

Aviso de Derechos para emisoras del

FECHA: 26/12/2025



BOLSA MEXICANA DE VALORES, S.A.B DE C.V, INFORMA:

FOLIO DE REFERENCIA DEL EVENTO CORPORATIVO	277119
FOLIO DE REFERENCIA INDEVAL	870099C002
TIPO DE MENSAJE	Replace
COMPLETO / INCOMPLETO	COMPLETE
CONFIRMADO / NO CONFIRMADO	CONFIRMED

CLAVE DE COTIZACIÓN	CVAC
RAZÓN SOCIAL	CUREVAC N.V.
SERIE	N
ISIN	NL0015436031
MERCADO PRINCIPAL	NASDAQ

TIPO DE EVENTO	EXCHANGE
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MANDATORIO / OPCIONAL / VOLUNTARIO	Voluntary
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OPCIÓN	999
TIPO	NoAction
DEFAULT	true

NOTA	
TAKE NO ACTION	

OPCIÓN	1
TIPO	Security
DEFAULT	false

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TRANSACCIÓN	Securities Movement
CREDIT / DEBIT	Debit

VALORES A RECIBIR	
	NL0015436031

TRANSACCIÓN	Securities Movement
CREDIT / DEBIT	Credit

RATIO	NewToOld
	0.05363 / 1
VALORES A RECIBIR	
	US09075V1026

NOTA

Holders who exchange their CureVac shares will receive a number of BioNTech ADSs (American Depositary Shares) at a rate to be determined for each share surrendered.

NOTAS DEL EVENTO CORPORATIVO

NOTA

16/12/2025

Update December 5, 2025

As per the offer document, CureVac shares tendered during the subsequent offering period may not be withdrawn.

BioNTech also announced that the subsequent offering period has commenced. CureVac shareholders who have not yet tendered their shares may still tender during the subsequent offering period, which will expire at 12:01 a.m. Eastern Time on Thursday, December 18, 2025. No guaranteed delivery procedures apply.

BioNTech and CureVac have agreed (subject to the terms and conditions of the Purchase Agreement) that BioNTech will commence an offer to exchange any and all of the outstanding CureVac shares for the offer consideration, without interest and subject to applicable tax withholding.

Following the acceptance time, BioNTech will acquire each CureVac share validly tendered and not properly withdrawn prior to the expiration time by delivery of the offer consideration, with cash paid in lieu of any fractional ADSs, without interest and subject to applicable tax withholding, which we refer to as the closing of the offer.

As promptly as practicable following the expiration of the subsequent offering period, BioNTech and CureVac will effectuate the post-offer reorganization. The post-offer reorganization will utilize processes available to BioNTech under Dutch law aimed at ensuring that, if the required resolutions are adopted at the EGM (or subsequent EGM) and if permitted under applicable law, BioNTech becomes the sole owner of all of CureVac's business operations from and after the consummation of such post-offer reorganization. Following completion of, and effective one day following, the post-offer reorganization, BioNTech will cause New Topco to make the New Topco U.S. tax election.

In addition to a number of shares having been validly tendered and not properly withdrawn that would allow BioNTech to acquire at least 80% of CureVac's issued and outstanding capital immediately prior to the expiration time (or 75% of CureVac's issued and outstanding capital, upon the satisfaction of certain conditions described elsewhere in this offer to exchange/prospectus) there are a

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number of customary conditions that must be satisfied or waived before BioNTech is obligated to acquire CureVac shares validly tendered and not properly withdrawn pursuant to the offer.

In the offer, CureVac shareholders will have the right to exchange each of their CureVac shares for a number of BioNTech ADSs equal to the amount obtained by dividing USD 5.4641 by the volume-weighted average of the price per BioNTech ADS over the period of 10 consecutive trading days ending on, and including, the fifth trading day immediately preceding the expiration time. In the event the BioNTech ADS VWAP is greater than or equal to USD 126.55, the exchange ratio will be 0.04318 and, in the event, the BioNTech ADS VWAP is less than or equal to USD 84.37, the exchange ratio will be 0.06476.

From June 12, 2025, when BioNTech and CureVac announced the execution of the Purchase Agreement, through October 20, 2025 (the last practicable date before the commencement of the offer), the BioNTech ADS VWAP was not greater than or equal to USD 126.55 or less than or equal to USD 84.37. Accordingly, the offer consideration at all times during that period represented a market value of USD 5.4641. However, as shown below, were the BioNTech ADS VWAP to, for example, drop to USD 80 or go above USD 130 on the applicable calculation date, the market value of the offer consideration could be greater than or less than, respectively, USD 5.4641. Accordingly, as of the date of this offer to exchange/prospectus, CureVac shareholders will not know, or be able to calculate, the exact market value of the consideration that they will receive upon closing of the offer or completion of the post-offer reorganization.

BioNTech will only deliver whole BioNTech ADSs in the offer. To the extent a CureVac shareholder otherwise would be entitled to a fractional BioNTech ADS as a result of the application of the exchange ratio, such shareholder will instead receive an amount in cash equal to the product of (i) the fractional BioNTech ADS interest such shareholder otherwise would be entitled to and (ii) the BioNTech ADS VWAP.

