidated financial statements and interim financial information
(Section 7.1.2 Clause 4 of the Code in the version from 5 May 2015 and Clause 3 of the Code in the version from 7 February 2017)

Section 7.1.2 Clause 4 (Code in the version from 5 May 2015) and Clause 3 (Code in the version from 7 February 2017) recommend 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. 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 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.

The company now complies with the new recommendation included in the Code from 7 February 2017 in Section 4.1.3 Clause 2 that the fundamental features of the Compliance Management System of the company be made public; the fundamental features of the Compliance Management System are published on the website of Wirecard AG. Since the publication of the Code in the version from 7 February 2017, a whistleblowing contingency has also been added to the Compliance Management System in accordance with the new recommendation in Section 4.1.3 Clause 3.

Aschheim, 28 March 2018

On behalf of the Management Board:

On behalf of the Supervisory Board

Dr. Markus Braun/ Alexander von Knoop

Wulf Matthias