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INDEPENDENT AUDITORS REPORT

Max-Planck-Gesellschaft zur Förderung der Wissenschaften e.V., Berlin

BALANCE SHEET AS OF 31 DECEMBER 2023

ASSETS	EUR	EUR	EUR	31.12.2023 EUR	31.12.2022 TEUR
A. Fixed assets					
I. Intangible assets					
1. Purchased concessions, industrial property rights and similar rights and assets, as well as licences to such rights and assets		7,389,832.88			9,154
2. Prepayments made		910,633.65			1,840
			8,300,466.53		10,994
II. Tangible fixed assets					
1. Land, rights equivalent to land, and buildings including buildings on third-party land		1,299,418,479.20			1,251,387
2. Technical plant and machinery		465,431,790.73			477,904
3. Other plant, operating and office equipment		174,435,210.62			171,241
4. Prepayments made and plant under construction		357,522,753.85			344,176
			2,296,808,234.40		2,244,708
III. Financial assets					
1. Shares in affiliated companies		608,200.00			608
2. Participations		667,246.09			664
3. Investment securities		408,898,616.47			425,821
4. Other loans and shares		2,937,921.29			3,146
			413,111,983.85		430,239
				2,718,220,684.78	2,685,941
B. Current assets					
I. Inventories					
1. Research materials		11,445,769.87			11,532
2. Other materials		879,485.61			982
3. Work-in-progress		912.00			1
			12,326,167.48		12,515
II. Receivables and other assets					
1. Trade receivables		12,132,258.07			7,531
2. Receivables due from funding providers					
a) from institutional funding	252,377,053.79				177,725
b) from project funding	32,815,632.06				31,142
c) from compensation claims	898,592,869.39				844,765
		1,183,785,555.24			1,053,632
3. Receivables due from affiliated companies		5,821,147.07			7,820
4. Receivables due from companies in which an equity interest is held		11,640,803.27			13,798
5. Other assets		14,548,459.57			16,989
			1,227,928,223.22		1,099,770
III. Securities					
Other securities			5,591,247.64		1,136
IV. Cash in hand, bank balances and cheques			198,299,347.12		231,209
				1,444,144,985.46	1,344,630
C. Deferred expenses and accrued income				46,433,146.77	46,775
TOTAL				4,208,798,817.01	4,077,346
<i>for information purposes:</i>					
Trust assets				128,350,050.45	96,101

EQUITY AND LIABILITIES

	EUR	EUR	EUR	31.12.2023 EUR	31.12.2022 TEUR
A. Equity					
I. Association capital			487,201,089.74		500,483
II. Reserves for statutory purposes			27,414,665.96		29,078
III. Result carried forward			1,025,457.25		1,431
				515,641,212.95	530,992
B. Extraordinary item					
1. From subsidies for fixed assets			2,216,554,796.94		2,165,756
2. From subsidies for current assets			111,111,113.81		95,038
				2,327,665,910.75	2,260,794
C. Provisions					
1. Provisions for pensions and similar obligations			786,075,587.00		733,434
2. Tax provisions			85,855.44		351
3. Other provisions			109,539,018.17		112,167
				895,700,460.61	845,952
D. Liabilities					
1. Bank borrowings			499,354.21		516
2. Trade payables			70,801,235.89		49,238
3. Liabilities to funding providers					
a) from institutional funding		227,589,250.81			220,663
b) from project funding		139,401,361.27			141,458
			366,990,612.08		362,121
4. Liabilities due to affiliated companies			9,092,581.66		5,527
5. Liabilities due to companies in which an equity interest is held			98,294.14		287
6. Other liabilities			21,570,646.81		21,437
– of which from tax:		11,659,786.81			
		(31.12.2022: 12,168,766.40)			
– of which as part of social security:		2,947,182.56			
		(31.12.2022: 2,830,322.73)			
				469,052,724.79	439,126
E. Deferred income and accrued expenses					
				738,507.91	482

	31.12.2023	31.12.2022
TOTAL	4,208,798,817.01	4,077,346

for information purposes:
Trust assets

128,350,050.45 96,101

Max-Planck-Gesellschaft zur Förderung der Wissenschaften e.V., Berlin

STATEMENT OF PROFIT AND LOSS FOR THE 2023 FINANCIAL YEAR

	EUR	EUR	2023 EUR	Previous year TEUR
1. Subsidies from institutional funding				
1.1 Basic funding		2,064,855,636.16		2,006,747
1.2 Partial special funding		16,450,000.00		20,050
1.3 Special funding		16,724,865.10		4,908
1.4 Other partial special funding		2,131,935.00		2,002
			2,100,162,436.26	2,033,707
2. Changes in receivables due from funding providers deriving from compensation claims (increase/(-) decrease)			53,828,266.89	22,581
3. Own revenues and other income				
3.1 Income from research and development and from utilization of research facilities		4,336,158.09		3,268
3.2 Income from licence and know-how agreements		8,239,962.03		15,837
3.3 Income from infrastructure services and sales of materials		26,847,181.38		25,903
3.4 Rental and lease income		15,668,955.34		14,139
3.5 Income from fixed asset disposals		1,269,175.41		3,511
3.6 Increase /(-) decrease in work-in-progress		0.00		0
3.7 Other work performed by the enterprise and capitalized		5,988,408.66		6,162
3.8 Financial income, income from participating interests, interest income		4,989,692.52		5,234
3.9 Other operating income		354,070,992.21		279,901
			421,410,525.64	353,955
4. Subsidies from project funds			284,136,712.30	283,882
5. Income from release of extraordinary items (loan repayment)			67,777.26	69
6. Personnel expenses				
6.1 Wages and salaries		1,058,122,684.10		1,019,956
6.2 Social security contributions and expenses for pensions and benefits		320,642,650.76		266,074
– of which for pensions:			120,006,323.80	
			(previous year: 64,052,888.94)	
			1,378,765,334.86	1,286,030
carried forward			1,480,840,383.49	1,408,164

	EUR	EUR	2023 EUR	Previous year TEUR
carried forward			1,480,840,383.49	1,408,164
7. Costs of materials				
7.1 Expenses for raw materials, consumables and supplies, and for purchased goods		230,339,517.15		201,387
7.2 Expenses for purchased services		11,861,741.21		10,787
			242,201,258.36	212,174
8. Change in the extraordinary item for current assets (increase/(-) decrease)			16,353,809.31	21,932
9. Depreciation and amortization of intangible and tangible fixed assets				
9.1 Depreciation and amortization of intangible and tangible fixed assets		320,882,385.29		332,990
9.2 Income from release due to depreciation and amortization of extraordinary items for intangible and tangible fixed assets		318,503,081.36		330,636
			2,379,303.93	2,354
10. Depreciation and amortization on securities under current assets				
10.1 Depreciation and amortization on securities under current assets		524,680.07		598
10.2 Income from release due to depreciation and amortization of extraordinary items for securities of current assets		370,073.82		375
			154,606.25	223
11. Other expenses				
11.1 Interest and similar expenses		12,459,757.52		12,791
– of which from the reversal of discounts to provisions:		12,457,173.67 (previous year: 12,788,951.45)		
11.2 Other operating expenses		804,603,834.08		782,995
			817,063,591.60	795,786
12. Transfers and subsidies granted			45,374,942.48	58,539
13. Expenses from addition to the extraordinary item (subsidized investments)				
13.1 to finance intangible and tangible fixed assets		372,554,802.59		334,532
13.2 to finance financial assets and shares in spin-offs		108,499.51		126
			372,663,302.10	334,658
14. Annual result			-15,350,430.54	-17,502
15. Result carried forward from the previous year			1,430,562.78	979
16. Withdrawals from the association capital			20,902,936.74	16,423
17. Withdrawals from reserves for statutory purposes			3,652,046.92	5,105
18. Allocations to association capital			-7,621,306.27	-2,234
19. Allocations to reserves for statutory purposes			-1,988,352.38	-1,340
20. Result carried forward			1,025,457.25	1,431

Max-Planck-Gesellschaft zur Förderung der Wissenschaften e.V., Berlin

NOTES TO THE FINANCIAL STATEMENTS FOR THE 2023 FINANCIAL YEAR

of the Max-Planck-Gesellschaft zur Förderung der Wissenschaften e.V., Berlin
Register of Societies No. VR 13378 B, Berlin-Charlottenburg District Court

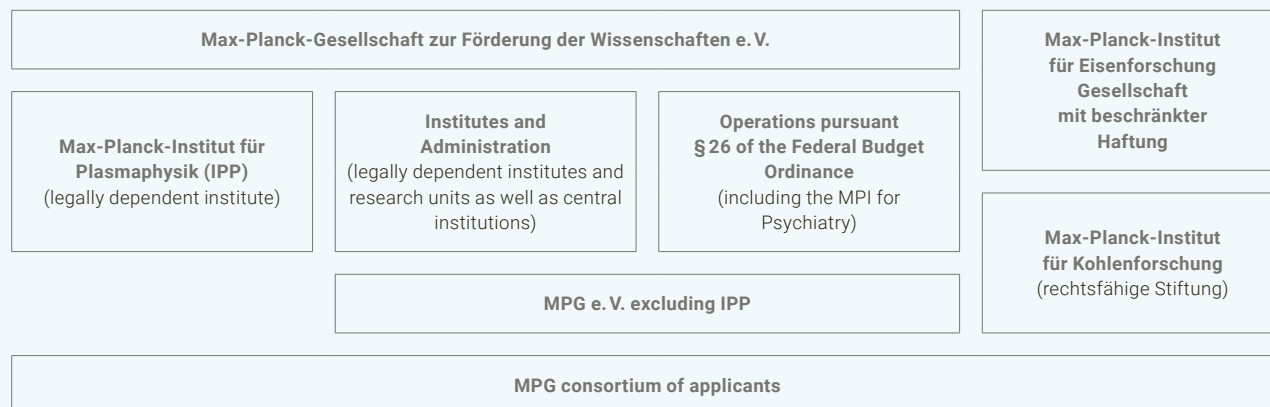
1. General information on the Annual Financial Statements

The annual financial statements of the Max-Planck-Gesellschaft zur Förderung der Wissenschaften e.V. (hereafter „MPG“) were prepared in analogous application of the regulations of the Third Book of the German Commercial Code (HGB) for large corporations with due consideration given to association law.

The annual financial statements of MPG include the following accounting entities:

- Legally dependent Institutes and research units as well as central institutions
- “Assets not publicly funded” (hereafter NÖV)
- Operations pursuant to §26 of the Federal Budget Ordinance (BHO) (including the MPI for Psychiatry)
- Max Planck Institute for Plasma Physics (hereafter IPP)¹

Together with the legally independent Max Planck Institutes (the Max-Planck-Institut für Eisenforschung Gesellschaft mit beschränkter Haftung and the Max-Planck-Institut für Kohlenforschung (rechtsfähige Stiftung)), the MPG excluding IPP forms a consortium of applicants which is the recipient of joint institutional funding from the federal administration and federal states. The annual financial statements of the legally independent Institutes are not included in the annual financial statements of the MPG.



The “assets not publicly funded” represent assets belonging to the MPG made up of private third-party funds which are managed with due regard for intended purpose, tax regulations and public funding law. The MPG generates income from these assets, which is used for the promotion of research. In the explanations on individual items on the assets side of the balance sheet, the share of assets not publicly funded is identified by applying a further breakdown of figures.

¹ Since 1 January 2021, the IPP belongs to the application community of the MPG. The IPP was an associate member of the Helmholtz Association until 31 December 2020.

Advantage was taken of the options afforded under §265 paras. 5 to 7 HGB in order to reflect the particularities specific to the sector and legal form of MPG as a research facility, and to ensure a clear, transparent presentation. On the one hand, the designation and structure of the items of the balance sheet and of the statement of profit and loss were adjusted, and on the other, items in the profit and loss account were combined. In accordance with the budget of the MPG, scholarships for supported junior personnel are shown under personnel expenses.

2. Accounting Policies

Intangible and tangible fixed assets are measured at their costs of purchasing or manufacturing on the date of addition. For subsequent valuation, they are amortized and depreciated exclusively applying the straight-line method. For this purpose, the MPG applies a generalized useful life specific to asset class.

