

Joint report of the Management Board of BioNTech SE, Mainz, and the management of reSano GmbH, Mainz, on the conclusion of a domination and profit and loss transfer agreement between BioNTech SE and reSano GmbH, Mainz pursuant to Sec. 293a of the German Stock Corporation Act (*Aktiengesetz – AktG*)

The Management Board of BioNTech SE (*BioNTech*) and the management of reSano GmbH (*reSano*) submit the following joint report on the intended conclusion of a domination and profit and loss transfer agreement between BioNTech and reSano pursuant to Sec. 293a para. 1 AktG.

1. Abschluss und Wirksamkeit des Beherrschungs- und Gewinnabführungsvertrags

The Management Board of BioNTech and the management of reSano intend to conclude a domination and profit and loss transfer agreement between the two companies. Under this domination and profit and loss transfer agreement, BioNTech would be the controlling company and reSano would be the controlled company.

The domination and profit and loss transfer agreement must first be in writing. Furthermore, the Annual General Meeting of BioNTech must approve the agreement with a majority of three-quarters of the share capital represented at the time the resolution is adopted. The shareholders' meeting of reSano must also approve the conclusion by notarized shareholders' resolution with a majority of three-quarters of the share capital represented when the resolution is adopted. Upon entry in the commercial register of reSano, the domination and profit and loss transfer agreement will then become effective under civil law.

The next Annual General Meeting of BioNTech will be held on June 22, 2021 and will vote on the conclusion of the domination and profit and loss transfer agreement. After the Annual General Meeting of BioNTech, the shareholders' meeting of reSano will approve the conclusion of the domination and profit and loss transfer agreement in the short term.

At the time of reporting, reSano is a sole subsidiary of BioNTech. There are no outside shareholders of reSano. Consequently, payments to outside shareholders are not required.

The Management Board of BioNTech and the management of reSano intend to conclude the draft domination and profit and loss transfer agreement only after the Annual General Meeting of BioNTech and the shareholders' meeting of reSano have given their respective approvals.

2. Contracting parties

2.1 BioNTech

BioNTech was established as a stock corporation by Articles of Association dated June 2, 2008 and entered in the Commercial Register (formerly Bonn Local Court, HRB 16295) on June 9, 2008. On January 16, 2009, it was resolved to transfer the Company's registered office from Bonn to Mainz. As of February 16, 2009, the Company was registered under HRB 41865 in the

Commercial Register of the Local Court of Mainz. After the change of legal form into an SE, BioNTech is registered in the Commercial Register of the Local Court of Mainz under HRB 48720. The share capital of BioNTech currently amounts to EUR 246,310,081.00 and is divided into 246,310,081 no-par value shares. The shares are registered. The fiscal year is the calendar year.

According to the Articles of Association of BioNTech, the object of the company is the research and development, production and marketing of immunological and RNA-based drugs and test methods for the diagnosis, prevention and therapy of cancer, infectious diseases and other serious illnesses. BioNTech is authorized to engage in all transactions and take all measures that serve the purpose of the company. BioNTech is also entitled to establish other companies, to acquire them, to participate in other companies and to manage such companies or to limit itself to the management of the participation.

Members of the Management Board of BioNTech are

- Prof. Dr. Uğur Şahin (Chief Executive Officer),
- Dr. Sierk Poetting (Chief Financial Officer and Chief Operating Officer),
- Mr. Sean Marett (Chief Business and Chief Commercial Officer),
- Dr. Özlem Türeci (Chief Medical Officer), and
- Mr. Ryan Richardson (Chief Strategy Officer).

In accordance with the Articles of Association, the Supervisory Board of BioNTech consists of four members, all of whom were elected by the shareholders. The Chairman of the Supervisory Board is Mr. Helmut Jeggler.

On average, BioNTech had 537 employees in 2020.

BioNTech's annual financial statements under commercial law for the 2020 fiscal year show a net profit of EUR 128,895,577.82 on total assets of EUR 1,956,330,001.54. For further information on the business development and the earnings situation of BioNTech, please refer to the annual financial statements and the management report of BioNTech for the 2020 fiscal year.

