

**BioNTech SE**  
**German Patient Organizations Methodological Note for the**  
**Reporting Year 2025**  
**Publication on 30 June 2026**

*This document will detail the methodology for BioNTech SE's disclosure of donations to Patient Organizations (POs) in accordance with the Germany "Freiwillige Selbstkontrolle für die Arzneimittelindustrie e.V." (FSA) Patient Organization code and Transparency Code*

**Version: 1**

**Last updated on: 11/06/2026**

## Introduction

BioNTech SE [“**BioNTech**”] is a member of FSA and is committed to meeting the obligations of the FSA codex in its interactions with the healthcare community (i.e., healthcare professionals (HCPs), healthcare organizations (HCOs) and patient organizations (POs)). In line with these obligations, BioNTech has published transfers of value (ToV) made to German POs for the reporting cycle. *Note: HCPs and HCOs will be disclosed in a separate report.*

The methodological note documents the details on how BioNTech has recorded the ToV and published them as required by the FSA codex.

## 1 Definitions

### 1.1 Recipients

Included in the disclosure report are the following recipients:

**"Patient self-help organizations"** or **"patient organizations"** are voluntary, non-profit associations of patients and/or their relatives/caregivers whose activities include the joint management of diseases, the provision of information about diseases and their treatment options, the representation of interests in the health and socio-political field, the publication of media for the information and support of patients and/or the provision of advisory services.

In addition, BioNTech SE discloses donations made to charitable foundations that aim to benefit patients and includes such organizations in its definition of POs.

### 1.2 Kind of ToV

#### PO ToV Categories:

- i) Fee for Service and Consultancy
  - Advisory Board participation
  - Speaker Fees for Service at a congress, educational or scientific event
  - Other Consultancy services
  
- ii) Fee for Service and Consultancy related expenses
  - Travel (e.g., flight, taxi, train, parking, etc.)
  - Accommodation (e.g., hotel)

*Note: If the fee for service includes out-of-pocket expenses which cannot be separated, these are disclosed as part of the Fee for Service and Consultancy ToV.*
  
- iii) Contribution to Cost of Events
  - Sponsorships contributing to the cost of an event organized by an HCO and/or TPV (e.g., PCO)
  - Registration Fee for attendance to a congress, educational or scientific event
  - Related travel and accommodation expenses (e.g., flight, taxi, train, parking, hotel, etc.)

*Note: If a Sponsorship or Registration Fee includes other forms of funding such as catering, logistics, hospitality (i.e., coffee breaks, snacks), travel and accommodation that cannot be separated, these are included as part of the funded ToV.*

- iv) Donations funding either monetary or in-kind to support healthcare, scientific research or educational purposes.

## **2 Disclosure Scope**

### **2.1 Company concerned**

This disclosure pertains to BioNTech SE and includes any ToV made by itself, its subsidiaries and any cross-border values.

### **2.2 Excluded ToV**

The disclosure report does not include ToV that are meals or drinks.

### **2.3 ToV date**

The 2025 disclosure report includes ToV made between 01 January 2025 and 31 December 2025. Any ToV not processed by 01 March 2026 will be moved into the next reporting cycle's disclosure report (i.e., 2026).

### **Date Methodology**

BioNTech used the following approach to determine the ToV to be included in the current reporting cycle's disclosure (i.e., occurring between 1 January 2025 and 31 December 2025):

**Event Date** – the date on which the activity/event occurs. This is applicable for the following expense categories:

- Fees for Service and Consultancy related expenses
- Contribution to Cost of Events: Registration Fees and related travel and accommodation expenses

**Invoice Date** – the date of the invoice received from the PO issued within the current reporting cycle. This is applicable for the following expense categories:

- Fees for Service and Consultancy
- Contribution to Cost of Events: Sponsorships
- Grants

### **2.4 Direct ToV**

#### **Non-Duplication of ToV**

ToV is disclosed to the final PO recipient. In case the ToV is provided to a PO representative, the ToV is attributed to the PO.

### **2.5 Indirect ToV**

#### **ToV through a Third-Party (i.e., Indirect ToV)**

ToV made through a third-party vendor (TPV, e.g., professional congress organizer (PCO), agency, event organizer, etc.) have been disclosed in the name of the respective PO.

## **2.6 Non-monetary ToV**

Non-monetary ToV are disclosed at their equivalent monetary value, representing “in-kind” benefits.

## **2.7 ToV in case of partial attendances or cancellation and refund**

ToV that did not occur are not disclosed, as no benefit was effectively transferred to an PO.

## **2.8 Cross-border activities**

Applicable ToV for German PO engagements with BioNTech global affiliates have been included in the disclosure report.

## **3 Specific considerations**

### **3.1 Quality Checks**

Key checks include verifying PO consent, accurate categorization (e.g., fees for service, travel and accommodation, grants, etc.) and data accuracy.

### **Pre-Disclosure**

POs with reportable ToV would have received a pre-disclosure letter in April 2026 including an overview of the ToV to be disclosed. BioNTech did so with the intention to provide recipients with the opportunity to review the details for correctness and provide feedback prior to publication on 30 June 2026.

## **4 Data protection legal basis**

### **4.1 Informing Transparency Obligations**

Agreements between BioNTech POs have included a clause on Transparency, notifying them of BioNTech’s obligations to report ToV as required by legislation, regulation and/or local trade association code.

## **5 Form of disclosure**

### **5.1 Date of publication**

BioNTech makes its publication on 30 June each year.

### **5.2 Disclosure Platform**

Publication will be made on the BioNTech Website <https://investors.biontech.de/de/corporate-governance/transparency>.

### **5.3 Disclosure Language**

Disclosure is made in German and English.

## **6 Disclosure financial data**

### **6.1 Currency**

Disclosure amounts are in Euro.

### **6.2 VAT included or excluded**

Excluded, where applicable. ToV from cross border activities may or may not include VAT.

### **6.3 Calculation rules**

**Exchange Rate** - Foreign currencies have been converted into Euro using the Monthly Average exchange rate.

**Amount Rounding** - ToV amounts in the disclosure report have been rounded to the nearest euro.

**Multi-year Agreements** - ToV for Agreements that include multiple year schedules are disclosed in the reporting cycle in which an invoice is issued.

## **7 Additional information**

### **Post Publication Queries or Feedback**

POs with any queries or feedback regarding the disclosure may contact us through [BioNTech.com Connect](https://www.biontech.com/connect) - General Inquiry webpage. BioNTech will review and investigate the details accordingly and will update the published report with any changes occurring.

### **Other Terms**

**Social Benefits** (i.e., social security, pension, health insurance) - Excluded, where applicable.

**Withholding Taxes** - ToV for services concluded outside of Germany will be disclosed as detailed in the contractual agreement, where applicable.