



# HARMONISIERUNG DER RECHNUNGSLEGUNG VON US GAAP UND IFRS

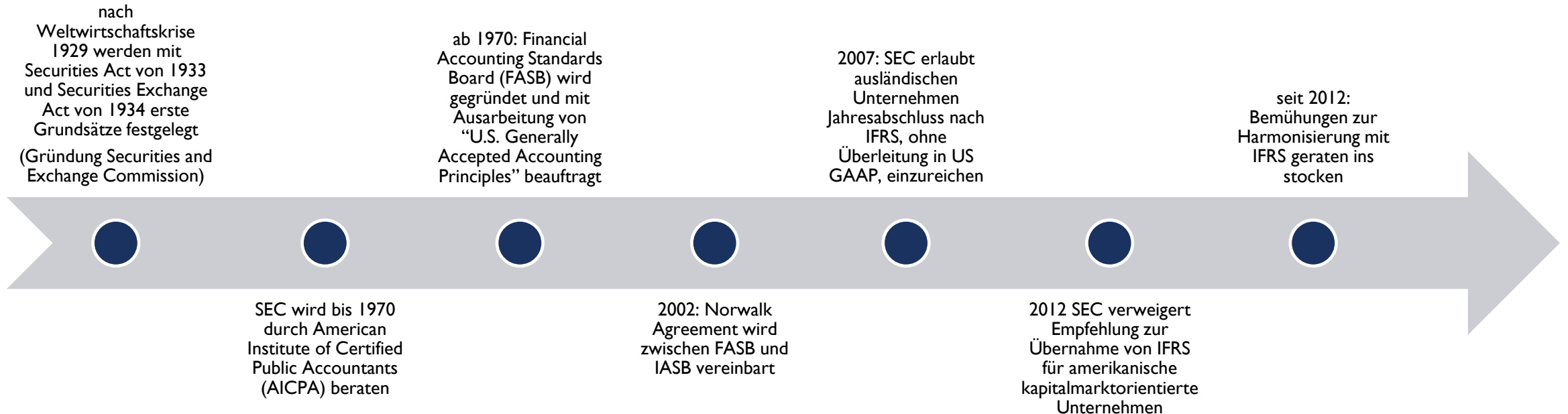
JULIAN HEINE

# GLIEDERUNG

1. Was sind US GAAP und IFRS?
2. Warum ist eine Harmonisierung wichtig?
3. Wer hat Interesse an einer Harmonisierung?
4. Aktueller Stand in der Harmonisierung
5. Auswirkungen auf Stakeholder
6. Ausblick auf zukünftige Entwicklungen
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# I. WAS SIND US GAAP UND IFRS?

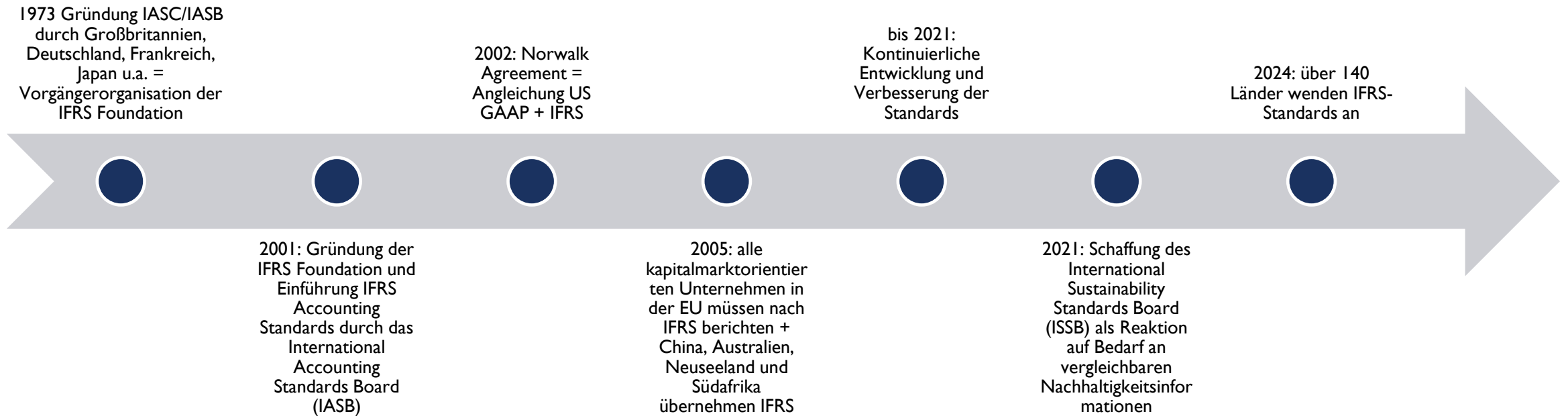
## Zeitstrahl US GAAP



\* (Eccles & Soonawalla, 2022)

