CONFLICTS OF INTEREST

Policy No. LAW-019

1.0 PURPOSE

The purpose of this policy is to establish requirements governing conflicts of interests (COI).

2.0 SCOPE

This policy applies to all employees (current or incoming candidates), 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 Disclosure Requirements

A COI arises when a personal, social, political, or financial interest, duty, obligation, or activity interfere, or appear to of interfere, with the interests of the company (collectively referred to as "COI").

As soon as you become aware of an actual, potential, or perceived COI, you must: (i) obtain manager notification; and (ii) disclose the COI by completing either the electronic COI Disclosure and Determination Form available at this link, or the PDF version of the COI Disclosure and Determination Form (Attachment A) and emailing it to the Compliance team at corporate.compliance@coherent.com.

3.2 Disclosure Review & Determinations

You must obtain written approval in order to participate in a disclosed activity. If approval of your COI disclosure requires mitigation steps, you must ensure those steps are followed. If your COI disclosure is not approved, you are not permitted to participate in the disclosed activity. Employees may appeal COI determinations via appeal through the EthicsPoint Hotline (www.coherent.ethicspoint.com).

3.3 COI Activities that Require Disclosure

Certain activities raise COI risk. Below are examples of activities to help decipher what is required to be disclosed under this policy. It is not possible to define all activities that could or do create a COI, so each activity must be evaluated individually. If a particular activity is not defined below, but you think it may be a COI, you must disclose it.

3.3.1 Personal Business Activities with Suppliers, Customers, or Competitors

Having any type of personal business relationship, interest, dealings, or shareholdings with a supplier, customer, or competitor of Coherent. These types of business interests may discredit or jeopardize the interests of the company or may interfere with company operations.

3.3.2 Personal Investments

Owning or holding 5% or more of any stock or other financial interest in any current or prospective competitor, customer, supplier, partner, or licensee with whom you deal as part of your job at Coherent.

3.3.3 Outside Employment

Participating in any activity (whether for personal profit or incident to industry, civic, or charitable organization affairs) if it is likely to involve use of your time during normal Coherent business hours or during your work hours.

3.3.4 Employment with Suppliers, Customers, or Competitors

Holding a second job with a vendor or customer with whom the company conducts business, or with one of the company's competitors.

3.3.5 Board Memberships Outside of the Company

Serving on the boards of for-profit and non-profit organizations or trade associations.

3.3.6 Taking Personal Advantage of a Business Opportunity Belonging to the Company

Taking for yourself or a relative any opportunities that Coherent could have an interest in and that are discovered using your position at Coherent.

3.3.7 Related Party Transactions

Holding a financial interest with a supplier, customer, competitor, or any other organization with whom you or your relatives have a direct or indirect interest or relationship such that your relationship might affect or possibly affect your independence or objectivity in fulfilling your duties to Coherent or making any business decision related to your position at Coherent.

3.3.8 Self Dealing

Providing or commercially marketing products or services to others that compete with Coherent's product offerings or causing Coherent to purchase services or products from your relatives or businesses in which you or your Relatives have a controlling interest.

3.3.9 Direct Supervision/Influence on Hiring

Having a direct or indirect supervisory/reporting relationship with relatives or close friends.

3.3.10 Romantic Relationships

Having a romantic relationship with another employee where: (i) there is a direct or indirect reporting relationship between you and the other employee; (ii) there is no direct or indirect reporting relationship between you and another employee, but where a romantic relationship could cause others to lose confidence in the judgment or objectivity of you or the other employee or the relationship could cause reputational harm to the company

4.0 CONSEQUENCES FOR POLICY VIOLATIONS

If you violate this policy, you may be subject to disciplinary action, 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

COI Disclosure and Determination Form (Attachment A)

7.0 REVISION HISTORY

Revision	Date	Description of Change	Requested By
Original	March 17, 2023	Initial Release	Legal
Revision 1	May 31, 2025	Title and department name updates	Marie Martin
Revision 2	July 23, 2026	Updated for formatting and alignment with new policy template as part of enterprise-wide effort to update Policy Center.	Corporate Compliance

ATTACHMENT A
CONFLICT OF INTEREST (COI) DISCLOSURE AND DETERMINATION FORM

Instructions: In accordance with the requirements of LAW-019 Conflicts of Interest Policy, please answer each question in Part One below and email the form to corporate.compliance@coherent.com, copying your manager. The Compliance team within the Legal and Global Affairs Department will review the information provided and may request additional information from you, as necessary.

After completing a review of Part One and any additional information, the Compliance team will complete Part Two below, providing a conflict of interest (COI) determination and any comments and/or steps required to mitigate any COI activity (if applicable), and email the completed form to you, copying your manager. If the employee wishes to appeal a COI determination, the employee's manager must escalate the determination to the Chief Compliance Officer via email for review.

COI Determination Key

Determination	Explanation
Approved – No COI	Means that the disclosed activity is approved because it will not create a COI.
Approved – No COI with Mitigation	Means that the disclosed activity is approved because it will not create a COI when the required mitigation steps are taken.
Not Approved Due to COI	Means that the disclosed activity is not approved because it creates a COI and mitigation steps do not apply.

Part One (to be completed by Employee)

1. Date:
2. Employee Name:
3. Employee Title/Position:
4. Coherent Site Name and City/State (if applicable)/Country:
5. Name of your Manager:
6. Explain the potential COI activity in as much detail as possible:

Part Two (to be completed by Compliance)

1. Date:
2. Employee Name:
3. Employee Title/Position:
4. COI Determination (check one):
   - ☐ Approved – No COI
   - ☐ Approved – No COI with Mitigation
   - ☐ Not Approved Due to COI
5. Comments and/or Mitigation Instructions: