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**Domination and Profit and Loss Transfer Agreement**

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**dated [•] 2020**

**DOMINATION AND PROFIT AND LOSS TRANSFER AGREEMENT**

between

1. **BioNTech SE**, An der Goldgrube 12, 55131 Mainz, registered with the commercial register of the local court (*Amtsgericht*) of Mainz under registration number HRB 48720,  
represented by its managing director Dr Sierk Poetting  
- hereinafter referred to as the “**Group Parent**” (*Organträgerin*) -

and

2. **[•]**,  
represented by its managing directors **[•]** and **[•]**  
- hereinafter referred to as “**Group Subsidiary**” (*Organgesellschaft*) -  
- 1. and 2. Each a “**Party**” or together the “**Parties**”-

The Group Parent is the sole shareholder of the Group Subsidiary.

It is agreed as follows:

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## 1. Domination

The Group Subsidiary submits the direction of its company to the Group Parent. Therefore, the Group Parent is entitled to issue instructions to the management of the Group Subsidiary (*Weisungen erteilen*) with regard to the direction of the Group Subsidiary. The Group Parent may however not direct the managing directors of the Group Subsidiary to alter, to sustain or to end this agreement. Irrespective of this right to issue instructions, managing and representing the Group Subsidiary is incumbent upon its managing directors.

## 2. Profit transfer

2.1 The Group Subsidiary is obliged to transfer its profits to the Group Parent. Sec. 301 German Stock Corporation Act (*Aktiengesetz; AktG*), as amended, which shall prevail over the following cl. 2.2, 2.3 and 2.4 of this agreement, shall apply to the transfer of profits.

2.2 Subject to the formation or release of reserves pursuant to cl. 2.3 of this agreement, the net income for the year arising without the profit transfer, reduced by any loss carried forward from the previous year and the amount blocked from distribution pursuant to sec. 268 para. 8 German Commercial Code (*Handelsgesetzbuch; HGB*), is to be transferred as profit.

2.3 The Group Subsidiary may, with the consent of the Group Parent, allocate amounts from the net income for the year to revenue reserves (sec. 272 para. 3 HGB) only to the extent permissible under commercial law and economically justified by reasonable commercial assessment. Retained earnings (sec. 272 para. 3 HGB) formed during the term of this agreement shall be released at the request of the Group Parent and used to offset any net loss for the year or transferred as profit, to the extent permissible under commercial law.

2.4 The transfer of income from the release of capital reserves and from pre-contractual revenue reserves is excluded. The same applies to a pre-contractual profit carried forward.

2.5 The obligation to transfer profits shall apply for the first time to the fiscal year of the Group Subsidiary in which this agreement takes effect.

## 3. Takeover of losses

3.1 The Group Parent is obliged to assume the losses of the Group Subsidiary. Sec. 302 AktG, as amended, shall apply *mutatis mutandis* to the assumption of losses.

3.2 The obligation to assume losses shall apply for the first time to the fiscal year of the Group Subsidiary in which this agreement takes effect.

#### 4. Effectiveness and duration

- 4.1 The shareholders' meeting of the Group Subsidiary and the general meeting of the Group Parent have already approved the conclusion of this agreement. The agreement becomes effective upon registration of its existence with the commercial register (*Handelsregister*) at the seat of the Group Subsidiary.
- 4.2 With regard to its cl. 1 this agreement shall apply from its entry into the commercial register (*Handelsregister*) of the Group Subsidiary and in all other respects retroactively for the period from the beginning of the fiscal year of the Group Subsidiary in which the agreement became effective upon its registration with the commercial register (*Handelsregister*) of the Group Subsidiary.
- 4.3 This agreement is concluded for an indefinite period of time and may be terminated with six months' notice to the end of each fiscal year of the Group Subsidiary, but at the earliest with effect of the end of the fiscal year of the Group Subsidiary which ends at least five calendar years after the beginning of the fiscal year in which the agreement has taken effect. If these five calendar years end during a fiscal year of the Group Subsidiary, the minimum term of the agreement shall be extended until the end of that fiscal year.
- 4.4 The right to termination for cause without observation of a notice period remains unaffected. Important reasons are considered to be those reasons that are recognised as being harmless with regard to taxation (*steuerlich unschädliche wichtige Gründe*) pursuant to sec. 14 para. 1 no. 3 sentence 2 Corporation Tax Act (*Körperschaftsteuergesetz; KStG*) (see e.g. R 14.5 para. 6 sentence 2 Guidelines on Corporate Tax 2015 (*Körperschaftsteuer-Richtlinien 2015; KStR*)). If the Group Parent disposes of the shares in the Group Subsidiary or contributes them, if the Group Parent or the Group Subsidiary is merged, split up or liquidated or if insolvency proceedings are opened over the assets of the Group Parent or the Group Subsidiary or if the Group Parent for other reasons no longer holds the majority of voting rights deriving from the shares in the Group Subsidiary or if an outside shareholder acquires an interest in the Group Subsidiary for the first time within the meaning of sec. 307 German Stock Corporation Act (*Aktiengesetz; AktG*), this constitutes good cause in each case, insofar as the matter is recognised as constituting a good cause that is harmless with regard to the premature termination of the fiscal unity (*steuerliche Organschaft*).
- 4.5 Any termination must be in writing. The date of receipt of the letter of termination by the other party shall be decisive for compliance with the notice period.

#### 5. Final provisions

- 5.1 When interpreting this agreement, the tax regulations with regard to the corporation tax group (*körperschaftsteuerliche Organschaft*) (sec. 14 and 17 Corporation Tax Act (*Körperschaftsteuergesetz; KStG*)), as amended, shall be taken into account in such a way that the parties wish to establish a tax-effective corporation tax group (*körperschaftsteuerliche Organschaft*).

- 5.2 Amendments and supplements to this contract must be made in writing to be effective, unless a stricter form is required by mandatory law. This also applies to changes to this requirement of written form. Furthermore, any amendment or supplement to this agreement shall require the approval of the general meeting of the Group Parent and of the shareholders' meeting of the Group Subsidiary, insofar as required by law.
- 5.3 Should a provision of this contract be or become invalid or unenforceable in whole or in part, or should the contract contain an unintended gap, the validity of the remaining provisions of this contract shall not be affected. Instead of the invalid or unenforceable provision, a provision shall apply which comes closest to the economic result of the invalid or unenforceable provision in a permissible manner. Instead of the incomplete provision, a provision shall apply which would have been agreed by the Parties with regard to their economic intention if they had recognised the gap in the provision.

*[Signature page to follow]*

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