# I. WAS SIND US GAAP UND IFRS?

## Zeitstrahl IFRS



\* (IFRS Foundation, 2024)

# BEISPIEL BIONTECH SE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 20-F

(Mark One)  
☐ REGISTRATION STATEMENT PURSUANT TO SECTION 12(b) OR (g) OF THE SECURITIES EXCHANGE ACT OF 1934  
OR  
☒ ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934  
For the fiscal year ended December 31, 2023  
OR  
☐ TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934  
OR  
☐ SHELL COMPANY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

Commission file number: 001-39081

**BioNTech SE**  
(Exact name of Registrant as specified in its charter)

Federal Republic of Germany  
(Jurisdiction of incorporation or organization)

An der Goldgrube 12  
D-55131 Mainz  
Germany  
(Address of principal executive offices)

Prof. Ugur Sahin, M.D.,  
c/o BioNTech SE  
An der Goldgrube 12  
D-55131 Mainz  
Germany

+49 6131-9084-0 (Tel), +49 6131 9084-390 (Fax), info@biontech.de (E-mail)  
(Name, Telephone, E-mail and/or Facsimile number and Address of Company Contact Person)

Securities registered or to be registered pursuant to Section 12(g) of the Act: **None**  
Securities for which there is a reporting obligation pursuant to Section 15(d) of the Act: **None**  
Indicate the number of outstanding shares of each of the issuer's classes of capital stock or common stock as of the close of business covered by the annual report.  
Ordinary shares, no par value, with a notional amount attributable to each share of €1 outstanding up until March 13, 2024, the most recent practicable date, no par value: 237,725,735  
Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes ☒ No ☐  
If this report is an annual or transition report, indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934. Yes ☐ No ☒  
Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ☒ No ☐  
Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes ☒ No ☐  
Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer ☒ Accelerated filer ☐ Non-accelerated filer ☐ Emerging growth company ☐

If an emerging growth company that prepares its financial statements in accordance with U.S. GAAP, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐  
Indicate by check mark whether the registrant has filed a report on and attestation to its management's assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued its audit report. ☒  
If securities are registered pursuant to Section 12(b) of the Act, indicate by check mark whether the financial statements of the registrant included in the filing reflect the correction of an error to previously issued financial statements. ☐  
Indicate by check mark whether any of those error corrections are restatements that required a recovery analysis of incentive-based compensation received by any of the registrant's executive officers during the relevant recovery period pursuant to §240.10D-1(b). ☐  
Indicate by check mark which basis of accounting the registrant has used to prepare the financial statements included in this filing:

U.S. GAAP ☐ International Financial Reporting Standards as issued by the International Accounting Standards Board ☒ Other ☐

If "Other" has been checked in response to the previous question indicate by check mark which financial statement item the registrant has elected to follow. Item 17 ☐ Item 18 ☐  
If this is an annual report, indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes ☐ No ☒  
\* Listed not for trading or quotation purposes, but only in connection with the registration of American Depositary Shares representing such ordinary shares pursuant to the requirements of the Securities and Exchange Commission. The American Depositary Shares are registered under the Securities Act of 1933, as amended, pursuant to a separate registration statement on Form F-6 (File No. 333-233898).

| Securities registered or to be registered, pursuant to Section 12(b) of the Act                  |                   |   |
|--|-------------------|---|
| Title of each class  | Trading Symbol(s) | Name of each exchange on which registered |
| American Depositary Shares, each Representing one ordinary share                                 | BNTX              | The Nasdaq Stock Market LLC               |
| Ordinary shares, no par value, with a notional amount attributable to each ordinary share of €1* | —                 | The Nasdaq Stock Market LLC*              |

## 2. WARUM IST EINE HARMONISIERUNG WICHTIG?

- USA größter Kapitalmarkt der Welt, Harmonisierung erleichtert Investitionen von ausländischen Investoren
- Einfache Vergleichbarkeit von Jahresabschlüssen
- Geringere Komplexität, wenn sich auf einen gemeinsamen Standard geeinigt wurde
- Weniger Aufwand, um Mitarbeiter für beide Standards weiterzubilden

### 3. WER HAT INTERESSE AN EINER HARMONISIERUNG?



Unternehmen



Private und Institutionelle  
Investoren



Europäische Union +  
weitere Nutzerstaaten

## 4. AKTUELLER STAND IN DER HARMONISIERUNG

### Beispiele von bereits harmonisierten Standards:

- Unternehmenszusammenschlüsse (IFRS 3)
  - bereits im Jahr 2008 harmonisiert
- Umsatzerlöse (IFRS 15)
  - im Jahr 2014 harmonisiert
- Darstellung des Abschlusses (IAS 1)
  - harmonisiert im Jahr 2011
  - wird ersetzt und ergänzt durch IFRS 18 (verpflichtende Anwendung ab 2027)