Low-value assets with costs of purchasing and manufacturing up to EUR 800 (net) inclusive are fully expensed in special accounts in the year of purchase.

Financial assets are recognized at purchase cost. Financial assets are written down to the lower of cost or fair value given prospectively permanent impairment.

The research materials shown under inventories and other materials are recognized at the lower of cost or fair value.

Work-in-progress includes work conducted by IPP – measured on the basis of unit costings – which, as well as directly attributable costs of materials, wage costs and special costs, also including appropriate portions of production and materials overheads as well as the asset erosion of the utilized fixed assets.

Receivables and other assets are recognized at the lower of nominal or fair value. No generalized valuation allowances have been applied due to the minor portfolio of receivables, which is generally to be regarded as collectible.

Liquid funds are measured at nominal value.

Current bank balances denominated in foreign currencies were translated at the spot mid exchange rate on the balance sheet date in accordance with §256a HGB.

Accruals and deferrals are formed in accordance with the principles of periodic allocation.

Equity is reported based on the IDW accounting standard "Accounting for associations" (IDW RS HFA 14).

The MPG receives funding from the public sector and other third parties. Where these have been used for the purchase or production of fixed assets requiring capitalization, they have been recognized as liabilities in the form of an extraordinary item from subsidies for fixed assets, and are not offset with costs of purchasing or manufacturing (gross method). This does not apply to assets of the NÖV.

Similarly, the extraordinary item from subsidies for current assets reflects the current assets financed through institutional or project funding.

Provisions are formed for all identifiable risks and contingent obligations, taking due account of the probable utilization at the settlement amount required on the basis of prudent commercial judgement. Future increases in prices and costs are taken into account if sufficient objective indications exist that they will occur. Provisions are discounted in accordance with §253 para. 2 HGB if their residual term is more than one year, in other words, applying the average market interest rate corresponding to the residual term, derived in the case of pension provisions over the past ten financial years, and in the case of other provisions from the past seven financial years. Income or expenses resulting from changes in the discount rate, or the interest effects of a

change in the estimate of the residual term, are shown in personnel expenses or in other operating expenses, depending on the provision type.

Pension provisions have been calculated based on an independent actuarial report in accordance with the accrued funding method, taking into account the 2018 G Mortality Tables of Prof. Dr. Heubeck. A trend of 2.00% (previous year 1.50%) was assumed for both salaries and pensions. The average market interest rate for the past ten years of 1.83% (previous year 1.78%) was applied for the discounting for a generalized residual term of 15 years. The discounting applying the average market interest rate for the past ten years generates a difference of EUR 6,793,114 (previous year EUR 29,942,206) compared with discounting applying the average market rate for the past seven years (1.76%).

Provisions for aid obligations have been calculated based on an independent actuarial report in accordance with the accrued funding method, taking into account the probability tables (average insurance payout statistics [Kopfschadenstatistiken]) in private health insurance for 2020², as published by the German Federal Financial Supervisory Authority (BaFin), as well as the 2018 G Mortality Tables of Prof. Dr. Heubeck. This entailed taking as a basis an average market interest rate for the past seven years of 1.74% (previous year 1.44%) for a generalized residual term of 15 years and a benefit trend of 2.00% (previous year 2.00%).

The partial retirement provision was determined by means of an independent actuarial report taking into account the 2018 G Mortality Tables of Prof. Dr. Heubeck. As well as settlement arrears, the calculation includes the complete amounts above the current salary in existing partial retirement arrangements. The calculation was based on an average market interest rate from the last seven years of 1.03% corresponding to the residual term (previous year 0.55%), 0.99% for IPP (previous year 0.67%) as well as a salary trend of 3.30% (previous year 3.30%).

The anniversary obligation provision was determined by means of an independent actuarial report based on the projected unit credit method taking into account the 2018 Mortality Tables of Prof. Dr. Heubeck, an actuarial interest rate of 1.74% (previous year 1.44%) for a generalized residual term of 15 years, and a salary trend of 2.00% (previous year 1.50%).

Liabilities are recognized at their settlement amount.

Receivables and liabilities denominated in foreign currencies are translated on the balance sheet date at the spot mid exchange rate.

Trust assets essentially comprise trust-administered EU project funds. They are matched by corresponding trust liabilities.

The statement of profit and loss is complemented by a statement showing the application of results.

²The calculation is based on the statistics for 2020 (published on 30 December 2021), as the current tables for 2022 do not show valid values in the monitoring period from 2020 to 2022, influenced by the corona pandemic.

3. Explanations and notes to the balance sheet

3.1 Fixed assets

Changes in individual items of fixed assets are shown in the annex to the notes to the financial statements in the statement of changes in fixed assets.

Intangible assets

	31.12.2023 TEUR	<i>of which NÖV</i>	31.12.2022 TEUR
INTANGIBLE ASSETS			
Purchased concessions, industrial property rights and similar rights and assets, as well as licences to such rights and assets	7,390	4	9,154
Prepayments made	911	0	1,840
TOTAL	8,301	4	10,994

Intangible assets essentially comprise software licences.

The MPG does not make use of the capitalization option for internally generated intangible assets pursuant to §248 para. 2 HGB.

Tangible fixed assets

	31.12.2023 TEUR	<i>of which NÖV</i>	31.12.2022 TEUR
TANGIBLE FIXED ASSETS			
Land, rights equivalent to land, and buildings including buildings on third-party land	1,299,418	87,633	1,251,387
Technical plant and machinery	465,432	0	477,904
Other plant, operating and office equipment	174,435	860	171,241
Prepayments made and plant under construction	357,523	34	344,176
TOTAL	2,296,808	88,527	2,244,708

The following large-scale construction projects were, among other items, capitalized in the reporting year after completion:

	TEUR
Semiconductor laboratory, Munich, new semiconductor laboratory building	72,177
MPI for Physics, Garching, new institute building	31,242

The item **technical plant and machinery** comprises essentially the scientific equipment and devices as well as operating facilities (mainly fixed installations in laboratories, animal facilities and greenhouses), produced as part of the construction projects.

The item **other plant, operating and office equipment** is comprised as follows on the balance sheet date:

	31.12.2023 TEUR	31.12.2022 TEUR
Other plant, operating and office equipment		
Facility and IT equipment	136,643	132,321
Libraries	36,543	37,597
Vehicles	1,249	1,323
TOTAL	174,435	171,241

The increase in **prepayments made and plant under construction** is mainly due to expenditure on construction measures prior to completion.

Financial assets

	31.12.2023 TEUR	of which NÖV	31.12.2022 TEUR
FINANCIAL ASSETS			
Shares in affiliated companies	608	526	608
Participations	667	568	664
Investment securities	408,899	408,899	425,821
Other loans and shares	2,938	2,570	3,146
TOTAL	413,112	412,563	430,239

There were no indications of prospectively permanent impairment as of the balance sheet date.

The reported **participations** serve the MPG as part of its statutory purpose to establish long-term science-driven cooperation.

The **securities held as fixed assets** are exclusively attributable to the NÖV.

Other loans and shares contain loans for housebuilding funding (family home loans) amounting to TEUR 2,919 as well as other loans (TEUR 19).

An overview of shareholdings can be found in note 5 Other disclosures of these notes to the financial statements.

3.2 Current assets

Inventories

Inventories comprise assets which are not serving operations on a continuing basis and are purchased for consumption. As the MPG conducts basic research, instead of the raw materials, consumables and supplies closely associated with production manufacturing, the materials required for research are reported and divided as follows within inventories:

	31.12.2023 TEUR	of which NÖV	31.12.2022 TEUR
INVENTORIES			
Research materials	11,446	0	11,532
Other materials	879	35	982
Work-in-progress	1	0	1
TOTAL	12,326	35	12,515

Receivables and other assets

	31.12.2023 TEUR	of which NÖV	31.12.2022 TEUR
RECEIVABLES AND OTHER ASSETS			
Trade receivables	12,132	188	7,531
Receivables due from funding providers	1,183,786	0	1,053,632
Receivables due from affiliated companies	5,821	0	7,820
Receivables due from companies in which an equity interest is held	11,641	0	13,798
Other assets	14,549	3,487	16,989
TOTAL	1,227,929	3,675	1,099,770

Trade receivables relate in an amount of TEUR 8,288 (31 December 2022: TEUR 5,973) to receivables from hospital services of the MPI for Psychiatry.

	31.12.2023 TEUR	31.12.2022 TEUR
Receivables due from funding providers		
from institutional funding	252,377	177,725
from project funding	32,816	31,142
from compensation claims	898,593	844,765
TOTAL	1,183,786	1,053,632

Receivables due from funding providers from institutional funding essentially represent receivables for approved funding in the reporting year whose multi-year availability is established by the budget instrument of funds managed under own responsibility (Selbstbewirtschaftung). This position contains funds managed under own responsibility for the federal administration and its federal states, in the amount of TEUR 235,475, of which TEUR 46,000 for IPP (previous year TEUR 169,020, of which TEUR 26,000 for IPP). Also shown here are claims to additional payments from federal states resulting from the final calculation by the MPG of fund distribution, which in principle are to be paid in the third year following billing (TEUR 9,009); of this amount, TEUR 3,961 has a residual term of over one year.

Receivables due from funding providers from project funding include project funding expenditure covered by funding approval letters from third-party funding bodies if the third-party funds have not yet been received.

Receivables due from funding providers from compensation claims form the counterpart, in principle, to obligations entered into on the basis of a funding relationship and not covered by funds in the current financial year (No. 4 (2) of the Management Principles for the MPG (BewGr-MPG)). They are comprised as follows as on the reporting date:

	TEUR
MPG excluding IPP	861,707
IPP	36,886

Of the compensation claims, a total of TEUR 800,202 (previous year TEUR 749,189) have a residual term of over one year.

Receivables due from affiliated companies relate mainly to receivables due from Max-Planck-Innovation GmbH deriving from licence income.

Receivables due from companies in which an equity interest is held relate to receivables from MPDL Services gGmbH.

As of the balance sheet date, **other assets** include:

	TEUR
VAT receivables due from tax authorities	5,582
Claims from legacies (NÖV)	1,069
Receivables from investment securities (NÖV)	1,703
Shares in spin-offs held-for-disposal	1,389

Spin-offs are companies established to convert a technology or scientific know-how developed at a Max Planck Institute into products and services, among other objectives. Equity interests in spin-offs are held on the basis of guidelines for research facilities to participate in spin-offs for the purpose of the transfer of knowledge and technology published by the Federal Ministry of Education and Research.

Securities

	31.12.2023 TEUR	of which NÖV	31.12.2022 TEUR
SECURITIES			
Other securities	5,591	5,175	1,136

The other securities are mainly components from inheritances in the NÖV that are earmarked for sale.

Cash in hand, bank balances and cheques

	31.12.2023 TEUR	of which NÖV	31.12.2022 TEUR
Cash in hand, bank balances and cheques	198,299	4,078	231,209

As of the reporting date, the liquid funds position contains unutilized budget funds from institutional funding whose multi-year availability is established by other budget instruments outside of funds managed under own responsibility (Selbstbewirtschaftung), as well as funds from project funding which can also be transferred to the following year.

3.3 Deferred expenses and accrued income

	31.12.2023 TEUR	of which NÖV	31.12.2022 TEUR
Deferred expenses and accrued income	46,433	48	46,775

Deferred expenses and accrued income contain expenditure before the balance sheet date which will only be recognized after that date. This item mainly contains prepayments of licensing fees and usage fees for (online) media. Salary payments of TEUR 6,500 for January 2024 are included, which are due on 1 January 2024.

3.4 Trust assets

The trust assets include TEUR 127,509 of trust-administered EU project funds, of which TEUR 43,078 are attributable to IPP.

3.5 Equity

	31.12.2023 TEUR	31.12.2022 TEUR
EQUITY		
Association capital	487,201	500,483
Reserves for statutory purposes	27,415	29,078
Result carried forward	1,025	1,431
TOTAL	515,641	530,992

Equity is entirely accounted for by NÖV. Equity is reported with due consideration given to funding provider requirements and reflecting tax law regulations. Regarding the reserves, the specifications contained in the regulations of the German Fiscal Code (AO) have been implemented. The net loss for the financial year (TEUR 15,350), which is mainly due to the financing of the MPI for the Neurobiology of Behavior – caesar in the form of a consumption foundation, had the effect of reducing equity.

