



Coherent Corp. and its subsidiaries and affiliates ("Coherent" or the "company," "we" or "us")
Subject: SPEAKING UP AND NON-RETALIATION POLICY
Effective Date: December 4, 2020
Revision Date: March 12, 2025

**Policy No.
LAW-012**

1.0 PURPOSE

This Policy explains how you can raise concerns about violations of the law, Coherent's Code of Conduct (the "Code"), and Coherent corporate policies in confidence and without fear of retaliation.

2.0 SCOPE

This Policy applies to

- the Coherent Board of Directors and Coherent Employees worldwide ("you").

3.0 RESPONSIBILITY

- The Chief Compliance Officer is responsible for reviewing and amending this Policy and for approving any exceptions to this Policy.
- You are responsible for following this Policy, asking questions if anything about it is unclear, and reporting any violations or suspected violations.
- The Compliance Department is responsible for answering questions about this Policy.
- Coherent leaders, managers, and supervisors around the globe are responsible for directing reports they receive to the appropriate reporting channels and for notifying the Compliance Department.

4.0 RELATED DOCUMENTS

- GEN-002 Code of Ethical Business Conduct
- LAW-013 Internal Investigations Policy
- LAW-013.1 Internal Investigations Procedure

5.0 KEY TERMS

- **Compliance Department** is the Ethics & Corporate Compliance group within the Coherent Legal and Global Affairs Department.
- **Good Faith** means that the person who is reporting a violation has a genuine belief that a potential violation of the law, the Code, or Coherent corporate policies has occurred in the past, is currently occurring, or may occur in the future. A report may be in Good Faith even if the company finds no evidence that the reported violation actually took place.
- **Coherent** includes Coherent Corp. and its subsidiaries.
- **Coherent Employee** is an hourly or salaried, part-time, or full-time, employee of Coherent, as well as any Coherent contractor, consultant, or temporary worker.

6.0 THE POLICY

Coherent is committed to conducting business with fairness, integrity, and respect for the law and our values. If you observe or have direct knowledge of a suspected or actual violation of the law, the Code, or our policies, we strongly encourage you to speak up and raise the issue with us. Coherent strictly prohibits retaliation of any kind against anyone who speaks up in Good Faith.

6.1 What types of concerns are covered by this Policy? This Policy covers concerns about any suspected or actual violation of the law, our Code, and Coherent corporate policies. Some examples without limitation, are:

- Fraud, embezzlement, or other violations of fiduciary duties.
- Discrimination, threats, or harassment—see the Coherent Anti-Discrimination, Harassment, and Bullying Policy.
- Violations of competition laws and rules.



- Inadequate financial or non-financial recordkeeping—see the Coherent Records Management Policy, the Coherent Anti-Corruption and Anti-Bribery Policy, and the Coherent Global Data Protection Policies.
- Bribery—see the Coherent Anti-Corruption and Anti-Bribery Policy.
- Violations of human rights laws, regulations, and obligations.
- Child labor, forced labor, and human trafficking.
- Environmental, health, and safety issues—see the Coherent Environmental, Health, and Safety Policies.
- Improper use of company resources—see the Coherent Computing Acceptable Use Policy.
- Insider trading—see the Coherent Insider Trading and Tipping Policy.
- Unauthorized disclosure of confidential information.
- Violations of our policies on gifts, meals, and entertainment.
- Violations of our Code—see the Coherent Code of Ethical Business Conduct.

6.2 What types of concerns are NOT covered by this Policy?

Do not use this Policy to:

- Report emergency events that present an immediate threat to life or property. For emergency assistance, please contact your local authorities or call your country's emergency phone number.
- Settle disputes.
- Make accusations that you know are false. Knowingly making false accusations may lead to disciplinary measures, up to and including termination.

6.3 How do I speak up? You can raise concerns about violations and suspected violations through the following channels:

- **Coherent Compliance Hotline: Online or by Phone**

If you know of or suspect a violation and believe that the matter cannot be reported through the channels above, you can use the external Coherent Compliance Hotline (the "Hotline"). The Hotline gives you 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. There are two ways to submit a report through the Hotline:

- **Online**

To submit a concern online via the internet, please visit the Hotline website at www.coherent.ethicspoint.com. You will be asked to fill in an online form to submit your concern.

- **By Telephone**

To raise your concern by telephone:

- If you are in the United States, please call **866-829-3062**.
 - If you are located outside of the United States, please click the link above, and, on the right side of the webpage, find the drop-down menu and choose the country in which you are located for specific dialing instructions.

- **The Coherent Compliance Department**

You can report suspected violations to the Compliance Department by email at Corporate.Compliance@Coherent.com. You can also contact the Chief Compliance Officer, or the General Counsel of your business segment directly.



- **Your Manager or HR Representative**

You may also choose to discuss your concern with your manager or your local HR representative.

6.4 What kind of information should I provide when I report a concern?

When you file a report (in person, via email, online, or by telephone), please provide as much detailed information as you have about your concern. This will enable us to assess and investigate your report. If available, you should provide the following in detail:

- The background and history of, and the reason for, the concern.
- The dates of violations, names of involved persons, 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.

6.5 Will my report remain confidential?

When submitting a report in Good Faith, your identity (to the extent you provided it to us) will be kept confidential to the fullest extent possible, unless doing so will violate the law or prevent a full and effective investigation of the report. To the greatest extent possible, all personnel responsible for responding to reports will access the report on a need-to-know basis in order to investigate and resolve the allegations in an appropriate manner and maintain the confidentiality of the person who is making the report and the matters relating to the report.

6.6 Can I submit a report anonymously?

Yes, you can share your concerns anonymously (unless not permitted by the laws of your country). However, we encourage you to reveal your identity when reporting, because it is difficult, or even impossible in some circumstances, for us to investigate reports that are made anonymously. This is because reports often do not contain enough information to conduct an investigation, so we need to communicate with you to learn additional facts. If you report anonymously, we encourage you to provide sufficient information so that the matter can be investigated.

6.7 Will I be protected from retaliation if I report a concern?

The company strictly prohibits retaliation of any kind against anyone for speaking up to report a violation in Good Faith. Retaliation against a person who makes a report in Good Faith may be subject to disciplinary action, up to and including termination of employment or termination of contract. Anyone who believes that they have been retaliated against should immediately report it in the same manner as reporting any other violation.

7.0 RECORD RETENTION

Coherent retains the information you provide as part of the report for as long as necessary to process and close out the relevant investigation, unless a shorter or longer retention period is required or permitted by law, in compliance with Coherent's Records Management Policy.

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

Coherent may take disciplinary action, up to termination of employment, if you fail to adhere to this Policy.



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9.0 QUESTIONS AND REPORTS

Questions about this Policy should be addressed to the Coherent Compliance Department at Corporate.Compliance@Coherent.com. If you believe this Policy has been violated, you should report it to the Coherent Compliance Hotline, the Chief Compliance Officer, the General Counsel of your business segment or your manager or HR representative.

10.0 COMMUNICATION

Coherent may modify this Policy at any time. This Policy and any future changes will be communicated by the Coherent Compliance Department.

APPROVALS

APPROVALS COMPLETED DATE

Jo Anne Schwendinger	December 4, 2020
Ron Basso, Chief Legal and Compliance Officer	May 5, 2023
Marie Martin, Chief Compliance Officer	March 12, 2025

REVISION HISTORY

Revision	Date	Description of Change	Requested By
Original	December 4, 2020	Original	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