### Aktuelles Harmonisierungsprojekt:

- bereits harmonisierte Standards werden regelmäßig angepasst und aktualisiert
- z.B. IAS 1 Überarbeitung zu IFRS 18
- FASB arbeitet parallel an Umsetzung in US GAAP (siehe Disaggregation - Income Statement Expenses)
- wahrscheinlich bestehen jedoch weiterhin Unterschiede

\* (IFRS Foundation, 2025)

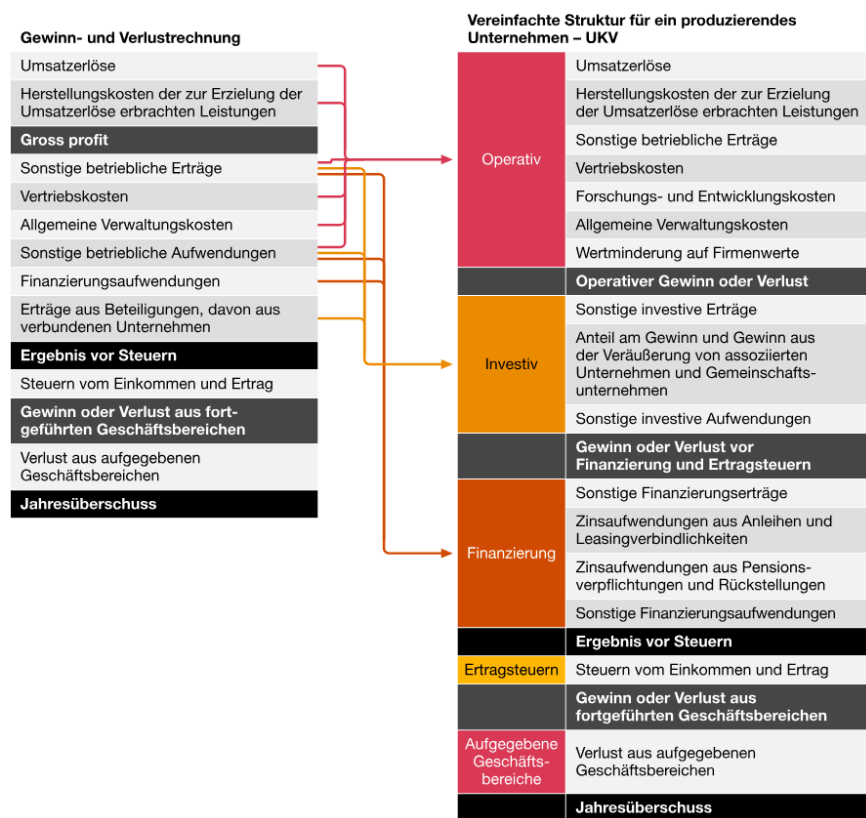
\* (IFRS Foundation, 2024b)

\* (Deloitte, 2025)



# 4. AKTUELLE HARMONISIERUNGSPROJEKTE – IFRS 18

## Veränderungen Gewinn- und Verlustrechnung durch IFRS 18



- IFRS 18 führt neue Zwischensummen in der Gewinn- und Verlustrechnung ein
- damit ist einfachere Beurteilung des Unternehmens möglich
- Ziel: Transparenz und Nützlichkeit der GuV verbessern

\* (PricewaterhouseCoopers, 2024)

## 5.AUSWIRKUNGEN AUF STAKEHOLDER

- Harmonisierung erleichtert Unternehmen Rechnungslegung und Erstellung des Jahresabschlusses
- Investoren profitieren durch einheitlich aufgestellte und besser vergleichbare Finanzberichte
- Staaten und Unternehmen profitieren langfristig durch Bürokratieabbau, da nur ein Standard anzuwenden ist
- Umstellung kann kurzfristig zu hohen Kosten führen (Umschulung vieler Mitarbeiter von US GAAP auf IFRS)

## 6.AUSBLICK AUF ZUKÜNFTIGE ENTWICKLUNGEN

- Kurzfristig keine schnelle Umstellung von US GAAP auf IFRS zu erwarten
- Langfristig weitere schrittweise Angleichung möglich, wenn durch FASB / USA gewünscht
- US GAAP aktuell weiterhin wichtigster Rechnungslegungsstandard in den USA
- IFRS dominiert im Rest der Welt



VIELEN DANK



## 7. QUELLENVERZEICHNIS

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- PricewaterhouseCoopers. (2024, 7. Mai). IFRS 18: Neuregelungen, Folgen, Implementierung. PwC. Abgerufen am 5. Januar 2025, von <https://www.pwc.de/de/im-fokus/accounting-reporting/ifrs-18.html>