If you are the record owner of your CureVac shares and you tender your shares directly through Computershare Trust Company, N. A., which we refer to as the exchange agent, you will not have to pay brokerage fees, commissions, or similar expenses. If you own CureVac shares through a broker, dealer, commercial bank, trust company, or other nominee and your broker, dealer, commercial bank, trust company, or other nominee tenders your CureVac shares on your behalf, your broker, dealer, commercial bank, trust company, or nominee may charge you a fee for doing so. You should consult your broker, dealer, commercial bank, trust company, or nominee to determine whether any charges will apply.

How will untendered CureVac shares be affected after the offer?

If all conditions are satisfied or waived (including, if applicable, the reduced minimum condition of 75%) and the offer expires then, as promptly as practicable following the expiration of the subsequent offering period, BioNTech and CureVac will effectuate the post-offer reorganization and the New Topco U.S. tax election. See The Offer The Post-Offer Reorganization and the New Topco U.S. Tax Election beginning on page 59.

As a result of the post-offer reorganization, CureVac will cease to exist and no public shareholders will continue to hold shares in it. Any holders of CureVac shares who do not participate in the offer, including the subsequent offering period, will receive the same consideration in the post-offer reorganization as such holder would have received had it participated in the offer. However, BioNTech ADSs (and cash in lieu of fractional BioNTech ADSs) received pursuant to the post-offer reorganization will, in principle, be subject to Dutch dividend withholding tax at a rate of 15% if and to the extent the cancellation consideration exceeds the average paid-in capital as recognized for Dutch dividend withholding tax purposes, which we refer to as the fiscally recognized capital, of the New Topco A shares immediately prior to the cancellation effective time, whereas no Dutch dividend withholding tax is applicable to the offer consideration received in exchange for the CureVac shares tendered in the offer or during the subsequent offering period.

Notwithstanding the above, as long as New Topco has its place of effective management in Germany and is therefore exclusively considered a tax resident of Germany 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, as currently expected, the Netherlands will be restricted from imposing Dutch dividend withholding tax in respect of the cancellation consideration, except in the event the cancellation consideration is paid 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, which we refer to as a Dutch resident holder, 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 New Topco A shares are attributable, which we refer to as a Dutch PE holder.

In order to apply this regime correctly, New Topco needs to identify its shareholders to assess whether they are Dutch resident holders and/or Dutch PE holders. As a practical matter, New Topco will not be able to make this confirmation with certainty prior to the cancellation effective time. Therefore, by default, Dutch dividend withholding tax will be withheld on the cancellation consideration if and to the extent the cancellation consideration exceeds the fiscally recognized capital of the New Topco A shares immediately prior to the cancellation effective time.

BioNTech intends to complete the offer as soon as reasonably practicable following satisfaction of all of the required conditions. It is currently expected that the offer will be completed in 2025. However, there is no guarantee that the conditions to the offer will be satisfied or waived or that the offer will close.

BioNTech currently expects to deliver BioNTech ADSs for CureVac shares tendered (i) in the offer approximately 10 business days from the expiration time and (ii) in the subsequent offering period approximately 10 business days from the expiration of the subsequent offering period.

Neither CureVac's shareholders nor New Topco's shareholders are entitled under Dutch law to exercise appraisal rights in connection

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with the offer or the post-offer reorganization.

The offer expires at 9:00 a.m. (New York City time) on December 3, 2025, unless the offer is extended or terminated in accordance with the Purchase Agreement.

Following the acceptance time, BioNTech will provide a subsequent offering period in accordance with Rule 14d-11 promulgated under the Exchange Act of not less than 10 business days (calculated in accordance with Rule 14d-1(g)(3) under the Exchange Act).

A CureVac shareholder may properly withdraw CureVac shares tendered pursuant to the offer at any time prior to the expiration time.

CureVac shares tendered during the subsequent offering period may not be withdrawn.

Contact information for the information agent (Georgeson LLC) is: Call Collect (732) 353-1948 Call Toll-Free (888) 686-7195 Email: Curevacoffer@georgeson.com.

During the offer, an indicative exchange ratio (calculated in the manner described in the offer to exchange/prospectus) will be available at www.envisionreports.com/CureVacOffer, beginning on October 22, 2025.

Holders are reminded that the DTC cutoff time for all instructions and protects (if applicable) for this offer is 6pm ET, the business day prior to the actual expiration date. DTC is not able to accept nor facilitate instructions or protects (if applicable) after the stated DTC cutoff time.

Holders are further advised that although the offer's cutoff time (9:00 a.m. (New York City time) on December 3, 2025), is after DTC's processor's cutoff time, the Agent (Computershare) has informed DTC that they will not accept any instruction or tender (or protects, if applicable) from any DTC Participant outside of DTC, including during the period between 6pm and offer's cutoff time.

No Dutch withholding tax is applicable to the offer consideration received in exchange for CureVac shares tendered in the offer, including during any subsequent offering period.

However, BioNTech ADSs (and cash in lieu of fractional BioNTech ADSs) received pursuant to the mandatory event will be subject to Dutch withholding tax at a rate of 15%.

There is no Notice of Guaranteed of Delivery (protect) privilege afforded this offer.