

Biodiversity Risk Assessment Report

Prepared for Coherent Corp

September 1, 2026

Biodiversity Risk Screening Overview

Siemens completed a biodiversity risk screening analysis for Coherent Corp’s (Coherent) global facility portfolio consisting of 113 sites. The World Wildlife Fund (WWF) Biodiversity Risk Filter was used to identify biodiversity risks and prioritize locations for further analysis. The WWF biodiversity risk tool is recommended by the Taskforce on Nature-related Financial Disclosures (TNFD). Siemens entered Coherent locations within the WWF Biodiversity Risk Filter and summarized potential risk categories (i.e., Provisioning Services, Regulating & Supporting Services - Enabling, Regulating Services - Mitigating, Cultural Services, Pressures on Biodiversity, Environmental Factors, Socioeconomic Factors, Additional Reputational Factors), as well as risk indicators. The Biodiversity Risk Filter identified three Coherent locations which scored within the “very high risk” classification in the Provisional Services category. These locations were Monrovia, CA, Tustin, CA, and Beijing, China. Water availability in these locations were the indicators responsible for the “very high risk” scoring.

Biodiversity Risk Screening Results

Risk Filter Methodology

The World Wildlife Fund (WWF) released a Biodiversity Risk Filter tool in January of 2023. WWF designed this to be used as a corporate and portfolio-level screening tool to help prioritize action on addressing biodiversity risks and opportunities to improve resilience and sustainability. WWF is working on expanding and further developing the Biodiversity Risk Filter tool, including expanding risk categories to include regulatory risks associated with biodiversity. WWF is also currently developing a “Respond” module which will include processes and recommendations on how to mitigate biodiversity risk and enhance corporate resiliency.

Category aggregated risk scores are computed based on a specific industry sector’s direct impacts and dependencies on biodiversity. The industry sector most closely aligned with Coherent’s operations was electronic and semiconductor manufacturing and was used for the analysis below. For an overview of how each risk category is weighted based on specific industries, please see WWF’s Dependencies & Impact webpage ([BRF | Overview – Dependencies & Impacts \(riskfilter.org\)](https://www.riskfilter.org/BRF-Overview-Dependencies-Impacts)). Each risk category score is determined based on the key indicators that represent an aspect of biodiversity-related risk, see below. For indicator description and detailed overview of indicator scoring method, please see WWF’s Interpretation Guidance ([WWF Biodiversity Risk Filter - Data & Methods](https://www.riskfilter.org/WWF-Biodiversity-Risk-Filter-Data-Methods)).

Risk Category	Indicators
Provisioning Services	Water Scarcity
	Forest Productivity and Distance to Markets
	Limited Wild Flora & Fauna Availability
	Limited Marine Fish Availability
Risk Category	Indicators
Risk Category	Indicators

Risk Category	Indicators
Regulating & Supporting Services - Enabling	Soil Condition
	Water Condition
	Air Condition
	Ecosystem Condition
	Pollination
Regulating Services - Mitigating	Landslides
	Fire Hazard
	Plant/Forest/Aquatic Pests and Diseases
	Herbicide Resistance
	Extreme Heat
	Tropical Cyclones
Cultural Services	Tourism Attractiveness
Pressures on Biodiversity	Land, Freshwater and Sea Use Change
	Tree Cover Loss
	Invasives
	Pollution
Environmental Factors	Protected/Conserved Areas
	Key Biodiversity Areas
	Other Important Delineated Areas
	Ecosystem Condition
	Range Rarity
Socioeconomic Factors	Indigenous Peoples (IPs); Local Communities (LCs) Lands and Territories
	Resource Scarcity: Food - Water - Air
	Labor/Human Rights
	Financial Inequality
Additional Reputational Factors	Media Scrutiny
	Political Situation
	Sites of International Interest
	Risk Preparation

Very Low Risk (1.0-1.8)

Low Risk (1.8-2.6)

Medium Risk (2.6-3.4)

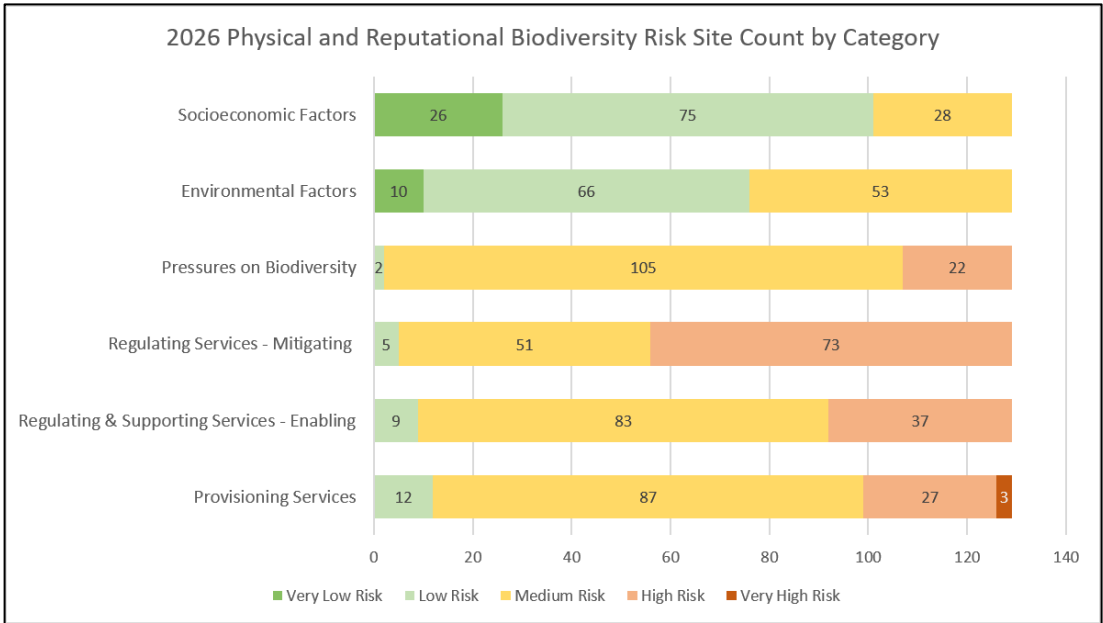
High Risk (3.4-4.2)

Very High Risk (4.2-5.0)

After analyzing the inputted geographic location, an industry-specific score is provided for each indicator and aggregated risk category. WWF risk scores are provided on a scale of 1 to 5, classified from “very low risk” to “very high risk”, see below. WWF recommends establishing a threshold used to identify locations for prioritization. Risk scores can also be assessed at an aggregated risk category level or an individual indicator level. For this report, Siemens used “high risk” classification of the aggregated risk category as the threshold for warranting further location investigation.

Coherent Corp’s Biodiversity Risk Results

The complete Coherent global portfolio consisting of 113 locations were analyzed using the Biodiversity Risk Filter tool. See scoring by risk category below. Almost all sites scored between “medium risk” and “high risk” in the Regulating Services – Mitigating category which is the result of natural disaster risks in most areas (i.e., tropical cyclones, extreme heat, landslides, or fire hazards). Risks of natural disasters will be considered in Coherent’s risk and resiliency strategy planning.



Three Coherent locations – Monrovia, CA, Tustin, CA, and Beijing, China scored within the “very high risk” range for Provisioning Services based on Water Availability indicator for the area. All three sites have been divested or closed during the 2026 fiscal year, so no additional water consumption will occur at these locations.