2.2 reSano

According to the entry in the Commercial Register of the Local Court of Mainz on October 23, 2018, reSano, with its registered office in Mainz (Local Court of Mainz, HRB 48435), was founded with a share capital of EUR 25,000 under the name reBOOST Management GmbH. With the entry in the Commercial Register on December 15, 2020, reBOOST Management GmbH changed its name to the current reSano GmbH.

The object of reSano is the development of drugs for regenerative medicine, including for the prevention and treatment of autoimmune, cardiovascular, pulmonary and CNS diseases. reSano

is authorized to acquire companies of the same or similar type in Germany and abroad, to participate in such companies, to take over their representation and to establish branches in Germany or abroad.

The annual financial statements of reSano for the 2020 fiscal year, prepared in accordance with commercial law, show a net loss for the year of EUR 1,387,458.81 on total assets of EUR 537,037.70.

For more information on the business development and earnings situation of reSano, please refer to the annual financial statements of reSano and the group management report of BioN-Tech for the 2020 financial year.

The financial year of reSano corresponds to the calendar year. The first financial year ended on December 31, 2018.

The managing directors of reSano are Dr. Sierk Poetting and Prof. Dr. Uğur Şahin.

The reSano employed 6 employees on average in 2020.

3. Reasons for the conclusion of a domination and profit and loss transfer agreement

The conclusion of the control and profit and loss transfer agreement between BioNTech and reSano serves to establish a consolidated tax group for corporate income tax and trade tax purposes between BioNTech and reSano, which enables profits arising at the level of reSano to be offset against existing losses at the level of BioNTech.

The agreement of the domination and profit and loss transfer agreement is a prerequisite for the establishment of the consolidated tax group for corporate income tax and trade tax purposes between BioNTech and reSano pursuant to Sec. 14 para. 1 Sentence 1 No. 3, Sec. 17 para. 1 of the German Corporate Income Tax Act (*Körperschaftsteuergesetz - KStG*), Sec. 2 para. 2 Sentence 2 of the German Trade Tax Act (*Gewerbesteuergesetz – GewStG*). The consolidated tax group for corporate income tax and trade tax purposes results in a combined taxation of reSano as the controlled company (“**Controlled Company**”) and BioNTech as the controlling company (“**Controlling Company**”). This has the advantage that positive and negative results of the Controlled Company can be offset against negative or positive results of the Controlling Company.

In addition, it is avoided that profit distributions of reSano to BioNTech are to a certain extent subject to taxation as non-deductible operating expenses.

By establishing a consolidated tax group for corporate income tax and trade tax purposes between BioNTech and reSano, an optimal structure is thus achieved for corporate income tax and trade tax purposes.

The conclusion of a domination agreement pursuant to Sec.291 AktG may serve to maintain the organizational integration as a prerequisite for the consolidated tax group for VAT purposes. The prerequisite for such a fiscal unity for VAT purposes is the so-called organizational integration of the Controlled Company into the Controlling Company. This can be achieved, among other things, through personal identity in the management bodies of the companies. However, organizational integration can also be achieved by concluding and implementing a domination and profit and loss transfer agreement. The domination and profit and loss transfer agreement to be concluded is therefore an additional means of ensuring fiscal unity for VAT purposes. The agreement ensures that the consolidated tax group for sales tax purposes will continue to exist even in the event of personnel changes in the management bodies of BioNTech and reSano.

Fiscal unity does not result in the general tax obligations of reSano ceasing to apply. As before, reSano must determine its income in accordance with general provisions, separately from the Controlling Company. Under commercial law, the annual net profit generated by the Controlled Company must be transferred to the Controlling Company. This transfer obligation is shown in the annual financial statements of reSano as a liability to affiliated companies. Any net loss incurred is to be offset by the parent company.

The allocation of income for tax purposes must be distinguished from the allocation under commercial law. It is not the net profit or loss for the year that is allocated to the Controlling Company, but the income of the Controlled Company determined in accordance with tax regulations. For example, non-deductible expenses, tax-exempt income and permissible allocations to reserves therefore lead to differences between the income to be allocated and the commercial balance sheet result to be transferred.

