

Tax Strategy Coherent Corp.’s UK entities in its group

Year Ended June 30, 2026

Prepared by: Coherent Tax Department

Date: June 2026

Circulation: Internal and External

Introduction

In September 2016, the Parliament of the United Kingdom (“UK”) enacted the Finance Act 2016 (the “Act”). Among other things, the Act requires that businesses with specific operations of a certain size within the United Kingdom publish a Tax Strategy Statement (“Statement”) disclosing (a) the approach of the group to risk management and governance arrangements in relation to UK taxation, (b) the attitude of the group towards tax planning (so far as affecting UK taxation), (c) the level of risk in relation to UK taxation that the group is prepared to accept and (d) the approach of the group towards its dealings with Her Majesty’s Revenue and Customs (“HMRC”).

The Act requires that the Statement cover the following types of tax: income tax, corporation tax, value added tax, amounts for which the company is accountable under PAYE regulations, diverted profits tax, insurance premium tax, annual tax on enveloped dwellings, stamp duty land tax, stamp duty reserve tax, petroleum revenue tax, customs duties, excise duties and national insurance contributions.

In accordance with Paragraph 19(2), Schedule 19 of Finance Act 2016, this document sets out the UK Tax Strategy for the year ended 30 June 2026.

It applies to Coherent Corp.’s UK entities in its group (“UK group”). The entities in UK group are listed in appendix A.

Tax Strategy

The main focus of the tax strategy is to ensure that the UK group remains compliant with the relevant and applicable tax laws in each jurisdiction in which it operates. The submission of tax filings and remittance of tax liabilities on a timely basis forms a key part of this strategy.

The tax strategy of the UK group is aligned with that of the ultimate parent company of the Group, Coherent, Corp. (“Coherent”), a U.S. public traded company on the New York Stock Exchange. This filing covers all the UK entities of the ultimate parent company for the entire fiscal year.

Further details relating to the tax strategy are provided below:

1. Risk management and governance arrangements

Consistent with Coherent’s Code of Business Conduct and Code of Ethics, our approach to UK tax is to manage and report in a manner which provides compliance across all taxes, consistently complies with legal and regulatory requirements governing public statements and reports, meets our internal control requirements and supports our business and commercial strategy.

As the leadership of the Coherent Tax Department is located in the United States, we utilize professionals from international accounting firms to assist with identifying and resolving UK tax issues resulting from legislative or business changes, and for the preparation of income tax filings in the UK. Management of the Coherent Tax Department and local corporate management consult regularly with such outside professionals to ensure that the necessary facts and circumstances have been communicated to such third parties to allow for proper resolution of issues and correct completion of returns.

2. Attitude towards tax planning

The attitude to tax planning of the group is to ensure that Coherent complies efficiently with all legal and tax requirements.

Our tax function provides input into commercial decisions so that tax consequences are understood before a final decision is made. We seek to apply tax incentives, reliefs and exemptions contained within UK tax legislation where appropriate. We conduct transactions between Coherent entities at an arm's-length basis.

3. Level of tax risk accepted

The UK Group conducts its affairs with low tolerance for tax risks and takes a conservative approach to managing its tax affairs, ensuring that all tax lodgments, payments, reporting, disclosures and other obligations are adhered to.

Given the scale of our business and volume of tax obligations, risks will inevitably arise from time to time in relation to the interpretation of tax law and nature of our compliance arrangements. We proactively seek to identify, evaluate, manage and monitor these risks with the objective of minimizing UK tax risk. Where there is significant uncertainty or complexity in relation to a risk, external advice may be sought.

4. Approach to dealing with tax authorities

We engage with tax authorities, including HMRC, with honesty, integrity, respect and fairness and in a spirit of co-operative compliance. We strive to be open with HMRC, to provide prompt and up-to-date information about how we manage our tax responsibilities, and to ensure our relationship with HMRC is efficient and effective for both parties.

Appendix A: Members of Coherent Corp.'s UK entities in its group

Rofin-Baasel UK Limited
Coherent (UK) Holdings Ltd.
Coherent (UK) Ltd.
Coherent Scotland Ltd.
II-VI UK Limited
II-VI Laser Enterprise Ltd
Coherent (UK) Holdings B Ltd.
Coherent (UK) Holdings C Ltd.
Coherent (UK) Financing Ltd
Coherent (UK) Financing CP Ltd