



**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.

Multiple horizontal lines for providing details for question 17.

18 Can any resulting loss be recognized? ▶ See attachment.

Multiple horizontal lines for providing details for question 18.

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

Multiple horizontal lines for providing details for question 19.

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 ▶ [Handwritten Signature] Date ▶ June 17, 2020

Print your name ▶ Dr. Sierk Poetting Title ▶ CFO

**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.	

**Attachment to Form 8937 (Report of Organizational Actions Affecting Basis of Securities)**

The information contained herein does not constitute tax advice and does not purport to be complete or describe the consequences that may apply to particular categories of shareholders, including those U.S. shareholders who are five-percent transferee shareholders (as defined in Treasury Reg. Section 1.367(a)-3(c)(5)(ii)) or Neon Optionholders. A discussion of the material U.S. federal income tax consequences of the Merger (defined below) can be found in the Registration Statement on Form F-4 (the "Form F-4"), filed by BioNTech SE ("BioNTech") with the Securities and Exchange Commission on March 31, 2020, under the heading "Certain Material U.S. Federal Income Considerations." Opinions regarding the U.S. federal income tax treatment of the Merger can be found in Exhibit 8.1 and Exhibit 8.2 to the Form F-4.

Former U.S. shareholders of Neon (defined below) common stock are urged to consult their tax advisors to determine the tax consequences to them (including the application and effect of any state, local or other income and other tax laws).

**Part II, Box 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 May 6, 2020, Endor Lights, Inc. ("Merger Sub"), a Delaware corporation and a direct, wholly-owned subsidiary of BioNTech, merged with and into Neon Therapeutics, Inc. ("Neon"), a Delaware corporation, pursuant to the Agreement and Plan of Merger (the "Merger Agreement"), dated January 15, 2020, by and among BioNTech, Merger Sub and Neon (the "Merger"). In the Merger, each share of Neon common stock issued and outstanding immediately prior to the effective time of the Merger was cancelled and converted into the right to receive 0.063 American Depositary Shares of BioNTech ("BioNTech ADSs"), with each BioNTech ADS representing one BioNTech ordinary share. If the number of BioNTech ADSs a Neon shareholder was entitled to receive included a fractional BioNTech ADS, cash was paid in lieu of that fractional BioNTech ADS.

**Part II, Box 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.**

As set forth in the Form F-4 and exhibits thereto, (i) the Merger is intended to qualify as a reorganization within the meaning of Section 368(a) of the Internal Revenue Code of 1986, as amended (the "Code"), and (ii) the Merger is not intended to result in the recognition of gain under Section 367(a)(1) of the Code by any holder of shares of Neon common stock (other than as to certain holders of shares of Neon common stock that are treated as five-percent transferee shareholders of BioNTech within the meaning of Treasury Regulations Section 1.367(a)-3(c)(5)(ii)).

Based on the foregoing, the aggregate adjusted tax basis for U.S. federal income tax purposes of BioNTech ADSs received by each Neon shareholder in the Merger will equal the aggregate adjusted tax basis of such shareholder's shares of Neon common stock surrendered for BioNTech ADSs, reduced by the adjusted tax basis allocable to any fractional BioNTech ADS deemed received. U.S. holders (as defined in Form F-4 under the heading "Certain Material U.S. Federal Income Considerations") that acquired different blocks of shares of Neon common stock at different times or

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different prices should consult their tax advisors regarding the allocation of aggregate adjusted tax basis among BioNTech ADSs.

**Part II, Box 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.**

The exchange ratios and valuations are based upon the Merger Agreement.

Each share of Neon common stock issued and outstanding immediately prior to the Merger was cancelled and converted into the right to receive 0.063 BioNTech ADSs, with each BioNTech ADS representing one BioNTech ordinary share. In general, the aggregate adjusted tax basis of BioNTech ADSs received by each Neon shareholder in the Merger will equal the aggregate adjusted tax basis of such shareholder's shares of Neon common stock surrendered for BioNTech ADSs, reduced by the adjusted tax basis allocable to any fractional BioNTech ADS deemed received.

The fair market value ascribed to each BioNTech ADS issued in the Merger is \$49.95, which was based upon a ten-day volume-weighted average price of BioNTech ADSs on the NASDAQ exchange for the period ending May 5, 2020.

**Part II, Box 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), 367(a)(1), and 368(a) of the Internal Revenue Code.

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

As set forth in the Form F-4 and the exhibits thereto, the holders of Neon common stock will not recognize any loss except in respect of cash received in lieu of a fractional BioNTech ADS, whereby the holder's adjusted tax basis in the Neon common stock exchanged for a deemed fractional BioNTech ADS exceeds the amount of cash received in lieu of such fractional BioNTech ADS.

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

The Merger was effective on May 6, 2020. For calendar-year U.S. taxpayers, the reportable taxable year is 2020.