

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ [See attachment.](#)

Horizontal lines for providing the applicable Internal Revenue Code section(s) and subsection(s).

18 Can any resulting loss be recognized? ▶ [See attachment.](#)

Horizontal lines for providing information regarding the recognition of a resulting loss.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ [See attachment.](#)

Horizontal lines for providing any other information necessary to implement the adjustment.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature ▶  	Date ▶ February 18, 2026
	Print your name ▶ Ramon Zapata Dr. Sierk Poetting	Title ▶ Members of the Management Board

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

BioNTech SE
Attachment to Form 8937
Report of Organizational Actions Affecting Basis of Securities

Disclaimer: The information in Form 8937 and this attachment does not constitute tax advice and does not purport to take into account the specific circumstances that may apply to particular categories of shareholders. The information set forth below reflects our expectations as to certain U.S. federal income tax consequences of the transactions below. No assurances can be given that the U.S. Internal Revenue Service will not disagree with or challenge the expected treatment of the transactions and the resulting consequences described herein. Each shareholder is urged to consult his, her, or its own tax advisor regarding the consequences of the transactions described herein, including the impact on tax basis resulting therefrom, any tax return reporting requirements, and the applicability and effect of U.S. federal, state, local, and foreign income and other tax laws in light of their own circumstances.

Part II, Question 14: Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action.

On December 18, 2025, BioNTech SE (“BioNTech”) completed the acquisition of approximately 86.75 percent of the shares of CureVac N.V. (“CureVac”). Such acquisition was effected pursuant to an exchange offer (the “Offer”) as contemplated by the Purchase Agreement dated as of June 12, 2025, by and between BioNTech and CureVac. In the Offer, BioNTech offered to exchange, for each CureVac share (a “CureVac Share”) tendered by the holders of CureVac Shares (“CureVac Shareholders”), 0.05363 of a BioNTech American Depositary Share (“ADS”), with each BioNTech ADS representing one BioNTech ordinary share. BioNTech paid CureVac Shareholders cash in lieu of issuing fractional BioNTech ADSs that a CureVac Shareholder who tendered its shares in the Offer (a “Tendering Shareholder”) otherwise would have been entitled to receive in connection with the Offer.

On January 6, 2026, following the closing of the Offer, BioNTech and CureVac effected a restructuring of CureVac and its subsidiaries (the “Post-Offer Reorganization”). Pursuant to the Post-Offer Reorganization, CureVac merged with and into CureVac Merger B.V. (“CureVac MergerCo”), a private limited liability company organized under the laws of the Netherlands and a direct, wholly owned subsidiary of BioNTech, with CureVac MergerCo succeeding CureVac by merger. CureVac MergerCo subsequently repurchased and cancelled (the “Cancellation”) the shares of CureVac MergerCo (the “CureVac MergerCo Shares”) held by any CureVac Shareholders who did not participate in the Offer (the “Minority Shareholders”) in exchange for the same consideration as the Minority Shareholders would have received had they participated in the Offer, less the applicable Dutch statutory dividend withholding tax, as described in more detail in the registration statement on Form F-4 filed by BioNTech with the U.S. Securities and Exchange Commission on August 11, 2025, and the amendments, supplements and updates thereto, as applicable. Specifically, pursuant to the Cancellation, Minority Shareholders received for each CureVac MergerCo Share, 0.05202 of a BioNTech ADS (which was net of applicable Dutch statutory dividend withholding tax). Cash was paid in lieu of any fractional BioNTech ADSs that a Minority Shareholder otherwise would have been entitled to receive in connection with the Cancellation.

Part II, Question 15: Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis.

See response to Question 16 below.

Part II, Question 16: Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates.

As set forth in the Form F-4 and exhibits thereto, the Offer, together with the Post-Offer Reorganization, qualifies as one or more reorganizations within the meaning of Section 368(a) of the Internal Revenue Code of 1986, as amended (the “Code”).

Based on the foregoing, and subject to the passive foreign investment company (“PFIC”) considerations below, the aggregate adjusted tax basis for U.S. federal income tax purposes of the BioNTech ADSs received by the Tendering Shareholders pursuant to the Offer will equal the aggregate adjusted tax basis of such shareholder’s CureVac Shares held immediately prior to the Offer, reduced by the adjusted tax basis allocable to any fractional BioNTech ADS deemed received.

Because CureVac may have been a PFIC for the taxable year in which the Offer took place, Tendering Shareholders may be required to recognize gain (but not loss) in connection with the Offer notwithstanding the nonrecognition provisions applicable to a “reorganization” within the meaning of Section 368(a) of the Code. In that case, the aggregate adjusted tax basis for U.S. federal income tax purposes of the BioNTech ADSs received by the Tendering Shareholders pursuant to the Offer will equal the aggregate adjusted tax basis of such shareholder’s CureVac Shares held immediately prior to the Offer, reduced by the adjusted tax basis allocable to any fractional BioNTech ADS deemed received and increased by the amount of any gain recognized under the PFIC rules (other than any gain attributable to any fractional BioNTech ADS deemed received).

U.S. holders (as defined in the Form F-4 under the heading “Material United States Federal Income Tax Considerations”) that acquired different blocks of CureVac Shares at different times or different prices should consult their tax advisors regarding the allocation of aggregate adjusted tax basis among BioNTech ADSs.

Part II, Question 17: List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based.

Sections 302, 354(a), 358(a), 361(a), 368(a) and 1291 through 1298 of the Code.

Part II, Question 18: Can any resulting loss be recognized?

No, except with respect to cash received in lieu of a fractional BioNTech ADS.

Part II, Question 19: Provide any other information necessary to implement the adjustment, such as the reportable tax year.

The Offer closed on December 18, 2025. For Tendering Shareholders who are calendar-year U.S. taxpayers, the reportable taxable year with respect to CureVac Shares exchanged pursuant to the Offer is 2025.