Apart from NÖV, the annual financial statements of the MPG close without net profit or net loss for the year.

3.6 Extraordinary item

The extraordinary item is comprised as follows:

	31.12.2023 TEUR	31.12.2022 TEUR
EXTRAORDINARY ITEM		
from subsidies for fixed assets	2,216,555	2,165,756
from subsidies for current assets	111,111	95,038
TOTAL	2,327,666	2,260,794

The **extraordinary item from subsidies for fixed assets** reflects the fixed assets funded by public sector subsidies and subsidies from other third parties. Accordingly, no extraordinary item was formed for NÖV fixed assets and for an inheritable building right

at the MPI for Psychiatry (TEUR 572), which is matched by a long-term liability. This results in the following table of extraordinary items and fixed assets as of the closing date:

	Fixed assets covered by extraordinary items	Fixed assets not covered by extraordinary items		Total fixed assets
	TEUR	NÖV TEUR	MPI for Psychiatry TEUR	TEUR
Intangible assets	8,297	4	0	8,301
Tangible fixed assets	2,207,709	88,527	572	2,296,808
Financial assets	549	412,563	0	413,112
TOTAL	2,216,555	501,094	572	2,718,221

The **extraordinary item from subsidies for current assets** reflects the current assets financed through institutional or project funding.

3.7 Provisions

Provisions for pensions and similar obligations are comprised as follows:

	1.1.2023 TEUR	Consumption TEUR	Release TEUR	Reversal of discount TEUR	Addition TEUR	31.12.2023 TEUR
Pension obligations	591,463	20,258	14,479	10,348	80,714	647,788
Aid obligations	141,971	3,610	4,068	2,018	1,976	138,287
TOTAL	733,434	23,868	18,547	12,366	82,690	786,075

Provisions for pensions and similar obligations are formed for benefit claims and entitlements for aid resulting from employment contracts similar to civil service contracts which may be concluded under the conditions pertaining to the Annex to No. 8 (1) Bew-Gr-MPG. A total of 1,316 (previous year 1,323) entitled persons, of whom 655 active (previous year 680), are included in the provision for pension obligations as of the reporting date, and a total of 951 (previous year 953) entitled persons, of whom 475 active (previous year 481), are included in the provision for aid obligations. The interest expense shown derives from reversing the discount to the obligation at the beginning of the period applying the interest rate defined at this time, taking into consideration the interest portion of the pensions or aid paid to the beneficiaries in the reporting year.

The difference between discounting applying the average market interest rate for the past ten years and discounting applying the average market interest rate for the past seven years amounts to TEUR 6,793 (previous year TEUR 29,942) for the provisions for pension obligations as of the reporting date.

The **tax provisions** amount to TEUR 86 as of the balance sheet date (Vorjahr 351 TEUR).

Other provisions are comprised as follows:

	1.1.2023 TEUR	Consumption TEUR	Release TEUR	Reversal of discount TEUR	Addition TEUR	31.12.2023 TEUR
Remaining vacation	57,268	57,268	0	0	56,842	56,842
Invoices outstanding	21,601	21,601	0	0	18,289	18,289
Partial retirement	10,031	3,973	0	45	2,176	8,279
Overtime/time credits	8,116	4,389	0	0	5,078	8,805
Archiving costs	3,242	0	0	0	164	3,406
Service anniversaries	2,481	199	0	30	128	2,440
Legal costs	1,746	48	118	0	211	1,791
Travel costs not yet invoiced	2,116	2,116	0	0	2,778	2,778
Miscellaneous other provisions	5,566	1,799	642	16	3,768	6,909
TOTAL	112,167	91,393	760	91	89,434	109,539

Besides short-term flexi-time credits, provisions for overtime/time credits also include longer-term working time accounts in an amount of TEUR 4,115.

3.8 Liabilities

	31.12.2023 TEUR	31.12.2022 TEUR
LIABILITIES		
Bank borrowings	499	516
Trade payables	70,801	49,238
Liabilities to funding providers	366,991	362,121
Liabilities due to affiliated companies	9,093	5,527
Liabilities due to companies in which an equity interest is held	98	287
Other liabilities	21,571	21,437
TOTAL	469,053	439,126

Bank borrowings relate entirely to NÖV.

Trade payables mainly contain typical liabilities from supplies and services. They also include warranty retentions of TEUR 624 (previous year TEUR 553).

	31.12.2023 TEUR	31.12.2022 TEUR
Liabilities to funding providers		
from institutional funding	227,589	220,663
from project funding	139,402	141,458
TOTAL	366,991	362,121

Pursuant to No. 5 of the Management Principles for the MPG (BewGr-MPG), the multi-year availability of funding from institutional funding providers can be established by means of funds managed under own responsibility (Selbstbewirtschaftung) or by another budget instrument. These multi-year available funds are shown on the balance sheet as **liabilities to funding providers from institutional funding**. The balance of approved subsidies, own revenues and other income as well as expenditure in the reporting year is shown.

Also shown here are TEUR 15,716 of reimbursement claims of federal states resulting from the MPG's final calculation of fund distribution which in principle are to be paid in the third year following billing; TEUR 7,709 of this amount has a residual term of over one year.

Liabilities to funding providers from project funding essentially contain the funds available for the following year as the balance of third-party funding subsidies received, own revenues and other income, and expenses in the reporting year.

Liabilities due to affiliated companies mainly relate to the Max-Planck-Institut für Eisenforschung GmbH in the framework of funding not yet called off as part of the consortium of applicants in 2023.

Other liabilities contain liabilities towards tax authorities resulting from income tax in the amount of TEUR 11,650 as of the balance sheet date.

The following **statement of liabilities** shows the residual terms of individual liability items (previous-year data in parentheses):

	31.12.2023 TEUR	Residual term		
		up to 1 year TEUR	1 to 5 years TEUR	more than 5 years TEUR
STATEMENT OF LIABILITIES				
Bank borrowings	499 (516)	17 (16)	68 (68)	414 (432)
Trade payables	70,801 (49,238)	70,801 (49,233)	0 (5)	0 (0)
Liabilities to funding providers	366,991 (362,121)	359,282 (354,114)	7,709 (8,007)	0 (0)
Liabilities due to affiliated companies	9,093 (5,527)	9,093 (5,527)	0 (0)	0 (0)
Liabilities due to companies in which an equity interest is held	98 (287)	98 (287)	0 (0)	0 (0)
Other liabilities	21,571 (21,437)	21,297 (21,026)	274 (411)	0 (0)
TOTAL	469,053 (439,126)	460,588 (430,203)	8,051 (8,491)	414 (432)

The liabilities are not secured through rights of lien or similar rights.

3.9 Deferred income and accrued expenses

	31.12.2023 TEUR	31.12.2022 TEUR
Deferred income and accrued expenses	739	482

Deferred income and accrued expenses contains revenues received before the balance sheet date which will only be recognized in profit or loss after that date.

4. Explanations to the statement of profit and loss

Subsidies from institutional funding

The subsidies from institutional funding (TEUR 2,100,163, previous year TEUR 2,033,707) are comprised as follows in the reporting year:

	2023 MPG excl. IPP TEUR	2023 IPP TEUR	2023 MPG TEUR	2022 MPG TEUR
SUBSIDIES FROM INSTITUTIONAL FUNDING				
Basic funding	1,939,216	125,640	2,064,856	2,006,747
<i>of which from federal government</i>	1,091,554	113,583	1,205,137	1,174,986
<i>of which from federal states</i>	847,662	12,057	859,719	831,761
Partial special funding	16,450	0	16,450	20,050
<i>of which from federal government</i>	0	0	0	0
<i>of which from federal states</i>	16,450	0	16,450	20,050
Special funding	16,725	0	16,725	4,908
<i>of which from federal government</i>	11,817	0	11,817	0
<i>of which from federal states</i>	4,908	0	4,908	4,908
Other partial special funding	2,132	0	2,132	2,002
TOTAL	1,974,523	125,640	2,100,163	2,033,707

The federal government and the federal states provide on a 50:50 basis the financial funding in the **basic funding** of the MPG excluding IPP. For IPP, the ratio of basic funding is 90:10. In accordance with the agreement of the Joint Initiative for Research and Innovation IV, a budget growth of 3% was granted by the funding providers.

In 2023, federal government grants from the energy relief package – hardship regulation for non-university research – amounting to TEUR 11,817 thousand have been received as **special federal funding**.

Other partial special funding relates to a subsidy from the Netherlands for the MPI for Psycholinguistics, Nijmegen.

Changes in receivables due from funding providers deriving from compensation claims

The change in receivables due from funding providers deriving from compensation claims of TEUR 53,828 (previous year TEUR 22,581) is comprised as follows:

	2023 TEUR	2022 TEUR
MPG excluding IPP	48,498	12,855
IPP	5,330	9,726

Own revenues and other income

Own revenues and other income (TEUR 421,410 previous year TEUR 353,955) are comprised as follows:

	2023 TEUR	2022 TEUR
OWN REVENUES AND OTHER INCOME		
Income from research and development, and from utilization of research facilities	4,336	3,268
Income from licence and know-how agreements	8,240	15,837
Income from infrastructure services and sales of materials	26,847	25,903
Rental and lease income	15,669	14,139
Income from fixed asset disposals	1,269	3,511
Increase/(-)decrease in work-in-progress	0	0
Other work performed by the enterprise and capitalized	5,988	6,162
Financial income, income from participating interests, interest income	4,990	5,234
Other operating income	354,071	279,901
<i>containing</i>		
<i>Income relating to another accounting period</i>	2,282	1,726
<i>Other income</i>	48,826	34,419
<i>Release of multi-year available funds</i>	302,963	243,756

Income from licence and know-how agreements originated from the utilization of the MPG's intangible invention assets by Max-Planck-Innovation GmbH and from the disposal of shares in technology transfer spin-offs. In addition to the income received up to the preparation of the financial statements, the income includes forecast income in the amount of TEUR 5,762 (previous year TEUR 7,140) that is attributable to the financial year but will only be received in the course of the following year.

Income from infrastructure services and sales of materials consists mainly of revenues generated by the MPI for Psychiatry from hospital services.

Rental and lease income results mainly from letting guest apartments and guest rooms. It also contains NÖV income (including the conference venues Schloss Ringberg and Harnack-Haus) in the amount of TEUR 4,627 (previous year TEUR 4,605).

Expenditure arising from the **disposal of fixed assets** (for subsidy-financed fixed assets) is offset by the same amount of income resulting from the release of the extraordinary item from subsidies for fixed assets, and is shown in income from fixed asset disposals.

Of the **other work performed by the enterprise and capitalized** an amount of TEUR 4,172 is attributable to the IPP (previous year: TEUR 3,921).

Financial income, income from participating interests, interest income contains income from securities recognized in NÖV, amounting to TEUR 3,308 (previous year TEUR 4,659).

Income relating to another accounting period includes income from subsequent capitalizations in an amount of TEUR 88.

Other income contains income from the release of provisions amounting to TEUR 19,643 (previous year TEUR 13,505).

Multi-year available funds from institutional funding as well as from project funding in the current year are expensed as a liability to funding providers, and released in the following year as income in the same amount. The release of multi-year available funds (from 2022) relates only to MPG excluding IPP, and is comprised as follows:

	TEUR
Release of multi-year available funds	
Basic funding	192,206
Special funding	1,416
Project funding	98,444
Undisbursed funds for operations pursuant to §26 of the Federal Budget Ordinance (BHO) including MPI for Psychiatry	10,897
TOTAL	302,963

Subsidies from project funds

IPP accounts for TEUR 20,008 (previous year TEUR 12,845) of the TEUR 284,137 subsidies from project funds (previous year TEUR 283,882).

Income from the release of extraordinary items (loan repayment)

This item (TEUR 68, previous year TEUR 69) contains the income from the release of the extraordinary item from subsidies for fixed assets arising from redemption payment of family home loans.

