ANTI-CORRUPTION AND ANTI-BRIBERY

Policy No. LAW-001

1.0 PURPOSE

The purpose of this policy is to establish clear standard to prevent bribery and corruption, promote ethical decision-making, and protect the company's reputation and compliance with the U.S. Foreign Corrupt Practices Act (FCPA) and all other applicable anti-corruption laws.

2.0 SCOPE

This policy applies to all employees, officers, directors, independent contractors, agents, representatives, and other intermediaries of Coherent Corp. ("Coherent" or the "company") and its subsidiaries and affiliates. All covered individuals are expected to comply with this policy when performing services for or representing the company.

3.0 REQUIREMENTS

3.1 Bribery Strictly Prohibited

Coherent has zero tolerance for bribery or corruption in any form. No Coherent employee or representative may offer, give, solicit, or accept anything of value to improperly influence a business decision or to secure and unfair business advantage. This prohibition applies to dealings with both government officials and private commercial parties.

Coherent employees who receive a request for a bribe or any other form of payment that is or could be perceived to be improper, the employee must reject it and report it immediately through the company's authorized reporting channels.

3.2 Working with Government Employees/Officials

Coherent employees are prohibited from providing any thing of value to a government employee/official unless they first obtain pre-approval from Compliance. This includes any gifts, meals, entertainment, hospitality, or other types of business courtesies. Refer to our Gifts, Meals, Entertainment, and Hospitality Policy for more information on the pre-approval process.

Coherent employees are strictly prohibited from making any "grease" payments (also referred to as "facilitation" or "expediting" payments) to a government employee/official for the purpose of speeding up a government action, decision, or process (e.g., payments to more quickly secure a visa, license, authorization, or permit).

The term "government employee/official" includes:

- Any officer, employee, or representative of a national, regional, or local government, or any of its departments, agencies, or instrumentalities;
- Any employee or officer of a state-owned or state-controlled enterprise, including public utilities, research institutions, or hospitals;
- Any official or employee of a public international organization, such as the United Nations, World Bank, or World Health Organization;
- Any political party, party official, or candidate for public office; and
- Any individual acting on behalf of or under the authority of any of the above entities.

3.3 Working with Third Parties

Coherent employees who engage external third party suppliers, vendors, partners, consultants, or other representatives to perform work on our behalf must ensure those third parties are vetted through the company's third party due diligence process.

Coherent employees are required to report red flags they observe when working with third parties, including but not limited to instances were the third party:

- Is based, or conducting business, in a country that has a reputation for problems with corruption.
- Has a history of improper conduct or corrupt transactions.
- Requests fees, commissions, or discounts outside of our typical standards and/or that are not standard in the industry for the type of transaction or that are otherwise excessive.
- Requests non-standard payment terms (e.g., cash, to a different person, to a bank account in another country).
- Is recommended by a government official, has a known close connections to government officials, and/or offers Coherent access to a particular government official or entity.
- Refuses to certify compliance with laws (e.g., asks for compliance reps/warranties in contract to be removed).
- Requests reimbursement for atypical gift, meal, travel and entertainment expenses.
- Misrepresents its background, history, or experience.
- Requests that its relationship with Coherent be kept secret.
- Lacks transparency in its accounting records.
- Submits invoices are inflated or inadequately documented.
- Lacks qualifications or resources to perform the services requested.
- Insists on an agreement that lacks a defined statement of work or vaguely defined terms regarding performance.

3.3 Books and Records

Coherent employees are required to accurately record all transactions in the appropriate systems as dictated by company policy. Any transactions done outside of the company's officials business systems, that include false, misleading, or incomplete information, and/or lack required supporting documentation are strictly prohibited.

4.0 CONSEQUENCES FOR POLICY VIOLATIONS

If you violate this policy, you may be subject to disciplinary action, up to and including termination.

5.0 REPORTING CONCERNS

Violations of this policy should be reported to the Coherent Compliance Hotline (www.coherent.ethicspoint.com) or to the Chief Legal and Compliance Officer (CLCO).

6.0 ADDITIONAL RESOURCES

LAW-019 Conflicts of Interest Policy

7.0 REVISION HISTORY

Revision	Date	Description of Change	Requested By
Original	April 10, 2018	Initial Release	Jo Anne Schwendinger, Chief Legal and Compliance Officer and Secretary
Revision 1	October 3, 2018	Converted to II-VI policy template	Jo Anne Schwendinger, Chief Legal and

			Compliance Officer and Secretary
Revision 2	September 4, 2019	Defined Company	Jo Anne Schwendinger, Chief Legal and Compliance Officer and Secretary
Revision 3	January 23, 2023	Converted to Coherent Corp. policy template, included third party representatives of Coherent, and updated approvals.	Marie Martin/Mary Marks
Revision 4	May 31, 2025	General revisions and updated approval.	Marie Martin
Revision 5	July 23, 2026	Updated for formatting and alignment with new policy template as part of enterprise-wide effort to update Policy Center.	Corporate Compliance