Verification Opinion Declaration:

Greenhouse Gas Emissions and Environmental Data Statement

Project Number: 4792350357
Issue Date: September 4th, 2026

To: The Stakeholders of Coherent Corp.

In accordance with ISO 14064-3: 2019 and ISO 14016: 2020, UL Solutions has verified the GHG emissions and environmental data statement of Coherent Corp (hereafter referred to as "Coherent") to a limited level of assurance for the period of July 1st, 2025, to June 30th, 2026. In UL Solutions' opinion, based on the verification activities performed, there is no evidence that the GHG emissions and environmental data statement:

- is not materially correct and is not a fair representation of GHG and environmental information
- has not been prepared in accordance with ISO 14064-1: 2018 and the GHG Protocol Corporate Standard

GHG emissions and environmental data statement: July 1st, 2025, to June 30th, 2026

SCOPE	SOURCE	UNIT	CDP[4]	GIR[5,6]
Scope 1	Stationary fuel use, mobile fuel use, process and fugitive emissions	Metric tons CO2e	33,114	32,838
Scope 2 (LBM)[1]	Electricity, district heating and cooling		355,299	353,981
Scope 2 (MBM)[2]	Electricity, district heating and cooling		13,877	13,877
Scope 3	Category 1 – Purchased goods and services		3,380,218	3,380,218
	Category 2 – Capital goods		384,543	384,543
	Category 3 – Fuel and energy related activities		108,521	108,088
	Category 4 – Upstream transportation and distribution		66,429	66,429
	Category 5 – Waste generated in operations		4,131	4,131
	Category 6 – Business travel		19,185	19,116
	Category 7 – Employee commuting		41,005	40,966
Other	Biogenic carbon emissions		13	0
Energy	Fuels: natural gas, LPG, fuel oil, diesel, biomass	MWh	75,091	74,132
	Electricity: all sources		801,323	796,192
	Electricity: renewable sources (PPA, EAC, Onsite Solar)[3]		771,794	766,663
	Other: district heating and cooling		14,485	14,485
	Total energy consumption		890,898	884,809

Notes:

1. Location-based method
2. Market-based method
3. Electricity: renewable sources (PPA, EAC, Onsite Solar) is a subset of Electricity: all sources
4. CDP Report organizational boundary. Includes emissions from operations divested since the base year
5. Global Impact Report organizational boundary. Includes emissions from continuing operations only.
6. CDP and GIR statements match when the source calculation is not affected by the exclusion of divested operations

AW

Adrian Wain, Lead Verifier
September 4th, 2026
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Nature of Engagement:

UL Solutions was engaged by Coherent to perform an independent verification of the greenhouse gas (GHG) emissions and environmental data statement reported by Coherent for the period of July 1st, 2025, to June 30th, 2026.

Coherent was responsible for the preparation and fair presentation of the GHG emissions and environmental data statement. UL Solutions was responsible for the independent verification of Coherent's GHG emissions and environmental data statement to a limited level of assurance. At the limited level of assurance, verification activities are less extensive in nature, timing, and extent than activities applied in a reasonable level of assurance.

Verification Standard and Criteria:

UL Solutions conducted the engagement in accordance with ISO 14064-3: 2019 and ISO 14016: 2020, and applied the criteria set out in ISO 14064-1: 2018 and the GHG Protocol Corporate Standard.

Scope:

Level of assurance and materiality threshold:

- Limited level
- The verification applied a materiality threshold of 5% for aggregate errors in sampled data

Organizational boundaries:

- Global including operations divested since the base year (for CDP Report)
- Global including continuing operations only (for Global Impact Report)

Consolidation approach:

- Operational control

Reporting boundary:

- See GHG emissions and environmental data statement on page 1

Period of verification:

- Fiscal year 2026 (July 1st, 2025, to June 30th, 2026)

Types of GHGs included:

- CO_2, CH_4, N_2O, HFCs, PFCs, SF_6
- GWP Version: AR6

Verification Methodology

UL Solutions applies a risk-based approach to verification that incorporates an investigation of the inherent and control risks associated with reporting. The activities performed by UL Solutions (below) were based on professional judgement.

- Conducted interviews with relevant stakeholders to understand and evaluate the GHG management system
- Reviewed management system documentation
- Reviewed management system controls
- Tested data samples for completeness and accuracy of calculations
- Reviewed emission factors and unit conversions
- Reviewed evidence to support data

Verification Observations:

Coherent's organizational boundary is defined in two ways. Global including operations divested since the base year (for CDP Report) and Global including continuing operations only (for Global Impact Report). Coherent's GHG emissions reporting boundary is determined based on materiality and data availability. Exclusions due to low materiality or data availability are documented and justified. Coherent utilized primary activity data where possible. Where this is not possible Coherent utilized reliable estimates. Primary or estimated activity data were converted into GHG emissions using standard methodologies from the Greenhouse Gas Protocol. The conversion and emission factors applied were from primary data or reliable secondary data. Note that between FY2025 and FY2026, Coherent updated their emission factor selection across certain emissions sources to incorporate more specific emission factors and adapt to the discontinuation of emission factor publication from certain providers. This should be considered when comparing the FY2025 and FY2026 verification opinion. Based on the verification activities performed, UL Solutions did not find evidence that the approach Coherent followed for developing the GHG statement may have resulted in a material error or non-conformance with the criteria.

Independence and Impartiality:

UL Solutions is independent from Coherent and its stakeholders in reaching an impartial assurance conclusion. UL Solutions' assurance team has the relevant professional and technical knowledge, and experience to conduct assurance to the ISO 14064-3: 2019 standard. While other divisions of UL Solutions may provide services to Coherent, UL Solutions keeps certain activities of its divisions separate from each other in order to preserve the independence and objectivity of their respective activities. As a result, UL Solutions has established policies and procedures to maintain the independence of the team engaged in this project and members of this team did not participate in the preparation of Coherent's reported values.

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