Personnel expenses

Personnel expenses (TEUR 1,378,765, previous year TEUR 1,286,030) contain expenses for the support of junior scientists amounting to TEUR 371,276 (previous year TEUR 353,744). Scholarship holders account for TEUR 14,504 (previous year TEUR 15,735).

Social security contributions and expenses for pensions and benefits (TEUR 320,642, previous year TEUR 266,074) includes the balance from the addition to, and consumption of, provisions for pension obligations in an amount of TEUR 60,457 (previous year TEUR –523) and for aid obligations in an amount of TEUR –1,635 (previous year TEUR 3,606). Expenses for aid payments were incurred in a total of TEUR 5,351 (previous year TEUR 4,854) and for childcare costs in an amount of TEUR 1,941 (previous year TEUR 1,722).

Costs of materials

Expenses for raw materials, consumables and supplies, and for purchased goods (TEUR 230,339, previous year TEUR 201,387) mainly contain expenses for research materials of TEUR 107,445 (previous year TEUR 98,735) and expenses for power and water supplies amounting to TEUR 119,623 (previous year TEUR 99,974).

Expenses for purchased services of TEUR 11,862 (previous year TEUR 10,787) chiefly represent expenses for awarding external research contracts in the area of third-party funding.

Change in the extraordinary item for current assets

The increase in the extraordinary item for current assets in an amount of TEUR 16,354 is composed of:

- the increase in the extraordinary item recognized on the balance sheet for current assets (TEUR 16,074),
- less the change to shares in spin-offs held for disposal (TEUR 90)
- plus the change in other securities in the subsidy-financed area (TEUR 370).

Depreciation and amortization of intangible and tangible fixed assets

Since fixed assets are shown by the gross method, which necessitates showing depreciation and amortization as an expense item in the statement of profit and loss, an amount corresponding to the depreciation and amortization (TEUR 320,882, previous year TEUR 332,990) is released from the extraordinary item of subsidies to fixed assets (TEUR 318,503, previous year TEUR 330,636) without affecting the annual result (for the subsidy-financed fixed assets). The difference corresponds to the depreciation and amortization of the fixed assets not covered by extraordinary items relating to NÖV and MPI for Psychiatry.

Depreciation and amortization on securities under current assets

Depreciation and amortization on securities under current assets amounted to TEUR 525 (previous year: TEUR 598) and were taken to the lower fair value as of the balance sheet date. Insofar as the securities are not part of the NÖV, a corresponding release of the extraordinary item from subsidies for current assets (TEUR 370) was effected.

Other expenses

Interest and similar expenses (TEUR 12,460, previous year TEUR 12,791) consist almost entirely of interest expenses arising from the reversal of discounts to provisions (TEUR 12,457, previous year TEUR 12,789).

Other operating expenses of TEUR 804,604 (previous year TEUR 782,995) are comprised as follows:

	2023 TEUR	2022 TEUR
Other operating expenses		
Management of land and buildings	189,565	177,036
Libraries	11,515	23,257
Other research expenses	134,472	114,087
<i>of which</i>		
Travel costs	35,379	27,572
Conferences, advanced training	20,419	16,801
Publications, public relations	8,713	8,385
Other expenses for science and research purposes	69,961	61,329
Business requirements	108,268	97,102
Auditing and advisory costs	24,530	24,620
Further other expenses	42,141	43,930
Expenses from allocation to multi-year available funds	294,113	302,963

The **expenses for allocation to multi-year available funds** are attributable to the MPG excluding IPP and represent in relation to institutional funding and project funding the balance of subsidy-financed income and expenses in the statement of profit and loss. They are comprised as follows:

	TEUR
Expenses for allocation to multi-year available funds	
Institutional funding	
Basic funding	185,673
Special funding	-127
Project funding	96,877
Undisbursed funds for operations pursuant to §26 of the Federal Budget Ordinance (BHO) including MPI for Psychiatry	11,690
TOTAL	294,113

The **taxes on income and revenue** amount to TEUR 114 (previous year TEUR 222).

Transfers and subsidies granted

The MPG is authorized to transfer funding provided to it to various final recipients as a non-repayable subsidy.

Funding was transferred as follows in the reporting year:

	2023 TEUR	2022 TEUR
TRANSFERS AND SUBSIDIES GRANTED		
For institutional funding, MPG excluding IPP		
to institutions within Germany	8,986	7,017
to institutions abroad	26,759	22,841
For project funding, MPG excluding IPP		
in Germany	6,683	15,675
of which from special funding	2,557	2,176
abroad	2,947	13,006
For the transfer of personnel due to closures/partial closures, MPG excluding IPP	0	0
Transferred IPP subsidies	0	0
TOTAL	45,375	58,539
<i>for information purposes: subsidies granted to internal institutions</i>	30,278	30,052

The subsidies granted to internal institutions were consolidated in the annual financial statements.

Expense from addition to the extraordinary item (subsidized investments)

Expenses from addition to the extraordinary item to finance intangible and tangible fixed assets (TEUR 372,555, previous year TEUR 334,532) represent the subsidized investments in these assets. They correlate in their entirety with the additions in the reporting year in accordance with the statement of changes in fixed assets (TEUR 373,392). The difference consists, firstly, of the additions to the NÖV (TEUR 925). Secondly, expenses from the addition to the extraordinary item to finance intangible and tangible fixed assets include subsequent capitalizations of the current year at their book value (TEUR 88), which are presented openly in separate columns in the statement of changes in fixed assets.

Expenses from addition to the extraordinary item to finance financial assets and shares in spin-offs (TEUR 108, previous year TEUR 126) result from expenses for the acquisition of shares in spin-offs (TEUR 105) and the addition of participations (TEUR 3).

5. Other disclosures

Contingent liabilities and other financial obligations

No risks existed from off-balance sheet transactions as defined by §285 No. 3 HGB or contingent liabilities pursuant to §251 HGB as of the balance sheet date.

Regarding the Max Planck Digital Library, obligations arise up to the amount of EUR 209.0 million in the period covered by the medium-term budgetary accounting (2024 to 2028) for the MPG-wide basic supply of software and online services as well as literature. The licence contracts required for this purpose are of different durations.

Other financial obligations of around EUR 239.6 million also result from the perspective of the medium-term budgetary accounting of the MPG from the pro rata funding of jointly maintained institutions or joint ventures during scientific collaborations. In particular, this relates the Max Planck Florida Institute for Neuroscience, the Deutsches Klimarechenzentrum GmbH, the Gesellschaft für wissenschaftliche Datenverarbeitung mbH Göttingen, the Institut de Radio Astronomie Millimétrique as well as the Large Binocular Telescope.

The MPG appoints its top scientists for life and undertakes as part of the appointment to provide its scientists with funds for their basic scientific equipment. The announced call for these funds will result in possible obligations of around EUR 138.4 million within the timeframe of the medium-term budgetary accounting.

As of 31 December 2023, total construction costs budgeted but not yet disbursed amount to around EUR 212.9 million for major construction projects already commenced by Institutes and facilities.

Order obligations aside from construction projects total around EUR 101.6 million as of 31 December 2023.

Employees

The MPG employed an average of 19,690 staff during the financial year:

	Number 2023	Number 2022
Scientists	6,407	6,462
Doctoral students with funding contracts	3,302	3,365
Non-scientific staff	8,519	8,459
Student and graduate assistants	1,462	1,521
EMPLOYEES (excluding trainees and interns)	19,690	19,807
<i>for information purposes: Scholarship holders</i>	<i>511</i>	<i>520</i>

Participations

The MPG holds shares in other companies or major international projects in order to exploit synergy effects for scientific assignments to the best possible long-term advantage.

As of 31 December 2023, the following shareholdings existed:

Name	Registered seat	Purpose	Share in the capital %	Book value as of 31.12.2023 EUR
SHARES IN AFFILIATED COMPANIES				
Max-Planck-Innovation GmbH	Munich	The company manages and exploits intangible invention assets owned by the Max Planck Society.	100.00	500,000.00
Minerva Stiftung Gesellschaft für die Forschung mbH	Munich	The purpose of the (non-profit) company is to fund science and research, on the one hand by providing financial support for research projects at home and abroad, and on the other by operating funding programmes, principally in Israel.	100.00	26,000.00
Max-Planck-Stiftung für Internationalen Frieden und Rechtsstaatlichkeit gemeinnützige GmbH	Heidelberg	The purpose of the company is the advancement of science and research, the international ethos of tolerance and the concept of international understanding, development cooperation, public and professional education as well as democracy as a political system.	100.00	25,000.00
Deutsches Klimarechenzentrum GmbH	Hamburg	The object and purpose of the (non-profit) company is the promotion of basic research and applied research in climatology and the disciplines immediately related to climatology. The purpose is achieved in particular through the expansion and operation of a climate computing centre.	54.50	31,200.00
Max-Planck-Institut für Eisenforschung Gesellschaft mit beschränkter Haftung	Düsseldorf	The object of the company (non-profit) is freely and independently conducted scientific research, primarily basic research. This purpose is realized in particular by carrying out its own research projects in the field of complex materials.	100.00	26,000.00

Name	Registered seat	Purpose	Share in the capital %	Book value as of 31.12.2023 EUR
PARTICIPATIONS				
Gesellschaft für wissenschaftliche Datenverarbeitung mbH Göttingen	Göttingen	This (non-profit) company promotes science and research. It fulfils the function of a computing and competence centre for the MPG and a university computing centre for the University of Göttingen.	50.00	26,000.00
Max Planck Graduate Center mit der Johannes Gutenberg-Universität Mainz GmbH	Mainz	The object of the (non-profit) company is the advancement of science and research, in particular by means of interdisciplinary teaching and doctoral programmes for junior scientists.	50.00	12,500.00
UltraFast Innovations GmbH	Garching	The object of the company is to develop and produce special mirror optics and filters with tailor-made properties for laser applications, as well as laser systems and measurement equipment in which these optics are used.	50.00	12,500.00
Cyber Valley GmbH	Stuttgart	The object of the company is to strengthen the research, development, application and acceptance of methods and technologies in the field of intelligent systems.	49.00	12,319.12
Institut de Radio Astronomie Millimétrique	Grenoble/France	The object is the joint operation of two observation stations on Pico Veleta (30-metre telescope) in Spain and on the Plateau de Bure (NOEMA observatory with twelve 15-metre telescopes) in France as well as a science laboratory in Grenoble, France.	47.00	716.75
MPDL Services gGmbH	Munich	The object of the company is the (in-house) provision to public and non-profit clients, especially German scientific institutions, of access to scientific literature (access rights) and scientific publication services for the DEAL project of the Alliance of Scientific Organisations, in return for a fee to cover costs. This purpose is fulfilled, in particular, through the awarding and management of contracts (including contracts for the benefit of third parties) with publishers and other service providers.	31.25	33,250.00
EuResist Network GEIE	Rome/Italy	European Economic Interest Grouping, founded as part of the 7th EU research framework programme for the "CHAIN – Collaborative HIV and Anti-HIV Drug Resistance Network" project.	20.00	3,100.22
Health + Life Science Alliance Heidelberg Mannheim gGmbH	Heidelberg	In particular, the purpose of the company is to create a joint research hub for life sciences and medical research, to support the realization of top appointments of scientists and the recruitment of young talent for the region, the establishment and operation of joint high-tech platforms, the acquisition of third-party funds and the promotion of cross-institutional programs in research and teaching.	14.29	3,600.00
Wissenschaft im Dialog gGmbH	Berlin	The object of the company is to promote dialogue between science and society with special regard to the latest public forms of communication, to promote understanding between science, research and the public, information on the methods and processes of scientific research as well as to emphasize the mutual interactions and dependencies of science, business and society.	8.33	5,000.00
Schloss Dagstuhl – Leibniz Zentrum für Informatik Gesellschaft mit beschränkter Haftung	Wadern	As an international meeting point and research centre for computer science, the task of this (non-profit) company is to conduct scientific computer science conferences.	7.70	5,200.00

Name	Registered seat	Purpose	Share in the capital %	Book value as of 31.12.2023 EUR
Cherenkov Telescope Array Observatory gemeinnützige GmbH	Heidelberg	The company is responsible for: – developing the planning and preparing the realization of the CTAO Facility as well as the development of the founding accord for the construction and Operation of the CTAO Facility – selecting and equipping the telescope locations – planning and development as well as construction and operation of prototype telescopes and related instruments and infrastructure for test purposes – preparation of programmes for scientific research conducted in the CTAO Facility.	5.00	1,250.00
LSI Pre-Seed-Fonds GmbH	Bonn	LSI PSF GmbH operates together with Life Science Inkubator GmbH & Co. KG (management company Life Science Inkubator GmbH is a wholly-owned subsidiary of Max-Planck Innovation GmbH) an incubator for researchers from German universities and research facilities interested in founding their own company.	3.76	550,000.00
FIZ Karlsruhe – Leibniz Institut für Informationsinfrastruktur GmbH	Eggenstein-Leopoldshafen	The task of this (non-profit) company is to provide science and research with scientific information, develop corresponding products and services in the field of scientific information infrastructure and to make them publicly accessible.	3.26	1,560.00
Futurium gGmbH (vormals Haus der Zukunft gGmbH)	Berlin	The company's purpose is to operate the Futurium as a location for presentations and dialog for science, research and development. Exhibitions and events are to make future-oriented scientific and technical developments of national and international significance visible, and present them for discussion.	1.00	250.00

No details are given of these companies' equity or their results in the last financial year due to their subordinate significance in accordance with §286 para. 3 sentence 1 No. 1 HGB.

