

Q&A / explanation

Introduction

As announced on 12 June 2025 and following the closing of the public exchange offer (the “Offer”) by BioNTech SE (Nasdaq: BNTX, “BioNTech”) for all outstanding shares of CureVac N.V. (Nasdaq: CVAC, “CureVac”), on 6 January 2026 BioNTech and CureVac effected a restructuring of CureVac and its subsidiaries, referred to as the “post-offer reorganization.” As a result of the post-offer reorganization, BioNTech became the sole owner of CureVac’s business operations, CureVac Merger B.V. (“CureVac Merger”) succeeded CureVac by merger, and no public shareholders continued to hold any CureVac shares.

As part of the post-offer reorganization, any holders of CureVac shares who did not participate in the Offer (the “Minority Shareholders”) received the same consideration as they would have received had they participated in the Offer, less the applicable Dutch statutory dividend withholding tax. The consideration received pursuant to the post-offer reorganization was subject to Dutch dividend withholding tax unless the Minority Shareholders could demonstrate they were entitled to receive the consideration free of Dutch dividend withholding tax.

For more details on the post-offer reorganization, please refer to the description included in the registration statement on Form F-4 initially filed by BioNTech with the U.S. Securities and Exchange Commission on 11 August 2025, the EU prospectus dated 20 October 2025 and the UK exemption document dated 20 October 2025, including the amendments, supplements and updates thereto, as applicable (the “Offer Documents”).

What are the Dutch dividend withholding tax consequences of the post-offer reorganization?

As described in the Offer Documents, the consideration which the Minority Shareholders were entitled to as part of the post-offer reorganization for the cancelled Class A shares of CureVac Merger (“Class A CureVac Merger shares”) was subject to Dutch dividend withholding tax to the extent the consideration exceeded the average paid-in capital of the shares as recognized for Dutch dividend withholding tax purposes at the time of the cancellation. The statutory Dutch dividend withholding tax rate is 15%.

Based on the exchange ratio applicable to the Offer, the consideration which the Minority Shareholders were entitled to as part of the post-offer reorganization consisted of 0,05363 BioNTech ADSs per Class A CureVac Merger share, less applicable Dutch withholding tax. At the time of the cancellation of the Class A CureVac Merger shares on 6 January 2026, the value of one BioNTech ADS was EUR 83,03. For Dutch dividend withholding tax purposes, the consideration as part of the post-offer reorganization amounted to $0,05363 \times \text{EUR } 83,03 = \text{EUR } 4,45$ (rounded to two decimals) per Class A CureVac Merger share.

Dutch dividend withholding tax is imposed at a rate of 15% on the difference between the average paid-in capital per Class A CureVac Merger share (being EUR 3,56) and the EUR 4,45 consideration per Class A CureVac Merger share calculated above. This resulted in Dutch dividend withholding tax of EUR 0,13 (rounded to two decimals) per Class A CureVac Merger share. Expressed as a percentage of the consideration, the applicable Dutch dividend withholding tax amounted to approximately 3,01% of the value of the consideration at the time of the cancellation of the Class A CureVac Merger shares on 6 January 2026. This Dutch dividend withholding tax was withheld and remitted to the Dutch tax authority in respect of each Minority Shareholder, unless such Minority Shareholder was able to demonstrate it was entitled to receive the consideration free of Dutch dividend withholding tax (see next topic).

When were you able to receive the consideration as part of the post-offer reorganization free of Dutch dividend withholding tax?

As explained in the Offer Documents, under the 2012 Convention between the Federal Republic of Germany and the Kingdom of the Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, which we refer to as the double tax treaty between Germany and the Netherlands, on the basis that CureVac Merger is for such purposes expected to be regarded as a tax resident of Germany exclusively, Dutch dividend withholding tax may only be imposed to the extent distributions are made to (i) a shareholder who is resident or deemed to be resident in the Netherlands for Dutch income tax purposes or Dutch corporate income tax purposes, or (ii) a shareholder who is not resident nor deemed to be resident in the Netherlands for Dutch income tax purposes or Dutch corporate income tax purposes but who derives profits from an enterprise, which enterprise is carried on, in whole or in part, through a permanent establishment or a permanent representative in the Netherlands, to which its Class A CureVac Merger shares are attributable.

The consideration which the Minority Shareholders were entitled to as part of the post-offer reorganization therefore was subject to Dutch dividend withholding tax as per the above, unless the relevant Minority Shareholder demonstrated, prior to 28 January 2026 (up to and including 27 January 2026), to CureVac Merger that such Minority Shareholder was entitled to receive its consideration free of Dutch dividend withholding tax by submitting the required refund application including supporting documentation.

Can I receive a dividend notice as supporting documentation that Dutch dividend withholding tax has been paid on my behalf?

As outlined above, Dutch dividend withholding tax in an amount of EUR 0,13 (rounded to two decimals) per Class A CureVac Merger share has been withheld and paid to the Dutch tax authority, unless a Minority Shareholder was able to timely demonstrate they were entitled to receive the consideration free of Dutch dividend withholding tax.

If required, please refer to your bank / broker for an official dividend notice outlining that Dutch dividend withholding tax in an amount of EUR 0,13 (rounded to two decimals) per Class A CureVac Merger share has been withheld and paid.