4. Explanation of the domination and profit and loss transfer agreement

The following should be noted with regard to the individual provisions of the domination and profit and loss transfer agreement between BioNTech and reSano:

4.1 Control (clause 1 of the agreement)

By virtue of the provision in clause 1 of the agreement, the Controlled Company places its management under the control of the Controlling Company. Accordingly, the Controlling Company is entitled to issue instructions to the management of the Controlled Company with regard to the management of the Controlled Company. The agreement clarifies under clause 1.3 of the Agreement that, notwithstanding the fundamental right of the Controlling Company to issue instructions, the management and representation of the Controlled Company shall continue to be the responsibility of the management of the Controlled Company.

4.2 Transfer of Profits (clause 2 of the agreement)

By virtue of the provision in clause 2.1 of the agreement, the Controlled Company undertakes, subject to the formation and release of reserves pursuant to Clause 2.2 of the Agreement, to transfer to the Controlling Company its entire profit arising during the term of the agreement without the transfer of profit. For the extent of the profit to be transferred, reference is made to the statutory provision of Sec. 301 AktG as amended from time to time. This means that, in accordance with the currently valid version of Sec. 301 Sentence 1 AktG, the maximum profit to be transferred to BioNTech is the net income for the year arising without the profit transfer, less any loss carried forward from the previous year and the amount blocked from distribution pursuant to Sec. 268 para. 8 of the German Commercial Code (*Handelsgesetzbuch – HGB*).

Clause 2.2 of the agreement stipulates that the Controlled Company may, with the consent of the Controlling Company, transfer amounts from the net income to other revenue reserves (Sec. 272 para. 3 HGB) (only) to the extent that this is economically justified on the basis of a reasonable commercial assessment and permissible under commercial law. In this case, the profit to be transferred is reduced accordingly. Pursuant to clause 2.2 of the agreement, the Controlling Company may demand that other revenue reserves formed at the Controlled Company during the term of the agreement be dissolved and used to offset a net loss for the year or transferred as profit, unless Sec. 301 AktG, as amended, precludes this.

Clause 2.3 of the agreement clarifies that the transfer of amounts from the reversal of capital reserves (Sec. 272 para. 2 No. 4 HGB) and of revenue reserves formed prior to the commencement of this agreement is excluded. The same applies to any pre-contractual profit carried forward.

Pursuant to clause 2.4 of the agreement, the claim to profit transfer shall arise at the end of the fiscal year of the Controlled Company and shall become due at that time.

4.3 Transfer of Losses (clause 3 of the agreement)

Pursuant to clause 3.1 of the domination and profit and loss transfer agreement, BioNTech is obliged to assume the losses of reSano in accordance with the provisions of Sec. 302 AktG as amended. According to the currently valid version of Sec. 302 para. 1 AktG, BioNTech must offset any annual loss of the Controlled Company that would otherwise arise during the term of the agreement - i.e. without taking into account the loss compensation obligation. To the extent permissible under commercial law, the loss to be offset may also be offset by withdrawing amounts from the other revenue reserves which are transferred to them during the term of the agreement.

Insofar as the domination and profit and loss transfer agreement does not end before the end of the fiscal year of the Controlled Company, the claim to the transfer of losses pursuant to clause 3.2 of the agreement shall arise at the end of its fiscal year and shall become due at that time.

4.4 Effective date, duration and termination (clause 4 of the agreement)

Clause 4 of the agreement regulates the effective date, the duration and the termination options of the domination and profit and loss transfer agreement.

Clauses 4.1 and 4.2 of the agreement describe that, at the time of the conclusion of the agreement the approvals of the General Meeting of BioNTech and the Shareholders' Meeting of reSano have already been granted. Furthermore, in accordance with the legal situation (cf. Sec. 294 para. 2 AktG), the agreement stipulates that the agreement shall become effective upon entry in the Commercial Register of the Controlled Company. The agreement shall apply from the beginning of the fiscal year of the Controlled Company in which the entry is made in the Commercial Register of the Controlled Company, i.e. if this entry is made by October 31, 2021, retroactively from November 1, 2020 and, if this entry is made after October 31, 2021, from November 1, 2021. Something different applies with regard to clause 1 of the agreement (i.e. with regard to the right of the Controlling Company to issue instructions), which shall only apply from the entry of the agreement in the Commercial Register of the Controlled Company. Pursuant to Sec. 14 para. 1 Sentence 2 KStG, the income of the Controlled Company is attributable to the Controlling Company for the first time for the calendar year in which the fiscal year of the Controlled Company ends in which the domination and profit and loss transfer agreement becomes effective.

