

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 declare that the company has complied and is complying with the recommendations of the Government Commission on the German Corporate Governance Code in the version from 7 February 2017 (“Code”) since the issuance of the last Statement of Compliance as of 29 March 2019 (pertaining Section 5.3.2 (3) Clause 3 of the Code) respectively its update as of 9 July 2019 with the following exceptions:

1) Temporary personal identity of Supervisory Board and Audit Committee Chairmen (Section 5.3.2 (3) Clause 3 of the Code)

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.

Within the Statement of Compliance as of 29 March 2019, Management and Supervisory Boards had declared a divergence from this recommendation. Background of this declaration was that the (former) Chairman of the Supervisory Board Wulf Matthias was chairing the Audit Committee after its foundation for a limited time period of a few months on an interim basis at the beginning of the fiscal year 2019. After his election within the Annual General Meeting 2019, Thomas Eichelmann was elected as chairman of the Audit Committee whereby the divergence ceased. The Statement of Compliance was therefore updated accordingly in July 2019.

Within the Supervisory Board meeting on 10 January 2020, the hitherto Chairman of the Supervisory Board, Wulf Matthias, resigned from office due to personal reasons und the Supervisory Board elected Thomas Eichelmann, chairman of the Audit Committee, as new Chairman of the Supervisory Board. Considering the current audit of the financial statement and the investigation by KPMG AG instructed by Wirecard, which is conducted through Mr. Eichelmann, Mr. Eichelmann shall remain in his position as chairman of the Audit Committee for the time being. Accordingly, Management and Supervisory Boards declare a divergence from section 5.3.2 (3) Clause 3 of the Code in this respect.

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.

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.

Aschheim, 22 January 2020

On behalf of the Management Board:

On behalf of the Supervisory Board

Dr. Markus Braun / Alexander von Knoop

Thomas Eichelmann