The MPG refrains from preparing consolidated financial statements in the meaning of No. 14 (1) of the Management Principles for the MPG (BewGr-MPG), as the participations reported under the balance sheet item "shares in affiliated companies" are of subordinate significance, both individually as well as together, for the net assets, financial position and results of operations of the MPG.

MPG Bodies in their tasks

The MPG Statutes specify the following bodies:

- the President,
- the Executive Committee,
- the Senate,
- the General Meeting,
- the Scientific Council and its Sections

The **President** represents the Max Planck Society, drafts the outlines of its science policy, and works to ensure trustful collaboration within the Max Planck Society. The President chairs the Senate, Executive Committee and General Meeting. In cases that cannot be deferred, the President may make decisions falling within these bodies' competency.

The **Executive Committee** advises the President and prepares resolutions for the Senate and the General Meeting. It prepares the overall budget and submits it to the Senate for adoption. It also prepares the annual report as well as the annual accounts for adoption by the Senate. Furthermore, through the President, it exercises a supervisory role over the Administrative Headquarters and possesses the decision-making power in all of the Society's matters that are not allocated to another body and that extend above and beyond current transactions to be managed by the Administrative Headquarters. Together with the Secretary General (the Secretary Generals), it forms the Management Board in the meaning of the law.

The **Senate** is an important decision-making body of the Max Planck Society. The Senate elects the President and other members of the Executive Committee and decides on the appointment of the Secretary General. It decides on the foundation and closure of Institutes and Departments, the appointment of Scientific Members and the by-laws of the Institutes. The Senate decides on the involvement of the Max Planck Society in other institutions and approves the overall budget; it also approves the annual report and presents it to the General Meeting. It adopts the annual accounts and decides on the admission of Supporting Members. The Senate can also pass resolutions on all matters of the Max Planck Society that the Statutes do not reserve for the General Meeting. The voting-entitled members of the Senate include both Elected Senators and Ex officio Members. The Senate's composition reflects the aim to draw on experience from all important areas of public life in important decisions. For this reason, the Elected Senators – of whom there are a minimum of twelve and a maximum of 32 – include not only outstanding MPG scientists but also high-ranking representatives of the federal government and the federal states, important personalities from business enterprises and scientific organizations as well as other socially relevant groups.

The Senate is supported by three Senate Committees:

- The **Senate Committee for Research Planning** advises on questions of research policy and research planning.
- The **Audit Committee** reviews the lawfulness of budget implementation and the correctness of the Society's accounting, as well as the effectiveness of its risk and compliance management. It makes proposals to the General Meeting regarding the appointment of external auditors, determines the criteria and scope of the audit engagement and receives the external auditors' reports. It receives the annual report of the Internal Auditing Department and is authorized to prompt further audits.
- The task of the **Employment Committee** is to decide upon the reward of and upon the approval of ancillary activities undertaken by the President and upon the reward of and upon the approval of function-related ancillary activities undertaken by the other members of the Executive Committee. The Employment Committee is further tasked with deciding upon the reward of former Presidents in return for the performance of tasks for the Society.

The **General Meeting** (the meeting of its members) is the uppermost association body of the Max Planck Society. It decides on amendments to the Society's Statutes, elects the Senate members, receives the annual report, audits and approves the annual accounts, and grants approbation. The Society's members include its Scientific Members, Supporting Members, Ex officio Members, and Honorary Members.

The **Scientific Council** consists of Scientific Members and the heads of the Institutes and of research facilities equivalent to Institutes. It also comprises scientific staff elected by the Institutes to the Sections. The Emeritus Scientific Members and the External Scientific Members of the Institute may attend meetings as guests in an advisory capacity. The Scientific Council is divided into three Sections. The Sections' task is to discuss the Institutes' joint matters and prepare the Senate's scientific decisions through specialist recommendations.

Staff of the MPG governing bodies³

PRESIDENT

Patrick Cramer, Prof. Dr., München, Wissenschaftliches Mitglied des Max-Planck-Instituts für Multidisziplinäre Naturwissenschaften, Göttingen (seit 23. Juni 2023)

Martin Stratmann, Prof. Dr., München, Wissenschaftliches Mitglied des Max-Planck-Instituts für Eisenforschung GmbH, Düsseldorf (bis 22. Juni 2023)

EXECUTIVE COMMITTEE

PRESIDENT – CHAIRPERSON

Patrick Cramer, Prof. Dr., München, Wissenschaftliches Mitglied des Max-Planck-Instituts für Multidisziplinäre Naturwissenschaften, Göttingen (seit 23. Juni 2023)

Martin Stratmann, Prof. Dr., München, Wissenschaftliches Mitglied des Max-Planck-Instituts für Eisenforschung GmbH, Düsseldorf (bis 22. Juni 2023)

VICE PRESIDENTS

Asifa Akhtar, Dr., Wissenschaftliches Mitglied und Direktorin am Max-Planck-Institut für Immunbiologie und Epigenetik, Freiburg

Andreas Barner, Prof. Dr. Dr., Mitglied des Gesellschafterausschusses der C. H. Boehringer Sohn AG & Co. KG, Ingelheim am Rhein (bis 22. Juni 2023)

Klaus Blaum, Prof. Dr., Wissenschaftliches Mitglied und Direktor am Max-Planck-Institut für Kernphysik, Heidelberg (bis 22. Juni 2023)

Christian Doeller, Prof. Dr., Wissenschaftliches Mitglied und Direktor am Max-Planck-Institut für Kognitions- und Neurowissenschaften, Leipzig (seit 23. Juni 2023)

Claudia Felser, Prof. Dr., Wissenschaftliches Mitglied und Direktorin am Max-Planck-Institut für Chemische Physik fester Stoffe, Dresden (seit 23. Juni 2023)

Sibylle Günter, Prof. Dr., Wissenschaftliches Mitglied und Wissenschaftliche Direktorin des Max-Planck-Instituts für Plasma-physik, Garching (seit 23. Juni 2023)

Ulman Lindenberger, Prof. Dr., Wissenschaftliches Mitglied und Direktor am Max-Planck-Institut für Bildungsforschung, Berlin (bis 22. Juni 2023)

TREASURER

Ralf P. Thomas, Prof. Dr., Mitglied des Vorstands und Chief Financial Officer der Siemens AG, München

OTHER MEMBERS

Frank Appel, Dr., Vorsitzender des Aufsichtsrats der Deutschen Telekom AG, Königswinter (seit 23. Juni 2023)

Nikolaus von Bomhard, Dr., Vorsitzender des Aufsichtsrats der Münchener Rückversicherungs-Gesellschaft, München (bis 22. Juni 2023)

Renate Köcher, Prof. Dr., Geschäftsführerin des Instituts für Demoskopie Allensbach, Gesellschaft zum Studium der öffentlichen Meinung mbH, Allensbach (seit 23. Juni 2023)

Nicola Leibinger-Kammüller, Dr., Vorsitzende des Vorstands und Gesellschafterin der TRUMPF GmbH + Co. KG, Ditzingen

MANAGEMENT BOARD

Together with the Secretary General **Dr. Simone Schwanitz**, Munich, the Board of Directors forms the Executive Committee within the meaning of the law.

SENATE

CHAIRPERSON

Patrick Cramer, Prof. Dr., Präsident der Max-Planck-Gesellschaft, München, Wissenschaftliches Mitglied des Max-Planck-Instituts für Multidisziplinäre Naturwissenschaften, Göttingen (seit 23. Juni 2023)

Martin Stratmann, Prof. Dr., Präsident der Max-Planck-Gesellschaft, München, Wissenschaftliches Mitglied des Max-Planck-Instituts für Eisenforschung GmbH, Düsseldorf (bis 22. Juni 2023)

ELECTED SENATORS

Asifa Akhtar, Dr., Vizepräsidentin der Max-Planck-Gesellschaft, Wissenschaftliches Mitglied und Direktorin am Max-Planck-Institut für Immunbiologie und Epigenetik, Freiburg

³The dates in brackets show the date of leaving (until/bis) or joining (since/seit) the respective governing body.

Frank Appel, Dr., Mitglied des Verwaltungsrats der Max-Planck-Gesellschaft, Vorsitzender des Aufsichtsrats der Deutschen Telekom AG, Königswinter

Simone Bagel-Trah, Dr., Vorsitzende des Aufsichtsrats und des Gesellschafterausschusses der Henkel AG & Co. KGaA, Düsseldorf

Andreas Barner, Prof. Dr. Dr., Vizepräsident der Max-Planck-Gesellschaft, Mitglied des Gesellschafterausschusses der C. H. Boehringer Sohn AG & Co. KG, Ingelheim am Rhein (bis 22. Juni 2023)

Theresia Bauer, MdL, Ministerin a. D. des Landes Baden-Württemberg, Heidelberg (bis 22. Juni 2023)

Heinrich Bedford-Strohm, Prof. Dr., Vorsitzender des Zentralausschusses des Ökumenischen Rats der Kirchen (ÖRK), München

Ulrike Beisiegel, Prof. Dr. Dr. h. c., ehem. Präsidentin der Universität Göttingen, Hamburg (bis 22. Juni 2023)

Christiane Benner, Erste Vorsitzende des Vorstands der IG Metall, Frankfurt/Main (seit 23. Juni 2023)

Klaus Blaum, Prof. Dr., Vizepräsident der Max-Planck-Gesellschaft, Wissenschaftliches Mitglied und Direktor am Max-Planck-Institut für Kernphysik, Heidelberg (bis 22. Juni 2023)

Antje Boetius, Prof. Dr., Auswärtiges Wissenschaftliches Mitglied des Max-Planck-Instituts für marine Mikrobiologie, Bremen, Direktorin des Alfred-Wegener-Instituts – Helmholtz-Zentrum für Polar- und Meeresforschung, Bremerhaven (seit 23. Juni 2023)

Nikolaus von Bomhard, Dr., Mitglied des Verwaltungsrats der Max-Planck-Gesellschaft, Vorsitzender des Aufsichtsrats der Münchener Rückversicherungs-Gesellschaft, München (bis 22. Juni 2023)

Martin Bruder Müller, Dr., Vorstandsvorsitzender der BASF SE, Ludwigshafen (bis 22. Juni 2023)

Tanja Brühl, Prof. Dr., Präsidentin der Technischen Universität Darmstadt, Darmstadt (seit 23. Juni 2023)

Alon Chen, Prof. Ph. D., Auswärtiges Wissenschaftliches Mitglied des Max-Planck-Instituts für Psychiatrie, München, Präsident des Weizmann Institute of Science, Rehovot, Israel (seit 23. Juni 2023)

Anna Christmann, Dr., MdB, Bundestagsfraktion Bündnis 90/ Die Grünen, Berlin (seit 23. Juni 2023)

Christian Doeller, Prof. Dr., Vizepräsident der Max-Planck-Gesellschaft, Wissenschaftliches Mitglied und Direktor am Max-Planck-Institut für Kognitions- und Neurowissenschaften, Leipzig (seit 23. Juni 2023)