Clause 4.3 of the agreement provides that the agreement is concluded for a fixed term of five years from the beginning of the fiscal year of the Controlled Company in which the agreement is entered in the Commercial Register of the Controlled Company. The agreement shall be extended unchanged and with the same right of termination by one year in each case if it is not terminated by the Controlled Company or the Controlling Company at least six months prior to its expiry. If the end of the term or an extension does not fall at the end of a fiscal year of the Controlled Company, the term shall be extended until the end of the then current fiscal year. The provisions on the minimum term of five years have been included with a view to the intended fiscal unity (cf. Sec. 14 (1) Sentence 1 No. 3 Sentence 1 KStG). They also show that a long-term concept is being pursued with the conclusion of the domination and profit and loss transfer agreement.

Clause 4.4 of the agreement clarifies that termination without notice for good cause remains unaffected. Good cause shall be deemed to be, in particular, those reasons which are recognized as important reasons which are harmless for tax purposes. Good cause, which entitles both the Controlling Company and the Controlled Company to terminate the agreement, is in particular - but not conclusively - the sale of the shares in the Controlled Company or the contribution of the shareholding by the Controlling Company, the merger, demerger or liquidation of the Controlling Company or the Controlled Company or if the Controlling Company is no longer entitled to the majority of the voting rights from the shares in the Controlled Company (cf. R 14.5 para. 6 sentence 2 KStR).

The written form requirement for termination provided for in clause 4.5 of the agreement corresponds to the statutory provision in Sec. 297 para. 3 AktG.

Pursuant to clause 4.6 of the agreement, the option to terminate the agreement by mutual consent instead of giving notice of termination remains unaffected (cf. Sec. 296 AktG).

If the effectiveness of the agreement or its proper execution is not or not fully recognized for tax purposes during the five-year period, the five-year period pursuant to clause 4.7 of the agreement shall not commence until the first day of the fiscal year of the Controlled Company following the year in which the requirements for the recognition for tax purposes of the effectiveness of the agreement or its proper execution have not yet been met.

4.5 General (clause 5 of the agreement)

Pursuant to clause 5.1 of the agreement, the domination and profit and loss transfer agreement contains all agreements made between BioNTech and reSano relating to the control and transfer of profits. There are no ancillary agreements in this respect.

Pursuant to clause 5.2 of the agreement, the respective tax provisions of the tax group are to be taken into account in the interpretation of the agreement in the sense that an effective (corporate) tax group is desired. This provision is intended in particular to take account of possible future changes in the legal framework governing the fiscal unity.

Clause 5.3 of the agreement provides that amendments and supplements to this agreement must be in writing in order to be effective. This also applies to any amendment to the written form requirement.

Clause 5.4 of the agreement also contains a severability clause. Accordingly, any invalidity of one or more provisions of the contract shall not affect the validity of the remaining provisions of the agreement. This provision corresponds to the usual provisions in contractual practice and has been included for reasons of legal precaution. There are no indications that any of the contractual provisions could be invalid.

4.6 Compensation and settlement

BioNTech holds all shares in reSano. Thus, all shares in reSano are held by BioNTech within the meaning of Sec. 293b para. 1 AktG, so that the exception applies. Therefore, pursuant to Sec. 293b para. 1 AktG, no audit of the domination and profit and loss transfer agreement to be concluded by an expert auditor is required.

At the same time, BioNTech will be the sole shareholder of reSano at the time the agreement is concluded. There are no outside shareholders, and consequently no compensation payments are to be made. Therefore, the domination and profit and loss transfer agreement does not have to provide for compensation payments and severance payments for outside shareholders of reSano.

5. Alternatives

There is no economically reasonable alternative to the conclusion of the domination and profit and loss transfer agreement between BioNTech and reSano with which the objectives described above could be realized equally or better. The objectives pursued with the conclusion of the domination and profit and loss transfer agreement could not be realized to the same extent by means of other tax or legal arrangements. For example, in the event of a merger of reSano into BioNTech, the legal identity of reSano would be relinquished. However, this is not desired.

[Signature page follows]

Mainz, May____ 2021

BioNTech SE

The Management Board

reSano GmbH

The Management

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