SPEAKING UP AND NON-RETALIATION

Policy No. LAW-012

1.0 PURPOSE

The purpose of this policy is to establish rules for when Coherent employees are required to speak up, provide employees guidance on how concerns can be raised in confidence and without fear of retaliation, and make clear Coherent's zero tolerance for retaliation in any form.

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 You Are Expected to Speak Up

Coherent is committed to conducting business with fairness, integrity, and respect for the law and our values. If you observe, have direct knowledge of, or suspect a violation of the law, our Code, or our policies, Coherent employees are expected to speak up. Coherent employees should raise concerns through any of the following reporting channels:

- Your manager;
- Your local Human Resources representative;
- The Compliance team at Corporate.Compliance@Coherent.com;
- The Chief Legal and Compliance Officer; or
- The Coherent Compliance Hotline (the "Hotline") online via www.coherent.ethicspoint.com

The Hotline allows Coherent employees the opportunity to raise concerns confidentially, anonymously, and in your own language. The Hotline is managed by an independent third party and is available 24 hours a day, 7 days a week, 365 days a year.

Coherent strictly prohibits retaliation of any kind against anyone who speaks up with a good faith, genuine belief that a potential of the law, our Code, or our policies has occurred, is currently occurring, or may occur in the future.

3.2 What to Report

This policy covers concerns about any suspected or actual violation of the law, our Code, and Coherent corporate policies. Some examples without limitation, are:

- Accounting and Auditing Matters
- Antitrust and Competition
- Conflicts of Interest
- Data Protection Violations
- Discrimination or Harassment
- Embezzlement
- Environment, Health or Safety
- Equal Opportunity
- Falsification of Contracts, Reports or Records
- Illegal or Fraudulent Conduct
- Import/Export
- Improper Gifts or Entertainment
- Intellectual Property Infringement
- Labor Issues
- Misconduct or Inappropriate Behavior
- Procurement and Purchasing Practices
- Sabotage or Vandalism
- Securities Violations
- Substance Abuse
- Theft or Time Abuse
- Unsafe Working Conditions
- Misuse of Company Property or Resources
- Violation of Policy
- Violence or Threat

3.3 What NOT to Report

Coherent employees **should not** use company reporting channels to resolve grievances, settle personal disputes with other employees, or make knowingly false accusations about others. Such reports are a violation of this policy and could lead to disciplinary measures, up to and including termination.

Coherent employees also **should not** use company reporting channels to report emergency events that present an immediate threat to life or property, and should instead contract local authorities or call your country's emergency phone number for immediate emergency assistance.

3.4 Required Information for Reports

Coherent employees reporting a concern must provide as much detailed information as you have about your concern and, at a minimum, must provide the following in detail:

- The background and history of, and the reason for, the concern.
- The dates of violations, names of involved persons, and names of places where violations occurred, and other relevant information.
- Any documents that may support your report.
- Any other information you believe to be relevant

3.5 Coherent Protects Employees Who Submit Reports

3.5.1 Confidentiality

Reports will be handled promptly, fairly, and as confidentially as possible. The company will review concerns appropriately and take corrective action where necessary, which may include disciplinary measures.

The identity of Coherent employees who report concerns will be kept confidential to the fullest extent possible (if not reported anonymously), unless doing so will violate the law or prevent a full and effective investigation into the concern.

3.5.2 Anonymity

Employees are permitted to report their concerns anonymously (unless not permitted by the laws of your country).

Because reports submitted anonymously without sufficient information can hinder the company's ability to conduct a fulsome investigation, employees are encouraged to reveal their identity when reporting so the investigation team can follow-up to learn additional, necessary facts. But if you choose to report concerns anonymously, you must provide fulsome and sufficient information as required by this policy so the concern can be effectively investigated.

3.5.3 Retaliation is Strictly Prohibited

Coherent strictly prohibits retaliation of any kind. Coherent also has zero tolerance for retaliation against those who speaks up in good faith or participates in an investigation. Retaliation can take many forms—it is sometimes obviously, but can also occur through subtle actions that negatively impact an employee's work. Examples include, but are not limited to:

- Termination, demotion, or suspension.
- Harassment, intimidation, threats, or hostile behavior.
- Unjustified negative performance reviews or disciplinary actions.

- Reduction in comp, hours, or benefits.
- Reassignment to less desirable roles, shifts, or locations.
- Denying promotions, training, travel, or advancement opportunities.
- Exclusion from meetings, communications, or decisions relevant to their role.

Any Coherent employee who engages in retaliation may be subject to disciplinary action, up to and including termination of employment. Anyone who observes, has direct knowledge of, or feels subjected to acts of retaliation should report it in the same manner as reporting any other violation.

3.6 Investigations

3.6.1 Cooperation with Investigations

Coherent personnel are required to cooperate with company investigations. This means that any employee interviewed as part of an investigation to be truthful and provide complete answers.

3.6.2 Do Not Communicate About Active Investigations

Coherent employees with knowledge of, or involved in, investigations must not share information about the existence or the subject matter of an investigation with anyone inside or outside Coherent unless you are asked to do so by an attorney with proper authority within Compliance or Legal. This does not preclude you from speaking to government agencies in your own, individual capacity.

3.6.3 No Self-Investigations

Coherent employees must never attempt to conduct their own investigation if they receive, or become aware of, a report of violation. Coherent employees should first notify Compliance (Corporate.Compliance@coherent.com) or the Coherent Ethics Hotline.

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

Coherent Compliance Hotline (the “Hotline”): www.coherent.ethicspoint.com

7.0 REVISION HISTORY

Revision	Date	Description of Change	Requested By
Original	December 4, 2020	Initial Release	Jo Anne Schwendinger
Revision 1	January 23, 2023	Converted to Coherent Corp. Policy Template	Mary Marks
Revision 2	May 5, 2023	Update policy	Marie Martin
Revision 3	March 12, 2025	Update policy	Marie Martin
Revision 4	July 23, 2026	Updated for formatting and alignment with new policy template as part of enterprise-wide effort to update Policy Center.	Corporate Compliance