Malu Dreyer, Ministerpräsidentin des Landes Rheinland-Pfalz, Mainz

Claudia Felser, Prof. Dr., Vizepräsidentin der Max-Planck-Gesellschaft, Wissenschaftliches Mitglied und Direktorin am Max-Planck-Institut für Chemische Physik fester Stoffe, Dresden (seit 23. Juni 2023)

Joachim Gauck, Bundespräsident a. D. der Bundesrepublik Deutschland, Berlin (bis 22. Juni 2023)

Sibylle Günter, Prof. Dr., Vizepräsidentin der Max-Planck-Gesellschaft, Wissenschaftliches Mitglied und Wissenschaftliche Direktorin des Max-Planck-Instituts für Plasmaphysik, Garching (seit 23. Juni 2023)

Franz-Ulrich Hartl, Prof. Dr., Wissenschaftliches Mitglied und Direktor am Max-Planck-Institut für Biochemie, Martinsried

Edith Heard, Prof. Ph. D., FRS, Generaldirektorin des European Molecular Biology Laboratory, Heidelberg

Stefan W. Hell, Prof. Dr., Wissenschaftliches Mitglied und Direktor am Max-Planck-Institut für Multidisziplinäre Naturwissenschaften, Göttingen, und Direktor am Max-Planck-Institut für medizinische Forschung, Heidelberg

Wolfgang A. Herrmann, Prof. Dr. Dr. h. c. mult., Präsident Emeritus der Technischen Universität München, Garching (bis 22. Juni 2023)

Berthold Huber, ehem. Erster Vorsitzender der IG Metall, Frankfurt/Main (bis 22. Juni 2023)

Michael Kaschke, Prof. Dr., Präsident des Stifterverbandes für die Deutsche Wissenschaft e. V., Essen (seit 23. Juni 2023)

Jürgen Kaube, Mitherausgeber der Frankfurter Allgemeinen Zeitung, Frankfurt/Main (bis 22. Juni 2023)

Renate Köcher, Prof. Dr., Mitglied des Verwaltungsrats der Max-Planck-Gesellschaft, Geschäftsführerin des Instituts für Demoskopie Allensbach, Gesellschaft zum Studium der öffentlichen Meinung mbH, Allensbach (seit 23. Juni 2023)

Michael Kretschmer, Ministerpräsident des Freistaates Sachsen, Dresden

Joachim Kreuzburg, Dr., Chief Executive Officer der Sartorius AG, Göttingen (seit 23. Juni 2023)

Heyo K. Kroemer, Prof. Dr., Vorstandsvorsitzender der Charité – Universitätsmedizin Berlin, Berlin (seit 23. Juni 2023)

Sabine Kunst, Prof. Dr.-Ing. Dr., Vorsitzende des Vorstands der Joachim Herz Stiftung, Hamburg

Nicola Leibinger-Kammüller, Dr., Mitglied des Verwaltungsrats der Max-Planck-Gesellschaft, Vorsitzende des Vorstands und Gesellschafterin der TRUMPF GmbH + Co. KG, Ditzingen

Ulman Lindenberger, Prof. Dr., Vizepräsident der Max-Planck-Gesellschaft, Wissenschaftliches Mitglied und Direktor am Max-Planck-Institut für Bildungsforschung, Berlin (bis 22. Juni 2023)

Bettina Limperg, Präsidentin des Bundesgerichtshofs, Karlsruhe (seit 23. Juni 2023)

Anton Losinger, Dr. Dr., Weihbischof des Bistums Augsburg, Augsburg (bis 22. Juni 2023)

Melanie Maas-Brunner, Dr., Mitglied des Vorstands und Chief Technology Officer der BASF SE, Ludwigshafen (seit 23. Juni 2023)

Mai Thi Nguyen-Kim, Dr., Wissenschaftsjournalistin, Rödermark

Sabine Nikolaus, Dr., Vorsitzende der Geschäftsführung der Boehringer Ingelheim Deutschland GmbH, Boehringer Ingelheim Pharma GmbH & Co. KG, Ingelheim am Rhein (seit 23. Juni 2023)

Norbert Reithofer, Dr.-Ing. Dr.-Ing. E. h., Vorsitzender des Aufsichtsrats der Bayerischen Motoren Werke Aktiengesellschaft, München (bis 22. Juni 2023)

Wolfgang Schön, Prof. Dr. Dr. h. c., Wissenschaftliches Mitglied und Direktor am Max-Planck-Institut für Steuerrecht und Öffentliche Finanzen, München (seit 23. Juni 2023)

Peter Seeberger, Prof. Dr., Wissenschaftliches Mitglied und Direktor am Max-Planck-Institut für Kolloid- und Grenzflächenforschung, Potsdam

Andreas Sentker, Geschäftsführender Redakteur DIE ZEIT, Hamburg (seit 23. Juni 2023)

Ralf P. Thomas, Prof. Dr., Schatzmeister der Max-Planck-Gesellschaft, Mitglied des Vorstands und Chief Financial Officer der Siemens AG, München

Andreas Voßkuhle, Prof. Dr. Dr. h. c. mult., Präsident a. D. des Bundesverfassungsgerichts, Freiburg (bis 22. Juni 2023)

Joachim Wenning, Dr., Vorsitzender des Vorstands der Münchener Rückversicherungs-Gesellschaft AG, München (seit 23. Juni 2023)

Daniel Zajfman, Prof. Dr., Auswärtiges Wissenschaftliches Mitglied des Max-Planck-Instituts für Kernphysik, Heidelberg, Chair of the Academic Board of the Israel Science Foundation, Weizmann Institute of Science, Rehovot, Israel (bis 22. Juni 2023)

Reinhard Zimmermann, Prof. Dr. Dr. h. c. mult., Emeritiertes Wissenschaftliches Mitglied des Max-Planck-Instituts für ausländisches und internationales Privatrecht, Hamburg (bis 22. Juni 2023)

Maciej Zyllicz, Prof. Dr. Dr. h. c., President and Executive Director of the Foundation for Polish Science, Warschau, Polen (bis 22. Juni 2023)

EX OFFICIO MEMBERS

Hubert Aiwanger, MdL, Bayerischer Staatsminister für Wirtschaft, Landesentwicklung und Energie, München, als Vertreter der Länder (bis 30. Juni 2023)

Christoph Brumann, Prof. Dr., Forschungsgruppenleiter am Max-Planck-Institut für ethnologische Forschung, Halle (Saale), als Vertreter der wissenschaftlichen Mitarbeiterinnen und Mitarbeiter der Geistes-, Sozial- und Humanwissenschaftlichen Sektion des Wissenschaftlichen Rates der Max-Planck-Gesellschaft (seit 23. Juni 2023)

Andreas Dressel, Dr., Präses der Finanzbehörde der Freien und Hansestadt Hamburg, als Vertreter der Länder

Peter Druschel, Prof. Ph. D., Wissenschaftliches Mitglied und Direktor am Max-Planck-Institut für Softwaresysteme, Saarbrücken, als Vorsitzender der Chemisch-Physikalisch-Technischen Sektion des Wissenschaftlichen Rates der Max-Planck-Gesellschaft (bis 22. Juni 2023)

Gloria von Eilpe, als Vorsitzende des Gesamtbetriebsrates der Max-Planck-Gesellschaft, München

Werner Gatzert, Staatssekretär im Bundesministerium der Finanzen, Berlin, als Vertreter des Bundes (bis 31. Dezember 2023)

Hana Gründler, Dr., Permanent Senior Research Scholar am Kunsthistorischen Institut in Florenz – Max-Planck-Institut, Florenz, Italien, als Vertreterin der wissenschaftlichen Mitarbeiterinnen und Mitarbeiter der Geistes-, Sozial- und Humanwissenschaftlichen Sektion des Wissenschaftlichen Rates der Max-Planck-Gesellschaft (bis 22. Juni 2023)

Bernhard Keimer, Honorarprof. Ph. D., Wissenschaftliches Mitglied und Direktor am Max-Planck-Institut für Festkörperforschung, Stuttgart, als Vorsitzender des Wissenschaftlichen Rates der Max-Planck-Gesellschaft (bis 22. Juni 2023)

Michael Kramer, Prof. Dr., Wissenschaftliches Mitglied und Direktor am Max-Planck-Institut für Radioastronomie, Bonn, als Vorsitzender der Chemisch-Physikalisch-Technischen Sektion des Wissenschaftlichen Rates der Max-Planck-Gesellschaft (seit 23. Juni 2023)

Gabriele Lohmann, Priv.-Doz. Dr., Gruppenleiterin am Max-Planck-Institut für biologische Kybernetik, Tübingen, als Vertreterin der wissenschaftlichen Mitarbeiterinnen und Mitarbeiter der Biologisch-Medizinischen Sektion des Wissenschaftlichen Rates der Max-Planck-Gesellschaft

Mikko Myrskylä, Prof. Ph. D., Wissenschaftliches Mitglied und Direktor am Max-Planck-Institut für demografische Forschung, Rostock, als Vorsitzender des Wissenschaftlichen Rates der Max-Planck-Gesellschaft (seit 23. Juni 2023)

Manja Schüle, Dr., Ministerin für Wissenschaft, Forschung und Kultur des Landes Brandenburg, Potsdam, als Vertreterin der Länder (bis 30. Juni 2023 und ab 9. November 2023)

Simone Schwanitz, Dr., als Generalsekretärin der Max-Planck-Gesellschaft, München

Bettina Stark-Watzinger, MdB, Bundesministerin für Bildung und Forschung, Berlin, als Vertreterin des Bundes

Udo von Toussaint, Priv.-Doz. Dr., Leiter einer Arbeitsgruppe am Max-Planck-Institut für Plasmaphysik, Garching, als Vertreter der wissenschaftlichen Mitarbeiterinnen und Mitarbeiter der Chemisch-Physikalisch-Technischen Sektion des Wissenschaftlichen Rates der Max-Planck-Gesellschaft

Arno Villringer, Prof. Dr., Wissenschaftliches Mitglied und Direktor am Max-Planck-Institut für Kognitions- und Neurowissenschaften, Leipzig, als Vorsitzender der Geistes-, Sozial- und Humanwissenschaftlichen Sektion des Wissenschaftlichen Rates der Max-Planck-Gesellschaft

Martin Vingron, Prof. Dr., Wissenschaftliches Mitglied und Direktor am Max-Planck-Institut für molekulare Genetik, Berlin, als Vorsitzender der Biologisch-Medizinischen Sektion des Wissenschaftlichen Rates der Max-Planck-Gesellschaft

SENATORS WITHOUT VOTING RIGHTS

HONORARY MEMBERS

Peter Gruss, Prof. Dr., Martinsried, Präsident der Max-Planck-Gesellschaft von 2002 bis 2014, Emeritiertes Wissenschaftliches Mitglied des Max-Planck-Instituts für Multidisziplinäre Naturwissenschaften

Reinhard Pöllath, Prof. Dr., Rechtsanwalt, P+P Pöllath + Partners Rechtsanwälte und Steuerberater mbB, München

Martin Stratmann, Prof. Dr., Präsident der Max-Planck-Gesellschaft von 2014 bis 2023, Emeritiertes Wissenschaftliches Mitglied des Max-Planck-Instituts für Eisenforschung GmbH, Düsseldorf (seit 23. Juni 2023)

HONORARY SENATORS

Stefan von Holtzbrinck, Dr., Vorsitzender der Geschäftsführung der Holtzbrinck Publishing Group, Stuttgart (seit 23. Juni 2023)

Ernst-Joachim Mestmäcker, Prof. Dr. Dr. h. c., Emeritiertes Wissenschaftliches Mitglied des Max-Planck-Instituts für ausländisches und internationales Privatrecht, Hamburg

Christiane Nüsslein-Volhard, Prof. Dr., Emeritiertes Wissenschaftliches Mitglied des Max-Planck-Instituts für Biologie Tübingen, Tübingen

PERMANENT GUESTS OF THE SENATE

Peter-André Alt, Prof. Dr., als Präsident der Hochschulrektorenkonferenz, Bonn (bis 31. März 2023)

Katja Becker, Prof. Dr., als Präsidentin der Deutschen Forschungsgemeinschaft, Bonn

Martina Brockmeier, Prof. Dr., als Präsidentin der Leibniz-Gemeinschaft, Berlin

Hagen Duenbostel, Dr., ehemaliger CEO und designierter Aufsichtsratsvorsitzender der KWS SAAT SE & Co. KGaA, Einbeck, als Vorsitzender des Prüfungsausschusses des Senats

Holger Hanselka, Prof. Dr.-Ing., als Präsident der Fraunhofer-Gesellschaft zur Förderung der angewandten Forschung e. V., München (seit 15. August 2023)

Gerald Haug, Prof. (ETHZ) Dr., Wissenschaftliches Mitglied und Direktor am Max-Planck-Institut für Chemie (Otto-Hahn-Institut), Mainz, Deutsche Akademie der Naturforscher Leopoldina, Halle (Saale), als Präsident der Nationalen Akademie der Wissenschaften

Michael Kaschke⁴, Prof. Dr., als Präsident des Stifterverbandes für die Deutsche Wissenschaft e. V., Essen

Reimund Neugebauer, Prof. Dr.-Ing., als Präsident der Fraunhofer-Gesellschaft zur Förderung der angewandten Forschung e. V., München (bis 25. Mai 2023)

⁴Prof. Kaschke ist außerdem Wahlsenator der Max-Planck-Gesellschaft.

