

BioNTech SE
Germany Patient Organization Methodological Note for the
Reporting Year 2023
Publication on 27 June 2024

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

Version: 1

Last updated on: 27/06/2024

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 2023 disclosure report includes ToV made between 01 January 2023 and 31 December 2023. Any ToV not processed by 01 March 2024 will be moved into the next reporting cycle’s disclosure report (i.e., 2024).

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

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 included 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

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 2023 and 31 December 2023):

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

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

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

Cross Border ToV

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

Other Terms

Value Added Tax (VAT) - Excludes, where applicable. ToV from cross border activities may or may not include VAT.

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

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

Currency - Disclosure amounts are in Germany.

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. The disclosure amount for each HCP or HCO is summed up for each category.

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

Post Publication Queries or Feedback

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