



Verification Opinion Declaration: Greenhouse Gas Emissions and Environmental Data Statement

Project Number: 4791908234

Issue Date: September 10th, 2025

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, 2024, to June 30th, 2025. In UL Solutions’ opinion, based on the verification activities performed, there is no evidence that the GHG emissions and environmental 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, 2024, to June 30th, 2025

SCOPE	SOURCE	UNIT	QUANTITY
Scope 1	Stationary fuel use, mobile fuel use, process and fugitive emissions	Metric tons CO2e	38,146
Scope 2 (LBM)	Electricity, district heating and cooling		310,588
Scope 2 (MBM)	Electricity, district heating and cooling		46,514
Scope 3	Category 1 – Purchased goods and services		678,520
	Category 2 – Capital goods		65,451
	Category 3 – Fuel and energy related activities		97,466
	Category 4 – Upstream transportation and distribution		78,333
	Category 5 – Waste generated in operations		2,181
	Category 6 – Business travel		24,713
	Category 7 – Employee commuting		32,466
Other	Biogenic carbon emissions		19
Energy	Fuels: natural gas, LPG, fuel oil, diesel, biomass	MWh	90,155
	Electricity: all sources		735,238
	Electricity: renewable sources (PPA, EAC, Onsite Solar)		624,704
	Other: district heating and cooling		13,235
	Total energy consumption		838,628

Note: Quantities are rounded to the nearest whole number. Location-based method (LBM). Market-based method (MBM). Electricity: renewable sources is a subset of Electricity: all sources.

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Adrian Wain, Lead Verifier

September 10th, 2025

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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, 2024, to June 30th, 2025.

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 boundary:

- Global operations, 130 sites

Consolidation approach:

- Operational control

Reporting boundary:

- See GHG emissions and environmental data statement on page 1

Period of verification:

- Fiscal year 2025 (July 1st, 2024, to June 30th, 2025)

Types of GHGs included:

- CO₂, CH₄, N₂O, HFCs, PFCs, SF₆
- 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 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. 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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