



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

The Management Board and the Supervisory Board declare that since the submission of the last statement of compliance dated 28 March 2014, the Company has complied and will comply with the recommendations of the Government Commission on the German Corporate Governance Code. This statement refers to the recommendations of the code in its version dated 24 June 2014.

The following exceptions apply to the statement of compliance referred to above:

1. Section 3.8 (3) of the code recommends that the Company takes out D&O insurance for its Management Board and Supervisory Board with an excess (deductible) in the amount required by Section 93 (2) Clause 3 of the AktG. Wirecard AG has taken out a D&O insurance policy for its Management Board and Supervisory Board. This policy provides for excess (deductible) provisions for members of both the Management and Supervisory Boards. The excess (deductible) for members of the Supervisory Board does not correspond to the amount required for members of the Management Board by Section 93 (2) Clause 3 of the AktG. The statutory provision in Section 93 (2) Clause 3 of the AktG does not apply to members of the Supervisory Board according to Section 116 (1) Clause 1 of the AktG. Accordingly, the Company does not plan to raise the excess (deductible) payments for members of the Supervisory Board at this time. The Management Board and the Supervisory Board consider it important to ensure that suitable persons are not deterred from taking on a Supervisory Board mandate with Wirecard AG due to an increased risk of personal liability resulting from an excess (deductible).

2. Section 5.2 (2) and Sections 5.3.1 – 5.3.3 of the code contain individual recommendations on committees of the Supervisory Board. Since the present Supervisory Board of Wirecard AG consists of only three members, it has dispensed with setting up committees. All transactions subject to approval have always been dealt with by the plenary Supervisory Board. The Supervisory Board also plans to proceed in this manner in future.

3. Sections 5.4.1 (2) and (3) of the code contain recommendations on the composition of the Supervisory Board. Section 5.4.1 (2) of the code recommends that the Supervisory Board should specify objectives regarding its composition which, whilst having regard for the Company's situation, take into account 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 and diversity. In particular, these specific objectives should stipulate an appropriate degree of representation by women. Section 5.4.1 (3) of the code recommends that the proposals that the Supervisory Board makes to the relevant election bodies should take these specific objectives into account.

The Supervisory Board of Wirecard AG welcomes the intention of the Code to counteract any form of discrimination and to promote diversity to an appropriate degree. These recommendations in the code will be taken further in the future in the "Law for the equal participation of women and men in leadership positions in the private and public sectors" ("Law for the equal participation of women and men"), which was approved by the German Bundestag on 6 March 2015. The Wirecard Group is a modern, globally active company with a diverse personnel structure. It is an absolutely fundamental principle of corporate governance at Wirecard, both at the level of the top corporate bodies and below this first management level, to select candidates for vacant positions in accordance with their specialist and personal qualifications, irrespective of their gender,

irrespective of their religion, irrespective of their nationality, their beliefs, their skin colour, etc. and, in the case of candidates for the Supervisory Board, to propose their selection to the Annual General Meeting. In doing so, the Company's international activities are taken into account as a matter of course, as well as potential conflicts of interest. The Supervisory Board will ensure that it has the number of independent members it considers appropriate. Wirecard AG is of the view that it was previously unnecessary to stipulate specific objectives to this end. As soon as the Law for the equal participation of women and men comes into force, the Supervisory Board will consult on its impact and formulate targets for the future in accordance with the regulations contained within the new law. Therefore, a divergence from Section 5.4.1 (2) of the code is currently declared. The Company has consequently diverged, and will diverge from, Section 5.4.1 (3) of the code. Nevertheless, the Supervisory Board has based its election proposals to the competent election bodies on the recommendations of the code and will also continue to do so in future.

4. Section 5.4.6 (2) Clause 2 of the code recommends that any performance-based remuneration of Supervisory Board members should be commensurate with the Company's sustainable development and growth, to the extent any commitment to any such remuneration is made.

The currently applicable Articles of Incorporation of Wirecard AG provide for performance-based remuneration of the members of the Supervisory Board. This remuneration depends on the results of the ordinary course of business before interest and taxes on earnings of the concluded fiscal year and does not provide for any calculation based on the comparison of the results of several fiscal years. Consequently, Wirecard AG currently diverges from the recommendation that any performance-based remuneration should be commensurate with the Company's sustainable development and growth.

The Management and Supervisory Boards of Wirecard AG intend to adhere to the existing compensation scheme for the Supervisory Board. They are of the opinion that the performance-based remuneration component regulated in Section 14 (1) of the Articles of Incorporation of Wirecard AG has proved to be appropriate consideration for the execution of the supervisory obligations incumbent upon the Supervisory Board and that the past remuneration scheme is also appropriate for the future.

5. Section 7.1.2 of the code recommends that the consolidated annual financial statements be made accessible to the public within 90 days of the end of a fiscal year and the interim reports within 45 days of the end of the reporting period.

The regulations of the Frankfurt Stock Exchange applicable to the Prime Standard have, up to now, required that consolidated financial statements be published within a period of four months after the end of a fiscal year. According to these regulations, interim reports are to be published within two months. The Company has to date adhered to the periods laid down by the Frankfurt Stock Exchange, 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, 30 March 2015
Wirecard AG

For and on behalf of the Management Board:

Dr. Markus Braun/Burkhard Ley

For and on behalf of the Supervisory Board:

Wulf Matthias