

Public Country by Country Reporting (CbCR) – European Union (EU)

In December 2021, the EU amended Directive 2013/34/EU to introduce rules regarding disclosure of certain income tax information. The EU “Directive 2021/2101 of 24 November 2021” requires public Country-by-country reporting (“CbCR”) by multinationals enterprises (“MNEs”) with annual global consolidated revenues exceeding EUR 750m for two consecutive fiscal years and with qualifying operations in at least one EU member state to disclose income tax information to the general public on a country-by-country basis. These requirements apply to fiscal years start on or after June 22, 2024. The first financial year for the application of these rules for Coherent Corp. is the fiscal year ended June 30, 2025 with a publication deadline of June 30, 2026.

On December 2, 2024, the European Commission published the final version of the reporting schema as a common template for completion. For non-EU-based groups, such as Coherent Corp., this information must be published in an official EU register. Coherent Corp. has made available this CbCR following the common template and publishing the relevant data related to included EU member states in order to comply with current EU guidance.

Section 1: General Information

Name of the ultimate parent of the group / of the standalone undertaking	Coherent Corp.
Country where the ultimate parent has its registered office	United States
Financial Year – start date	July 1, 2024
Financial Year – end date	June 30, 2025
Reporting currency	USD
Is the information in the report based on reporting instructions used for tax purposes, pursuant to Section III, Parts B and C, of Annex III to Directive 2011/16/EU (yes/no)?	Yes

Section 2: Overview of information on a country-by-country basis

Tax Jurisdiction	Country code	Revenues	Profit (loss) before income tax	Income tax paid – on cash basis	Income tax accrued – current year	Accumulated Earnings	Number of employees
Cyprus	CY	\$59,449,189	\$59,314,548	\$835,964	\$1,482,864	\$4,795,112	0
Finland	FI	\$23,458,299	(\$13,736,022)	\$0	\$0	(\$32,762,577)	89
France	FR	\$6,754,411	\$334,967	\$209,171	\$167,478	(\$908,376)	30
Germany	DE	\$849,900,613	(111,937,573)	\$8,567,732	\$42,548,475	(\$252,607,049)	2,216
Italy	IT	\$6,043,364	\$217,437	\$305,160	\$359,087	\$442,919	32
Malaysia	MY	\$1,725,399,571	\$104,063,604	\$16,479,173	\$14,298,939	\$93,604,993	3,708
Netherlands	NL	\$289,511,999	(\$25,754,684)	\$9,743,392	\$2,803,631	\$(2,287,160,988)	7
Spain	ES	\$5,638,995	\$18,763,177	\$8,320,337	\$1,526,342	(\$62,510,104)	24
Sweden	SE	\$136,902,586	\$45,103,184	\$4,818,227	\$7,415,519	\$51,645,612	397
Vietnam	VN	\$138,235,655	\$29,357,598	\$4,488,912	\$7,988,835	\$39,140,386	1,809
All other tax jurisdictions (aggregated basis)		\$10,540,288,218	(\$105,363,981)	\$116,330,576	\$126,275,527	\$6,012,246,825	23,092

Section 3: List of Subsidiaries and activities

Member state or tax jurisdiction	Country code	Name of each subsidiary undertaking in the Member State or tax jurisdiction	Brief description of the nature of activities in the Member State or tax jurisdiction
Cyprus	CY	Coherent (Cyprus) Financing Limited	Internal group finance
Finland	FI	Corelase OY	Research and development; Manufacturing or production; Sales, marketing, or distribution; Provision of services to unrelated parties
France	FR	Coherent France SAS	Sales, marketing, or distribution; Provision of services to unrelated parties
Germany	DE	II-VI GmbH	Research and development; Manufacturing or production; Holding shares or other equity instruments
Germany	DE	Highyag Lasertechnologie GmbH	Research and development; Manufacturing or production; Sales, marketing, or distribution
Germany	DE	Finisar Germany GmbH	Research and development; Manufacturing or production; Sales, marketing, or distribution
Germany	DE	Coherent (Deutschland) GmbH	Sales, marketing, or distribution; Provision of services to unrelated parties
Germany	DE	Coherent Real Estate GmbH	Other (Holding of real property)
Germany	DE	Electro-Optics Technology GmbH	Research and development; Manufacturing or production; Sales, marketing, or distribution; Provision of services to unrelated parties
Germany	DE	Coherent Kaiserslautern GmbH	Research and development; Manufacturing or production
Germany	DE	Rofin-Sinar Laser GmbH	Research and development; Manufacturing or production
Germany	DE	CBL Verwaltungsgesellschaft MBH	Dormant
Germany	DE	Dilas Diodenlaser GmbH	Research and development; Manufacturing or production

Germany	DE	Rasant-Alcotec Beschichtungstechnik GmbH	Manufacturing or production
Germany	DE	Coherent GmbH	Holding shares or other equity instruments
Germany	DE	Coherent Germany GmbH	Holding shares or other equity instruments
Germany	DE	SiC Germany GmbH	Sales, marketing, or distribution
Germany	DE	Coherent Real Estate 1 GmbH & Co. KG	Holding real estate
Germany	DE	Coherent Real Estate 2 GmbH & Co. KG	Holding real estate
Germany	DE	Coherent Munich GmbH & Co. KG	Research and development; Manufacturing or production
Germany	DE	Coherent Lasersystems GmbH & Co. KG	Research and development; Manufacturing or production
Italy	IT	Coherent Italia S.R.L.	Sales, marketing, or distribution; Provision of services to unrelated parties
Malaysia	MY	Coherent Malaysia SDN BHD	Research and development; Manufacturing or production
Malaysia	MY	COHR Malaysia SDN BHD	Manufacturing or production
Netherlands	NL	Coherent Dutch Merger Sub B.V.	Holding shares or other equity instruments
Netherlands	NL	Coherent Europe B.V.	Sales, marketing, or distribution; Provision of services to unrelated parties
Spain	ES	Rofin-Baasel Espana, S.L.	Manufacturing or Production; Sales, marketing, or distribution; Provision of services to unrelated parties
Spain	ES	Rofin-Sinar Technologies Europe, S.L.	Holding shares or other equity instruments
Sweden	SE	II-VI Jarfalla AB (F/K/A Finisar Sweden AB)	Research and development; Manufacturing or production
Sweden	SE	II-VI Kista AB (F/K/A Ascatron AB)	Research and development; Manufacturing or production; Sales, marketing, or distribution
Sweden	SE	Optoskand AB	Manufacturing or production; Sales, marketing, or distribution; Provision of services to unrelated parties

Vietnam	VN	II-VI Vietnam Co., LTD.	Manufacturing or production; Sales, marketing, or distribution
Vietnam	VN	Coherent Services Vietnam Limited Liability Company	Provision of services to unrelated parties
Vietnam	VN	Coherent Vietnam (Dong Nai) Company Limited	Manufacturing or production; Sales, marketing, or distribution
Vietnam	VN	Silicon Carbide Vietnam Limited Liability Company	Manufacturing or production