Petra Olschowski, MdL, Ministerin für Wissenschaft, Forschung und Kunst des Landes Baden-Württemberg, Stuttgart, als Vertreterin der Länder (bis 30. Juni 2023 und seit 9. November 2023)

Walter Rosenthal, Prof. Dr., als Präsident der Hochschulrektorenkonferenz, Bonn (seit 9. Mai 2023)

Wolfgang Tiefensee, Thüringer Minister für Wirtschaft, Wissenschaft und Digitale Gesellschaft, Erfurt, als Vertreter der Länder (bis 30. Juni 2023 und seit 9. November 2023)

Dorothea Wagner, Prof. Dr., als Vorsitzende des Wissenschaftsrates, Köln (bis 31. Januar 2023)

Wolfgang Wick, Prof. Dr., als Vorsitzender des Wissenschaftsrates, Köln (seit 1. Februar 2023)

Otmar D. Wiestler, Prof. Dr. Dr. h. c., als Präsident der Hermann von Helmholtz-Gemeinschaft Deutscher Forschungszentren e. V., Berlin

SENATE COMMITTEES

SENATE COMMITTEE FOR RESEARCH PLANNING

The Senate Committee for Research Planning was suspended in 2023. No meetings were held in 2023.

AUDIT COMMITTEE OF THE SENATE

Tanja Brühl, Prof. Dr., Präsidentin der Technischen Universität Darmstadt, Darmstadt, als Wahlsenatorin der Max-Planck-Gesellschaft (seit 23. Juni 2023)

Hagen Duenbostel, Dr., ehemaliger CEO und designierter Aufsichtsratsvorsitzender der KWS SAAT SE & Co. KGaA, Einbeck, als Förderndes Mitglied der Max-Planck-Gesellschaft

Berthold Huber, ehem. Erster Vorsitzender der IG Metall, Frankfurt/Main, als Wahlsenator der Max-Planck-Gesellschaft (bis 22. Juni 2023)

Sabine Kunst, Prof. Dr.-Ing. Dr., Vorsitzende des Vorstands der Joachim Herz Stiftung, als Wahlsenatorin der Max-Planck-Gesellschaft (bis 22. Juni 2023)

Sabine Nikolaus, Dr., Vorsitzende der Geschäftsführung der Boehringer Ingelheim Deutschland GmbH, Boehringer Ingelheim Pharma GmbH & Co. KG, Ingelheim am Rhein, als Wahlsenatorin der Max-Planck-Gesellschaft (seit 23. Juni 2023)

EMPLOYMENT COMMITTEE OF THE SENATE

Andreas Barner, Prof. Dr. Dr., ehem. Mitglied des Gesellschafterausschusses der C. H. Boehringer Sohn AG & Co. KG, Ingelheim am Rhein, als Förderndes Mitglied der Max-Planck-Gesellschaft (seit 22. Dezember 2023)

Heinrich Bedford-Strohm, Prof. Dr., Vorsitzender des Zentralausschusses des Ökumenischen Rats der Kirchen (ÖRK), München, als Wahlsenator der Max-Planck-Gesellschaft

Stefan von Holtzbrinck, Dr., Vorsitzender der Geschäftsführung der Verlagsgruppe Georg von Holtzbrinck GmbH, Stuttgart, als Förderndes Mitglied der Max-Planck-Gesellschaft (bis 22. Juni 2023)

Joachim Kreuzburg, Dr., Chief Executive Officer der Sartorius AG, Göttingen, als Wahlsenator der Max-Planck-Gesellschaft (seit 23. Juni 2023)

Andreas Voßkuhle, Prof. Dr. Dr. h. c. mult., Präsident a. D. des Bundesverfassungsgerichts, Freiburg, als Wahlsenator der Max-Planck-Gesellschaft (bis 22. Juni 2023)

GENERAL MEETING

CHAIRPERSON

Patrick Cramer, Prof. Dr., Präsident der Max-Planck-Gesellschaft, München, Wissenschaftliches Mitglied des Max-Planck-Instituts für Multidisziplinäre Naturwissenschaften, Göttingen (seit 23. Juni 2023)

Martin Stratmann, Prof. Dr., Präsident der Max-Planck-Gesellschaft, München, Wissenschaftliches Mitglied des Max-Planck-Instituts für Eisenforschung GmbH, Düsseldorf (bis 22. Juni 2023)

MEMBERS

The General Meeting consists of the Members of the Max-Planck-Gesellschaft. These are: Supporting Members, Scientific Members, Ex officio Members and Honorary Members.

SCIENTIFIC COUNCIL

CHAIRPERSON

Bernhard Keimer, Honorarprof. Ph. D., Wissenschaftliches Mitglied und Direktor am Max-Planck-Institut für Festkörperforschung, Stuttgart (bis 22. Juni 2023)

Mikko Myrskylä, Prof. Ph. D., Wissenschaftliches Mitglied und Direktor am Max-Planck-Institut für demografische Forschung, Rostock (seit 23. Juni 2023)

VICE CHAIRPERSON

Jens Brüning, Prof. Dr., Wissenschaftliches Mitglied und Direktor am Max-Planck-Institut für Stoffwechselforschung, Köln (seit 23. Juni 2023)

Mikko Myrskylä, Prof. Ph. D., Wissenschaftliches Mitglied und Direktor am Max-Planck-Institut für demografische Forschung, Rostock (bis 22. Juni 2023)

BIOLOGY & MEDICINE SECTION

CHAIRPERSON

Martin Vingron, Prof. Dr., Wissenschaftliches Mitglied und Direktor am Max-Planck-Institut für molekulare Genetik, Berlin

VICE CHAIRPERSON

Nils Brose, Prof. Dr., Wissenschaftliches Mitglied und Direktor am Max-Planck-Institut für Multidisziplinäre Naturwissenschaften, Göttingen

MEDIATORS

Rudolf I. Amann, Prof. Dr., Wissenschaftliches Mitglied des Max-Planck-Instituts für marine Mikrobiologie, Bremen

Regine Kahmann, Prof. Dr., Emeritiertes Wissenschaftliches Mitglied des Max-Planck-Instituts für terrestrische Mikrobiologie, Marburg

Daniel Piechowski, Dr., wissenschaftlicher Mitarbeiter des Max-Planck-Instituts für Verhaltensbiologie, Radolfzell

CHEMISTRY, PHYSICS & TECHNOLOGY SECTION

CHAIRPERSON

Peter Druschel, Prof. Ph. D., Wissenschaftliches Mitglied und Direktor am Max-Planck-Institut für Softwaresysteme, Saarbrücken (bis 22. Juni 2023)

Michael Kramer, Prof. Dr., Wissenschaftliches Mitglied und Direktor am Max-Planck-Institut für Radioastronomie, Bonn (seit 23. Juni 2023)

VICE CHAIRPERSON

Michael Kramer, Prof. Dr., Wissenschaftliches Mitglied und Direktor am Max-Planck-Institut für Radioastronomie, Bonn (bis 22. Juni 2023)

Peter Druschel, Prof. Ph. D., Wissenschaftliches Mitglied und Direktor am Max-Planck-Institut für Softwaresysteme, Saarbrücken (seit 23. Juni 2023)

MEDIATORS

Gerhard Dehm, Univ.-Prof. Dipl.-Ing. Dr., Wissenschaftliches Mitglied und Direktor am Max-Planck-Institut für Eisenforschung GmbH, Düsseldorf

Alexander Paarmann, Ph. D., wissenschaftlicher Mitarbeiter des Fritz-Haber-Instituts der Max-Planck-Gesellschaft, Berlin (seit 23. Juni 2023)

Gisela Schütz, Prof. Dr., Emeritiertes Wissenschaftliches Mitglied des Max-Planck-Instituts für Intelligente Systeme, Stuttgart

Johannes Wicht, Dr., wissenschaftlicher Mitarbeiter des Max-Planck-Instituts für Sonnensystemforschung, Göttingen (bis 22. Juni 2023)

HUMAN SCIENCES SECTION

CHAIRPERSON

Arno Villringer, Prof. Dr., Wissenschaftliches Mitglied und Direktor am Max-Planck-Institut für Kognitions- und Neurowissenschaften, Leipzig

VICE CHAIRPERSON

Ulrich Becker, Prof. Dr. LL. M. (EHI), Wissenschaftliches Mitglied und Direktor am Max-Planck-Institut für Sozialrecht und Sozialpolitik, München

MEDIATORS

Marie-Claire Foblets, Prof., Ph. D., Wissenschaftliches Mitglied und Direktorin am Max-Planck-Institut für ethnologische Forschung, Halle (Saale) (seit 23. Juni 2023)

Wolfgang Klein, Prof. Dr., Emeritiertes Wissenschaftliches Mitglied des Max-Planck-Instituts für Psycholinguistik, Nijmegen, Niederlande

Antje-Susanne Meyer, Prof. Dr., Wissenschaftliches Mitglied und Direktorin am Max-Planck-Institut für Psycholinguistik, Nijmegen, Niederlande (bis 22. Juni 2023)

Johannes Röhl, Dr., wissenschaftlicher Mitarbeiter der Bibliotheca Hertziana – Max-Planck-Institut für Kunstgeschichte, Rom, Italien

Additional information

Total emoluments for the President, Vice President and Secretary General for their work on the Management Board and Executive Committee amounted to TEUR 602 for the calendar year 2023. Total emoluments for former members of the Management Board or Executive Committee (Civil Servant-type pensions and benefits for surviving dependants) amounted to TEUR 505. Provisions amounting to TEUR 9,432 exist for pension obligations to former members of the Management Board or Executive Committee. The Treasurer and other members of the Executive Committee did not receive any emoluments for their work on the Management Board and Executive Committee. Members of the Senate also received no emoluments for their work in the Senate.

The total fee for the auditor in the 2023 financial year amounted to TEUR 232. This related exclusively to work performed for the auditing of the annual financial statements.

No transactions of any material significance to the MPG were realized on non-standard terms with affiliated companies or persons.

The MPG holds all shares in the special securities assets fund DeAM-Fonds PMF 1 ISIN DE0008498080. The fund consists of two segments, "DBA" and "Others". Around 74% of the securities investments are actively managed in the DBA segment by a manager. The other securities investments (28%) in the Others segment are distributed across institutional funds in a diversified portfolio in accordance with the advisory support of an Investment Advisory Board. All securities assets are allocated in accordance with defined investment guidelines paying special attention to the criteria of risk, return, liquidity and sustainability of investments. As of 31 December 2023, the market value stood at EUR 173.11 million. The difference between this and the book value (EUR 139.05 million) amounted to EUR 34.06 million. No write-downs were required. The income generated in the 2023 reporting year from the special fund amounted to EUR 3.15 million. No restrictions of any legal or actual kind exist with regard to the redemption of shares.

