

1.0 PURPOSE

Coherent competes for business opportunities based on the quality of our products and services. We undertake all our work with honesty and integrity, and do not make improper payments to influence the actions or decisions of governments or commercial counterparties or solicit or accept improper payments. The U.S. Foreign Corrupt Practices Act (FCPA), which prohibits improper payments to government officials, applies to Coherent globally. Other anti-corruption laws – for example, the U.K. Bribery Act – prohibit improper payments to non-government as well as government officials. It is Coherent's policy to fully comply with the applicable anti-corruption and anti-bribery laws ("Anti-Corruption Laws") in each country where we do business.

It is also Coherent's policy to keep books and records that accurately and fairly reflect its transactions and the use of its assets, and to maintain a system of adequate internal accounting controls.

2.0 SCOPE

This policy (the "Policy") applies to all Coherent employees and third parties who conduct business on behalf of Coherent. To fulfill our commitment to abide by Anti-Corruption Laws, Coherent employees must understand the rules that apply to them. Every Coherent employee must:

- Understand and comply with all applicable Anti-Corruption Laws as well as this Policy and the related policies and other requirements of individual Coherent business units that are in force.
- Be familiar with the rules that are in force at the Coherent location where they work, whether that is their usual workplace, a Coherent location that they visit, or an off-site location like a customer or supplier's place of business. If there is a conflict between what policies or laws require of us in a particular situation, Coherent employees must abide by the most restrictive law or policy.
- Sign an anti-corruption policy acknowledgement if you are requested to do so.
- Report violations or suspected violations of this Policy. Coherent will not tolerate retaliation against an employee for making a fact-based and good-faith report.

3.0 RESPONSIBILITY

The Chief Compliance Officer is responsible for this Policy.

4.0 KEY TERMS

4.1 Prohibitions.

While conducting business on behalf of Coherent, Coherent employees are prohibited from engaging in any of the activities listed below. We are also prohibited from engaging in such activities through an intermediary, such as a third-party service provider or a sales representative, consultant, broker, or agent.

4.2 Prohibited Activities

4.2.1 Making Improper Payments. Offering, promising, or giving an "item of value," directly or indirectly, to a person, or someone closely associated with that person (such as a family member, a related company, or a charity of that person's choice), in order to receive an improper advantage. An "item of value" is a broad category that may include a gift, donation,

payment, entertainment, travel, or employment. These activities are prohibited regardless of whether the person is a government official.

4.2.2 Accepting Improper Payments. Requesting, agreeing to receive, or accepting an item of value with the intent of providing an improper advantage to someone else is prohibited. It does not matter if the request is made directly or through a third party, or whether anyone knows or believes the request is ultimately to gain an improper advantage.

4.2.3 Grease Payments. Making a payment to expedite routine government functions (known as "facilitation" or "grease" payments), such as obtaining a visa, decreasing a tax liability, or getting a license to operate a facility. If this type of payment is made despite this prohibition, the person making the facilitation or grease payment must immediately report it in accordance with Paragraph 6 of this Policy.

4.3 Offers and Requests

If a Coherent employee or representative receives a request for a bribe or any other form of improper payment, or if someone offers an improper payment, the Coherent employee or representative must reject it and report it in accordance with Paragraph 6 of this Policy.

4.4 Red Flags

When doing business – with a supplier or potential supplier, a customer or potential customer, a government official, or anyone else – there may be "red flags" that indicate the possibility of corruption. Employees should be alert to red flags and must report their concerns in accordance with Paragraph 6 of this Policy before entering a transaction that may involve improper influence, corruption, or any other illegitimate practice. Here are some examples:

- The third party is doing business in a country that has a reputation for problems with corruption.
- The third party has a reputation for engaging in improper or corrupt transactions.
- The third party requests fees, commissions, or discounts that are not standard in the industry for the type of transaction or that are otherwise excessive.
- The third party requests payment in cash, or for payments to be made to a different person, to a bank account in another country; or for any other payment arrangement that is not standard in the industry.
- The third party has a special relationship to a government official and offers Coherent access to that official.
- The third party refuses to provide representations on its conduct (such as whether the agent is aware of applicable Anti-Corruption Laws), or refuses to agree to comply with Anti-Corruption Laws.
- The third party requests payment of lavish travel and entertainment expenses, or gifts for government officials.
- The third party requests that its relationship with Coherent be kept secret, or misrepresents its background, history, or experience.
- The third party has a lack of transparency in its accounting records, or its invoices are inflated or inadequately documented.
- The third party has an apparent lack of qualifications or resources to perform the services requested.
- The third party seeks an agreement that lacks a defined statement of work, or insists on vaguely defined terms regarding performance.
- A government official strongly "recommends" that Coherent work with a particular third



party.

4.5 Recordkeeping

Compliance with Coherent's accounting and internal control procedures is mandatory. The FCPA and other laws require that all accounting records, expenditures, expense reports, invoices, vouchers, gifts, business entertainment, and other business records must be accurately and reliably reported and recorded. Payments by or on behalf of Coherent may only be made on the basis of appropriate supporting documentation, and for the purposes specified in that documentation. Undisclosed or unrecorded payments are prohibited.

5.0 WHAT ARE THE CONSEQUENCES FOR FAILURE TO COMPLY WITH THIS POLICY?

Violations of Anti-Corruption Laws can result in significant fines to Coherent, and to our directors, officers, and employees; prison sentences for individuals who engage in improper behavior; and damage to Coherent's reputation and our ability to conduct business. In addition, violations of Anti-Corruption Laws are not covered by insurance, and Coherent cannot indemnify individuals. Coherent may take disciplinary action, up to termination of employment, if an employee fails to adhere to this policy.

6.0 QUESTIONS AND REPORTS

You may direct questions regarding this Policy to the Compliance team at Corporate.Compliance@Coherent.com. If you believe this Policy has been violated, you should report it to the Chief Compliance Officer, or through the Coherent Compliance Hotline at coherent.ethicspoint.com.

7.0 COMMUNICATION

This Policy and any future changes will be communicated by the Legal Department. The company reserves the right to modify this Policy, as needed, to reflect changes in applicable laws or otherwise.

APPROVALS

DATE

Ron Basso, Chief Legal and Compliance Officer and Secretary	March 17, 2023
Marie Martin, Chief Compliance Officer	May 31, 2025

REVISION HISTORY

Revision	Date	Description of Change	Requested By
Original	4/10/2018	Original	Jo Anne Schwendinger, Chief Legal and Compliance Officer and Secretary
Revision 1	10/3/2018	Converted to II-VI policy template	Jo Anne Schwendinger, Chief Legal and Compliance Officer and Secretary



Coherent Corp. and its subsidiaries ("Coherent" or the "company")
Subject: ANTI-CORRUPTION AND ANTI-BRIBERY POLICY
Effective Date: April 10, 2018
Revision Date: May 31, 2025

Policy No.
LAW-001

Revision 2	9/4/2019	Defined Company	Jo Anne Schwendinger, Chief Legal and Compliance Officer and Secretary
Revision 3	1/23/2023	Converted to Coherent Corp. policy template, included third-party representatives of Coherent, and updated approvals.	Marie Martin/Mary Marks
Revision 4	5/31/2025	General revisions and updated approval.	Marie Martin