BioNTech UK Limited- Approach to Tax

1. Introduction

As outlined in our Code of Ethics & Business Integrity, in all countries in which BioNTech SE and its subsidiaries worldwide (the "BioNTech Group") are active, we seek to ensure that the BioNTech Group meets its tax obligations in full and on time. The BioNTech Group undertakes effective and risk-oriented monitoring of tax-relevant business processes. The implementation of suitable measures ensures compliance with tax obligations. In all tax matters, the BioNTech Group cooperates with the relevant tax authorities in a trustworthy and transparent manner.

This **tax statement** applies to **BioNTech UK Limited**("BioNTech UK"). It sets out BioNTech UK's overarching **principles for managing taxes** across all respective jurisdictions and is intended for public disclosure. BioNTech UK aligns its approach to international standards, including the Organisation for Economic Co-operation and Development (OECD) framework, Pillar Two, Country-by-Country Reporting (CbCR) and the OECD Transfer Pricing Guidelines (arm's-length principle).

2. Tax governance and risk management

BioNTech UK is committed to **full legal compliance** with tax laws, including **accurate** and **timely** tax filings globally and paying taxes on time. Oversight is managed by senior finance leadership under the BioNTech Group's governance framework.

Key operating principles:

- **BioNTech Group-aligned tax approach ensuring adequate procedures**, tailored where necessary to local requirements
- The BioNTech Group has a **Global Tax and Customs team** which employs qualified professionals to manage its tax and customs affairs. Professionals partner with the relevant business functions to ensure that business functions understand and align with the BioNTech Group's tax and customs compliance obligations
- **Regular monitoring** of tax-relevant developments
- **Zero-tolerance position** on tax evasion and facilitation - extended to staff and key third parties
- Engagement with **external tax advisors** where legislation is complex or evolving

3. Approach to tax planning

BioNTech UK engages in **responsible, transparent and substance based tax planning** that supports genuine commercial activity. We actively avoid aggressive or artificial tax structures as well as aggressive interpretation of tax legislation.

We commit to:

- **Commercial primacy**: business decisions are driven by commercial objectives; not tax.
- Using **government provided incentives** (e.g., R&D) **only where conditions are met and legislative intent is respected.**
- Applying the **OECD's arm's-length transfer pricing principles** and national legislation to our group transactions to align profits with value creation.

4. Attitude to tax risks

BioNTech UK maintains a **low appetite for tax risk.** Where interpretation is uncertain or transactions are complex, we:

- seek **independent expert advice**, and/or
- **engage constructively with relevant tax authorities** to obtain clarity.

This approach supports predictability, defensible positions and compliance.

5. Transparency & Engagement with Tax Authorities

BioNTech UK aims to maintain a **transparent, professional, and cooperative** relationship with tax authorities and governmental bodies worldwide:

- Filing **accurate and timely returns** and responding swiftly to tax related enquiries.
- Supporting transparency through **appropriate documentation** (incl. **CbCR** where in scope); disclosing significant transactions or changes in business activities when appropriate.
- Seeking **early resolution** of uncertainties in individual cases, thereby reducing tax risk.

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