In addition, the MPG holds all shares in the special securities assets DeAM-Fonds caesar 1 ISIN DE000DWS5099, which was launched on 21 February 2022. The fund consists of the two segments „DBA 2“ and „Others 2“. About 44% of the securities investments in the segment DBA 2 are actively managed by one manager. The securities investments in the Others 2 segment (56%) are also actively managed by another manager. In addition, there are fund shares in direct investments in two public funds with a market value of EUR 86.20 million and EUR 12.81 million as of 31.12.2023. All securities assets are allocated in accordance with defined investment guidelines paying special attention to the criteria of risk, return, liquidity and sustainability of the investments. In total, the market value of the caesar assets thus amounted to EUR 256.64 million as of 31.12.2023. The difference between this and the book value (EUR 254.85 million) amounted to EUR 1.79 million. Write-downs were not required. No distribution was made in the 2023 reporting year. No restrictions of any legal or actual kind exist with regard to the redemption of shares.

Events of particular significance after the end of the financial year

No events of particular significance for the net assets, financial position and results of operations occurred after the end of fiscal year 2023.

Berlin, 29 April 2024

Max-Planck-Gesellschaft zur Förderung der Wissenschaften e.V., Berlin
– The Executive Committee –

Max-Planck-Gesellschaft zur Förderung der Wissenschaften e.V., Berlin

Annex to the notes to the financial statements

STATEMENT OF CHANGES IN FIXED ASSETS AS OF 31 DECEMBER 2023

COSTS OF PURCHASING OR MANUFACTURING

	Balance on 01.01.2023 EUR	Addition 2023 EUR	Subsequent capitalization/ Transfer as of 1.01.2023 EUR	Disposal 2023 EUR	Rebooking 2023 EUR	Balance on 31.12.2023 EUR
I. INTANGIBLE ASSETS						
1. Purchased concessions, industrial property rights and similar rights and assets, as well as licences to such rights and assets	84,918,579.54	4,353,448.43	950.40	-11,036,342.36	1,849,491.12	80,086,127.13
2. Prepayments made	1,839,806.88	888,529.07	0.00	0.00	-1,817,702.30	910,633.65
	86,758,386.42	5,241,977.50	950.40	-11,036,342.36	31,788.82	80,996,760.78
II. TANGIBLE FIXED ASSETS						
1. Land, rights equivalent to land, and buildings including buildings on third-party land	2,803,028,143.52	22,377,124.66	6,109.63	-2,592,834.63	97,254,247.04	2,920,072,790.22
2. Technical plant and machinery	3,312,480,834.33	110,385,485.17	740,031.56	-82,132,340.18	44,173,215.80	3,385,647,226.68
3. Other plant, operating and office equipment	1,186,689,740.80	74,533,999.53	269,406.84	-40,445,307.45	5,763,013.86	1,226,810,853.58
4. Prepayments made and plant under construction	344,176,466.81	160,853,080.59	5,577.98	-290,106.01	-147,222,265.52	357,522,753.85
	7,646,375,185.46	368,149,689.95	1,021,126.01	-125,460,588.27	-31,788.82	7,890,053,624.33
III. FINANCIAL ASSETS						
1. Shares in affiliated companies	608,200.00	0.00	0.00	0.00	0.00	608,200.00
2. Participations	663,646.09	3,600.00	0.00	0.00	0.00	667,246.09
3. Investment securities	425,821,421.22	13,884,381.49	0.00	-30,807,186.24	0.00	408,898,616.47
4. Other loans and shares	3,146,454.02	513,800.00	0.00	-722,332.73	0.00	2,937,921.29
	430,239,721.33	14,401,781.49	0.00	-31,529,518.97	0.00	413,111,983.85
TOTAL	8,163,373,293.21	387,793,448.94	1,022,076.41	-168,026,449.60	0.00	8,384,162,368.96

DEPRECIATION AND AMORTIZATION							BOOK VALUES		
Accumulated 01.01.2023 EUR	Financial year 2023 EUR	to subsequent capitalization/ Transfer as of 1.01.2023 EUR	to disposal 2023 EUR	to rebooking 2023 EUR	Write-up 2023 EUR	Accumulated 31.12.2023 EUR	Balance on 31.12.2023 EUR	Balance on 01.01.2023 EUR	
-75,764,767.97	-7,753,397.49	0.00	10,819,788.24	1,496.74	586.23	-72,696,294.25	7,389,832.88	9,153,811.57	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	910,633.65	1,839,806.88	
-75,764,767.97	-7,753,397.49	0.00	10,819,788.24	1,496.74	586.23	-72,696,294.25	8,300,466.53	10,993,618.45	
-1,551,641,493.09	-71,163,885.49	-6,109.63	2,161,209.63	-4,032.44	0.00	-1,620,654,311.02	1,299,418,479.20	1,251,386,650.43	
-2,834,576,768.62	-165,766,580.42	-722,557.56	80,950,046.90	-101,732.00	2,155.75	-2,920,215,435.95	465,431,790.73	477,904,065.71	
-1,015,448,884.08	-76,198,521.89	-205,827.79	39,366,807.79	104,267.70	6,515.31	-1,052,375,642.96	174,435,210.62	171,240,856.72	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	357,522,753.85	344,176,466.81	
-5,401,667,145.79	-313,128,987.80	-934,494.98	122,478,064.32	-1,496.74	8,671.06	-5,593,245,389.93	2,296,808,234.40	2,244,708,039.67	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	608,200.00	608,200.00	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	667,246.09	663,646.09	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	408,898,616.47	425,821,421.22	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,937,921.29	3,146,454.02	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	413,111,983.85	430,239,721.33	
-5,477,431,913.76	-320,882,385.29	-934,494.98	133,297,852.56	0.00	9,257.29	-5,665,941,684.18	2,718,220,684.78	2,685,941,379.45	

INDEPENDENT AUDITORS REPORT

To the Max Planck Society for the Advancement of Science
(Max-Planck-Gesellschaft zur Förderung der Wissenschaften e.V.), Berlin

Audit opinions

We have audited the annual financial statements of the Max-Planck-Gesellschaft zur Förderung der Wissenschaften e.V., Berlin, comprising the balance sheet as at 31 December 2023, the statement of profit and loss for the financial year from 1 January to 31 December 2023, and the notes to the annual financial statements, including the presentation of the accounting policies. In addition, we have audited the management report of the Max-Planck-Gesellschaft zur Förderung der Wissenschaften e.V., Berlin, for the financial year from 1 January to 31 December 2023.

In our opinion, on the basis of the knowledge obtained in the audit,

- the enclosed annual financial statements comply in all significant respects with the German commercial law regulations applicable to corporations and gives a true and fair view pursuant to the German principles of proper accounting of the net assets and financial position of the association as of 31 December 2023 as well as of the results of operations for the financial year from 1 January to 31 December 2023, and
- the enclosed management report as a whole provides a suitable view of the association's position. In all significant respects, the management report is consistent with the annual financial statements, complies with German statutory regulations and suitably presents the opportunities and risks of future development.

Pursuant to §322 para. 3 sentence 1 German Commercial Code (HGB), we declare that our audit has not led to reservations against the correctness of the annual financial statements and of the management report.

Basis for the audit opinions

We conducted our audit of the annual financial statements and of the management report in accordance with §317 HGB and in compliance with German generally accepted standards for the audit of financial statements promulgated by the Institute of Public Auditors in Germany (IDW). Our responsibility under these regulations and principles are further described in "The auditor's responsibility for the audit of the annual financial statements and the management report" section of our auditor's report. We are independent of the association in accordance with the German commercial law and professional law regulations and we have fulfilled our other German professional obligations in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions on the annual financial statements and on the management report.

Responsibility of the Executive Committee and of the Audit Committee for the annual financial statements and the management report

The Executive Committee is responsible for the preparation of the annual financial statements that comply, in all significant respects, with the German commercial law regulations applicable to corporations, and for the annual financial statements that give a true and fair view of the net assets, financial position and results of operations of the association in accordance with

German principles of proper accounting. Furthermore, the Executive Committee is responsible for such internal controls as they, in accordance with German principles of proper accounting, have determined necessary to permit the preparation of annual financial statements that are free from material misstatements, whether due to fraud or error (i.e. accounting manipulations and asset damages).

In preparing the annual financial statements, the Executive Committee is responsible for assessing the association's ability to continue as a going concern. Moreover, the Executive Committee has the responsibility for disclosing, as applicable, matters related to going concern. In addition, it is responsible for accounting based on the going concern accounting principle, unless actual or legal circumstances preclude this.

The Executive Committee is also responsible for the preparation of the management report, that as a whole provides a suitable view of the association's position and which is consistent with the annual financial statements in all significant respects, complies with German statutory regulations and suitably presents the opportunities and risks of future development. The Executive Committee is furthermore responsible for the provisions and measures (systems) that it deems necessary to enable the preparation of a management report in accordance with the applicable German statutory regulations and to be able to provide sufficient appropriate evidence for the statements contained in the management report.

The Audit Committee is responsible for monitoring the association's accounting process of preparing the annual financial statements and the management report.

The auditor's responsibility for the audit of the annual financial statements and the management report

It is our objective to obtain sufficient certainty whether the annual financial statements in its entirety are free from material misstatements, whether due to fraud or error, and whether the management report as a whole provides a suitable view of the association's position and, in all significant respects, is consistent with the annual financial statements and the knowledge obtained in the audit, complies with the German legal requirements and adequately presents the opportunities and risks of future development, as well as to issue an auditor's report that includes our audit opinions on the annual financial statements and on the management report.

Sufficient certainty is a high level of certainty, but it is not a guarantee that an audit conducted in accordance with §317 HGB and in compliance with German principles of proper auditing promulgated by the Institute of Public Auditors in Germany (IDW) will always detect a material misstatement. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual financial statements and this management report.

Throughout the audit, we exercise professional judgement and maintain a critical basic attitude. We also

- identify and assess the risks of material misstatement, whether due to fraud or error, in the annual financial statements and in the management report, plan and perform audit procedures responsive to those risks, and we gain audit evidence that is sufficient and appropriate to provide a basis for our audit opinions. The risk that material misstatements resulting from fraudulent acts may not be exposed is greater than the risk that material misstatements resulting from errors will not be detected, as fraudulent acts may involve collusion, forgery, intentional omissions, misrepresentation or the override of internal controls.
- gain an understanding of the internal control system relevant for the audit of the annual financial statements and the provisions and measures relevant for the audit of the management report in order to plan audit procedures that are appropriate in the given circumstances, but not for the purpose of expressing an audit opinion on the effectiveness of these systems of the association.
- evaluate the appropriateness of the accounting methods used by the Executive Committee and the justifiability of the estimates and related disclosures presented by the Executive Committee.

- conclude on the appropriateness of the Executive Committee's use of the going concern accounting principle and, based on the audit evidence obtained, whether material uncertainty exists related to events or circumstances that could raise significant doubts on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in the auditor's report to the relevant disclosures in the annual financial statements and in the management report or, if such disclosures are inadequate, to modify our respective audit opinion. We draw our conclusions on the basis of the audit evidence obtained up to the date of our auditor's report. However, future events or circumstances may cause the association to cease to be able to continue as a going concern.
- evaluate the presentation, structure and content of the annual financial statements as a whole, including the disclosures, and whether the annual financial statements present the underlying business transactions and events in a manner that the annual financial statements give a true and fair view of the net assets, financial position and results of operations of the association in accordance with German principles of proper accounting.
- evaluate the management report's consistency with the annual financial statements, its compliance with the German law, and the view of the association's position it provides.
- perform audit procedures on the forward-looking statements presented by the Executive Committee in the management report. On the basis of sufficient appropriate audit evidence we review, in particular, the significant assumptions used by the Executive Committee as a basis for the forward-looking statements, and evaluate the proper derivation of the forward-looking statements from these assumptions. We do not express a separate audit opinion on the forward-looking statements and on the underlying assumptions. There is a substantial unavoidable risk that future events will differ materially from the forward-looking statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in the internal control system that we identify during our audit.

Munich, 29 April 2024

Deloitte GmbH

Wirtschaftsprüfungsgesellschaft

Anton Schreitt
Wirtschaftsprüfer
(German Public Auditor)

Markus Kraus
Wirtschaftsprüfer
(German Public Auditor)



