

*BioNTech SE*  
PFIC Annual Information Statement  
For the Year Ended December 31, 2023

**IMPORTANT TAX NOTICE TO SHAREHOLDERS OF BIONTECH SE ("BioNTech") WHO HAVE U.S. TAX FILING REQUIREMENTS ("U.S. Shareholders").**

This statement is provided for BioNTech shareholders with U.S. tax filing requirements under the U.S. Internal Revenue Code of 1986, as amended ("Code") and the regulations thereunder. It is not relevant to other shareholders.

BioNTech and certain of its subsidiaries ("PFIC subsidiaries") may be deemed to be classified as Passive Foreign Investment Companies ("PFICs") as defined in Section 1297(a) of the Code for the year ended December 31, 2023, with respect to certain U.S. Shareholders.

The attached PFIC Annual Information Statement is being provided pursuant to the requirements of Treasury Regulation Section 1.1295-1(g)(1). The PFIC Annual Information Statement contains information to enable you, should you so choose based on the advice of your tax advisors in light of your personal tax circumstances and ownership history of BioNTech stock, to elect to treat BioNTech and each of its PFIC subsidiaries as a qualified electing fund ("QEF").

A U.S. shareholder who makes a QEF election is required to annually include in his or her income his or her pro rata share of the ordinary earnings and net capital gain of BioNTech and its PFIC subsidiaries, whether or not BioNTech distributes any amounts to its shareholders. If you do not elect to treat BioNTech and each of its PFIC subsidiaries as a QEF, then if BioNTech is a PFIC for any year during your holding period, adverse U.S. tax consequences could result. U.S. shareholders should consult their tax advisor regarding the considerations relevant to making a QEF election.

The QEF election is generally made on Form 8621 ("Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund") on or before the due date, including extensions, for the income tax return with respect to the tax year to which the election relates.

THIS INFORMATION IS PROVIDED IN ORDER TO ASSIST SHAREHOLDERS IN MAKING CALCULATIONS AND DOES NOT CONSTITUTE TAX ADVICE. THE U.S. TAX LAWS REGARDING PFICs ARE EXTREMELY COMPLEX AND SHAREHOLDERS ARE ADVISED TO CONSULT THEIR OWN TAX ADVISORS CONCERNING THE OVERALL TAX CONSEQUENCES OF THEIR RESPECTIVE INVESTMENT IN, AND OWNERSHIP OF BIONTECH SHARES UNDER UNITED STATES FEDERAL, STATE, LOCAL, AND FOREIGN LAW.

Further information on PFIC rules and the QEF election is available from the Internal Revenue Service, including the following website pages:  
[www.irs.gov/instructions/i8621/ch01.html](http://www.irs.gov/instructions/i8621/ch01.html).

## PFIC Annual Information Statement

(1) This information statement applies to BioNTech's taxable year beginning on January 1, 2023 and ending on December 31, 2023.

(2) a) Your pro-rata share of the ordinary earnings of BioNTech and each of its PFIC subsidiaries for the taxable year specified above may be determined by multiplying the number of common shares you held on each day by the ordinary earnings figures below, and adding the resulting sums for each day during the year in which you held BioNTech shares. Similarly, for shares of a BioNTech PFIC subsidiary, your indirect pro-rata share of the ordinary earnings of such PFIC subsidiary, set out in the table below, may be determined by multiplying the number of shares you held in BioNTech by the ordinary earnings figures for each of these PFIC subsidiaries, and adding the resulting sums for each day during the year in which you held BioNTech shares.

Class of BioNTech Shares	Ordinary Earnings per Share per Day (USD)
Common Shares	0.0042041201

Class of BioNTech Shares	Subsidiary Name	Ordinary Earnings per Share per Day (USD)
Common Shares	BioNTech Individualized mRNA Manufacturing GmbH	0.0000000000
Common Shares	BioNTech UK Limited	0.0000083132
Common Shares	BioNTech Pharmaceuticals Spain S.L.	0.0000000000
Common Shares	BioNTech Switzerland GmbH	0.0000004284
Common Shares	NewTechnologies RE	0.0000107440

b) Your pro-rata share of the net capital gain of BioNTech for the taxable year specified above may be determined by multiplying the number of shares you held on each day by the net capital gain figures below, and adding the resulting sums for each day during the year in which you held BioNTech shares. Similarly, for shares of a BioNTech PFIC subsidiary, your indirect pro-rata share of the net capital gain of these PFIC subsidiaries, set out in the table below, may be determined by multiplying the number of BioNTech shares you held by the net capital gain figures for each of these PFIC subsidiaries, and adding the resulting sums for each day during the year in which you held BioNTech shares.

Class of BioNTech Shares	Net Capital Gains per Share per Day (USD)
Common Shares	0.0000000000

Class of BioNTech Shares	Subsidiary Name	Net Capital Gains per Share per Day (USD)
Common Shares	BioNTech Individualized mRNA Manufacturing GmbH	0.0000000000
Common Shares	BioNTech UK Limited	0.0000000000
Common Shares	BioNTech Pharmaceuticals Spain S.L.	0.0000000000
Common Shares	BioNTech Switzerland GmbH	0.0000000000
Common Shares	NewTechnologies RE	0.0000000000

Example: Mr. Jones owned 100 BioNTech shares from the period January 1, 2023 through June 30, 2023. He purchased another 100 BioNTech shares on July 1, 2023. Mr. Jones did not sell any BioNTech shares at any time during the year. The ordinary earnings of PFIC subsidiary #1 were \$0.0005 per BioNTech share per day. Result: Mr. Jones's ordinary earnings for 2023 are  $\$0.0005 * 181 \text{ days} * 100 + \$0.0005 * 184 \text{ days} * 200 = \$27.45$ .

(3) The amount of cash and fair market value of other property distributed or deemed distributed during the taxable year specified in paragraph (1) is as follows:

a) Cash/property distributions

Class of BioNTech Shares	Cash/Property Distribution per Share (USD)
Common Shares	\$ 0.0000000000

(4) BioNTech will permit the U.S. shareholder to inspect and copy BioNTech's permanent books of account, records, and such other documents as may be maintained by BioNTech that are necessary to establish that BioNTech's ordinary earnings and net capital gain, as defined in Section 1293(e) of the Code, are computed in accordance with U.S. Income tax principles; and to verify these amounts and the U.S. shareholder's pro- rata share thereof.

BioNTech SE

By:

Title:

Date: May 31, 2024.

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