



1.0 PURPOSE AND INTRODUCTION

COHERENT, is committed to promoting and protecting human rights, including the prohibition of forced and child labor. The environment of the Company is grounded in our Values and should be characterized by mutual trust and the absence of oppression, and exploitation. Individuals should be able to work and learn in a safe atmosphere. This is essential to the mission of the Company. For that reason, the Company will not tolerate the exploitation of vulnerable workers, particularly children and those who are forced to work against their will. Through enforcement of this Policy and by education, the Company will seek to protect the human rights of all workers, promote fair labor practices, and contribute to the eradication of forced labor and child labor in supply chains and operations globally.

2.0 SCOPE

All employees, interns, and non-employees, including independent contractors and those employed by companies contracting to provide goods or services in the workplace, suppliers, customers, and guests, regardless of their positions, are covered by and are expected to comply with this Policy and to take appropriate measures to ensure that prohibited conduct does not occur or is reported if it does. Should any jurisdiction that the Company operates in require a higher standard than this Policy requires, that standard will be the Policy for that jurisdiction.

3.0 RESPONSIBILITY

Adherence to this Policy is the responsibility of all Coherent employees, interns, independent contractors, suppliers, customers, and guests. Administration of the Policy is the responsibility of supervisors, managers, executives, legal, and human resource professionals.

4.0 THE POLICY

Coherent supports fundamental human rights and is committed to creating a workplace environment that upholds our values of respect and dignity for all individuals. We prohibit any form of physical abuse, physical or mental coercion, harassment, threats, or corporal punishment. We believe in promoting non-violent forms of conflict resolution and progressive counseling to create a safe and collaborative workplace culture that supports the well-being and job satisfaction of all employees. We ask that our suppliers and contractors do the same, to care for the health and safety of their workers, and to comply with applicable human rights laws and regulations. The Company, in accordance with all applicable laws and regulations, enforces this Policy in accordance with the following details:

4.1 Forced Labor

All work for and on behalf of Coherent must be voluntary. Coherent prohibits the use of slave, forced, bonded, indentured, or prison labor. Involuntary labor includes the trafficking, transportation, harboring, recruitment, transfer, receipt, or employment of persons by means of threat, force, coercion, abduction, fraud, or payments to any person having control over another person for the purpose of exploitation.

Coherent prohibits the withholding of worker’s original government issued identification, personal and travel documents, unless the holding of such documentation is required by law. The Company will clearly convey all offers and conditions of employment in a language understood by the individual, including employment contracts for foreign migrant workers.



The Company will not impose unreasonable restrictions on movement within the workplace or upon entering or exiting company-provided facilities, including worker's accommodation and use of company's provided facilities.

Workers should never pay employers or their agents recruitment fees or other similar fees to obtain, or continue, their employment. If such fees are found to have been paid by workers, such fees will be repaid to the worker.

4.2 Child Labor

Coherent abides by local child labor laws. Coherent will not use child labor in reference to employment of a person under the age of 16, or under the age for completing compulsory education, or under the minimum age for employment in the country, whichever is greatest. Coherent has implemented a mechanism to verify the age of workers and a procedure is in place if child labor is identified. We support workplace learning programs, which comply with all laws and regulations, such as Career Practicum, internship, apprentice, and summer youth work study employment, and/or other limited situations as may be authorized by the HR Manager on a case-by-case basis. These programs for educational benefit are consistent with all laws and regulations (concerning hours of work, duties, learning objectives, potential hazards and pay) applicable to such programs. In no case should employment requirements interfere with the minor's schooling, health, or well-being.

4.3 Humane Treatment

We expect all individuals doing work for or on behalf of Coherent to treat one another with respect and dignity in accordance with our I CARE values. Any form of physical abuse, physical or mental coercion, harassment, bullying, public shaming or threats, or corporal punishment are explicitly prohibited.

4.4 Work Week and Overtime for Non-Exempt Employees

Coherent will not exceed maximum hours of work prescribed by law and will appropriately compensate overtime. Employees will not be required to work more than 60 hours per week, including overtime, except in extraordinary business circumstances with their consent and required approval for the deviation from the General Manager, Vice President of Operations, or other officer of the company with the designated authority to approve hours of work deviations. In countries where the maximum work week is shorter, that standard shall apply. Employees will be allowed at least one day off per seven-day week.

When management determines that overtime is required to meet customer needs, overtime will be scheduled. This scheduled overtime may be worked for an extended period of time. All overtime is voluntary, and employees are never punished for not electing to work overtime. The company will never impose punitive measures for not volunteering for overtime (such as denying future opportunities for overtime, salary reductions or deductions, or disciplinary actions of any kind).

4.5 Wages and Benefits

Wages are paid regularly for time worked, on time, and based on the experience and qualifications of the employee, along with scope of job assignment responsibility. Our minimum wage requirement is at least the statutory minimum wage, the prevailing industry wage or the wage negotiated in a collective agreement, whichever is higher. All other types of



legally mandated benefits and compensations shall be paid. Deductions from wages as a disciplinary measure, or any other type of unfair deduction, are not allowed. Each pay period, employees receive a timely statement of how their wage has been calculated. All use of temporary or outsourced labor will be in accordance with local law.

4.6 Freedom of Association

In conformance with local law, Coherent respects the right of all workers to form and join trade unions of their own choosing, to bargain collectively, and to engage in peaceful assembly. Coherent also respects the right of workers to refrain from such activities. Workers and their representatives are encouraged to communicate with managements and share their ideas and concerns without fear of discrimination, reprisal, intimidation, or harassment.

REFERENCE DOCUMENTS:

Coherent Corp. | CARE Values

- HR-014 Anti-Discrimination, Harassment, and Bullying Policy
HR-018 Diversity, Equity and Inclusion Policy
LAW-012 Speaking Up and Non-Retaliation Policy
Responsible Business Alliance (RBA) Code of Conduct

5. RECORD RETENTION

The senior human resource leader of an organization or location will have accountability for proper recordkeeping.

6. ENFORCEMENT

Enforcement is the responsibility of management and the senior human resources leader of an organization or location. Violations of the Policy are considered serious and progressive disciplinary actions may be taken up to and including termination.

7. 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 approver of this Policy, the Chief Legal and Compliance Officer, or call the Coherent Compliance Hotline at +1.866.829.3062.

8. COMMUNICATION

This Policy and any future changes will be communicated by the Chief Human Resource Officer to the human resource community, and the senior human resource leader of an organization or location is accountable to ensure all employees are aware of this policy.

The Company reserves the right to modify this Policy, as needed, to reflect changes in applicable laws or otherwise.

Table with 2 columns: APPROVALS, APPROVALS COMPLETED DATE. Row 1: Chiew Mee Yong, Chief HR Officer, December 11, 2023



Coherent Corp. and its subsidiaries ("Coherent" or the "Company")
Subject: HUMAN RIGHTS AND LABOR POLICY
Effective Date: April 5, 2024

Policy No.
HR-020

REVISION HISTORY

Revision	Date	Description of Change	Requested By
Original	03.16.2023	Original	Pamela Jennett
Rev. 1	09.08.2023	Add paragraph on wages and benefits	Pamela Jennett
Rev. 2	04.05.2024	Remove HR-017 US Policy from reference	Angelica Woodward