



## 1.0 PURPOSE AND INTRODUCTION

Coherent believes business decisions should be made with integrity and should not be influenced by a conflict of interest ("COI"). A COI arises when you or your Relatives' personal, social, political, or financial interests, duties, obligations, or activities interfere, or may give the appearance of interfering, with the interests of the company. COIs can undermine your credibility and expose Coherent to scrutiny and the risk of damage to its reputation. This COI policy (this "Policy") explains:

- The types of COIs that may arise,
- The Company's COI reporting requirements, and
- What you can expect once you have reported a COI.

This policy does not cover the topic of organizational conflicts of interest ("OCI") and related requirements, which may apply to government contracts. For more information on OCIs, please see Coherent's Code of Ethical Business Conduct and Policies for Working with Governments, or submit your question in accordance with Paragraph 9 below.

## 2.0 SCOPE

This policy applies globally to:

- Coherent Employees and, in certain cases, Employees' Relatives (as defined herein), and
- Coherent officers and the Board of Directors ("Coherent Officers and Directors").

## 3.0 RESPONSIBILITY

The Chief Compliance Officer is responsible for this policy.

## 4.0 RELATED DOCUMENTS

4.1 COI Disclosure and Determination Form (Attachment A to this policy).

4.2 Coherent Code of Ethical Business Conduct.

## 5.0 KEY TERMS

5.1 An **Actual COI** is a direct conflict between your duties and responsibilities at Coherent and your private interests.

5.2 An **Employee** is a part-time or full-time employee of Coherent.

5.3 A **Potential COI** occurs when a conflict between your duties and responsibilities at Coherent and the private interests of you or a Relative could arise in the future.

5.4 A **Relative** includes any person related by blood or marriage, or whose relationship with you is similar to that of persons who are related by blood or marriage. Examples of a Relative include a spouse, domestic partner, child, sibling, parent, grandparent, grandchild, in-law, aunt, uncle, first cousin, or a similar member of the person's stepfamily or domestic partner's family.

## 6.0 THE POLICY

### 6.1 Disclosure Requirements

As soon as you become aware of an Actual or Potential COI ("COI Activity"), you must:

- notify your manager of the COI Activity,
- disclose the COI Activity to the Compliance team within the Legal and Global Affairs Department using the COI Disclosure and Determination Form (Attachment A), and
- obtain a written approval determination from the Compliance team in order to participate in the COI Activity.



If the Compliance team (or CCO, in the event of an appeal) does not approve your disclosure, you will not be permitted to participate in the activity because it has been determined to be a COI.

## **6.2 Company-Solicited Disclosures**

Coherent may solicit a COI disclosure from you in any situation or related to any activity where it determines that a disclosure is necessary.

## **6.3 Coherent Director and Officer COI Disclosures**

Coherent Officers and Directors must disclose a COI Activity to the CCO. The CCO will disclose any COI Activity of Coherent Officers and Directors to the Audit Committee of the Board of Directors as necessary.

## **6.4 Examples of a COI Activity that Requires Disclosure**

Below are examples of a COI Activity that requires disclosure. 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 as detailed in 6.1 and 6.3 above.

### **6.4.1 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.

### **6.4.2 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.

### **6.4.3 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.

### **6.4.4 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.

### **6.4.5 Board Memberships Outside of the Company**

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

### **6.4.6 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.

### **6.4.7 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.

### **6.4.8 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.

### **6.4.9 Direct Supervision/Influence on Hiring**

Creating or maintaining a direct or indirect supervisory/reporting relationship with your Relatives or close friends.

### **6.4.10 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.

## **6.5 COI Disclosures and Determinations**

### **6.5.1 Submitting a COI Disclosure**

You can submit a COI disclosure by either: (i) completing the electronic COI Disclosure and Determination Form available at this [link](#) or (ii) completing the PDF version of the COI Disclosure and Determination Form (Attachment A) and emailing it to the Compliance team at [corporate.compliance@coherent.com](mailto:corporate.compliance@coherent.com).

### **6.5.2 COI Disclosure Review and Determinations**

The Compliance team will review each completed COI Disclosure and Determination Form and make a COI determination on a case-by-case basis in consultation with the Employee who submitted the form, his or her manager, and others, as necessary. The Compliance team may request additional information from the Employee to support its determination review. COI determinations will be provided to the Employee and his or her manager in writing within the Employee's COI Disclosure and Determination form. Please see the COI Disclosure and Determination form for more information regarding COI determinations. COI determinations apply until any of the following occur:

- The Employee who submitted the disclosure is no longer employed by the company.
- A subsequent COI determination is made upon changes to the Employee's work responsibilities, outside activities, or other events.
- An appeal of the COI determination is made to the CCO and, after review, it results in a different written outcome.

### **6.5.3 Appeals to a COI Determination**

An Employee may appeal a COI determination to the CCO via the Employee's manager. Please see the written COI determination for more information on the appeals process.

## **7.0 RECORD RETENTION**

The Compliance team is responsible for retaining all COI disclosure records (including the Employee's COI disclosure form, any written notes related to the Employee's COI disclosure, any related emails to and from the disclosing Employee and or his or her manager, and the COI written determination) in accordance with the requirements of Coherent's Records Management Policy.

## **8.0 CONSEQUENCES FOR FAILURE TO COMPLY WITH THIS POLICY**

If you violate this policy by failing to disclose a COI Activity after you have become aware of an Actual or Potential COI or this policy, you may be subject to disciplinary action, including termination.

## **9.0 QUESTIONS AND REPORTS**

If you believe this policy has been violated, you should discuss the situation with your manager, your local Human Resources representative, the CCO, or report the violation by visiting the Coherent Compliance Hotline at [coherent.ethicspoint.com](https://coherent.ethicspoint.com).



*Coherent Corp. and its subsidiaries ("Coherent" or the "company")*  
**Subject: CONFLICTS OF INTEREST POLICY**  
*Effective Date: September 18, 2024*  
*Revision Date: May 31, 2025*

**Policy No.**  
**LAW-019**

## 10.0 COMMUNICATION

This policy and any future changes will be communicated by the CCO. 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	March 17, 2023
Marie Martin, VP and General Counsel, Corporate Compliance	Sept 18, 2024
Marie Martin, Chief Compliance Officer	May 31, 2025

### REVISION HISTORY

Revision	Date	Description of Change	Requested By
Original	March 17, 2023		Marie Martin
Revision 1	Sept 18, 2024	In para. 6.5.1, added information related to new online electronic COI Disclosure and Determination Form and instructions to email the PDF version to the Corporate Compliance email box.	Jennifer Whitko-Thompson
Revision 2	May 31, 2025	Updates to titles and department names and minor revisions.	Marie Martin

# 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](mailto: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:

<b>DOCUMENT NUMBER</b>	<b>APPROVALS</b>	<b>APPROVED</b>
LAW-019.1	Ron Basso, Chief Legal and Compliance Officer	March 17, 2023
	Marie Martin, Chief Compliance Officer	May 31, 2025

#### **REVISION HISTORY**

<b>Revision</b>	<b>Date</b>	<b>Description of Change</b>	<b>Requested By</b>
Original	March 17, 2023		Legal
Version 2	May 31, 2025	Title and department name updates.	Marie Martin