

## **COHERENT CORP. (THE “COMPANY”) CHARTER OF THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS (THE “BOARD”)**

### **Article 1. Organization**

The Audit Committee (the “Committee”) is a Board committee.

### **Article 2. Membership**

The members of the Committee are appointed by the Board on recommendation from the Environmental, Social Responsibility and Governance Committee (the “ESG Committee”). Committee members serve until their successors are duly appointed, or until their earlier resignation, removal, disability or death. Upon recommendation by the ESG Committee, the Board may remove a member of the Committee at any time with or without cause.

The Committee consists of a minimum of three members of the Board, each of whom must be independent in accordance with the requirements of Rule 10A-3 of the Securities Exchange Act of 1934, the rules of the New York Stock Exchange, and comply with the independence and other requirements of the Company’s Corporate Governance Guidelines. No member of the Committee may simultaneously serve on the audit committee of more than two other public companies without the prior approval of the Board.

Each member of the Committee must be financially literate, as determined by the Board. At least one member of the Committee must have accounting or related financial management expertise, as determined by the Board. At least one member of the Committee must be an “audit committee financial expert” as defined by applicable rules of the Securities and Exchange Commission (the “SEC”).

One Committee member serves as Chair of the Committee (the “Chair”) and is appointed by the Board on recommendation of the ESG Committee. The Chair of the Committee oversees the administration of the Company’s Code of Ethical Business Conduct and its Compliance Hotline. For topics occurring outside of normally scheduled meetings that require immediate action, the Chair may act on behalf of the entire Committee, with an update provided to the Committee at its next meeting.

### **Article 3. Purpose**

The purpose of the Committee is to assist the Board with oversight of: (i) the accounting and financial reporting processes and internal controls of the Company; (ii) the audit and integrity of the Company’s financial statements; (iii) the Company’s compliance with legal and regulatory requirements; (iv) the qualifications, independence, and performance of the Company’s independent registered public accounting firm (the “independent auditors”); and (v) the performance of the Company’s internal audit function.

The Committee shall also be responsible for preparing the report required by the rules of the SEC to be included in the Company’s proxy statement for each annual meeting of stockholders, and

for performing other duties and responsibilities as are enumerated in or consistent with this Charter, as well as those that the Board assigns to the Committee.

#### **Article 4. Responsibilities**

##### **a. Financial Reporting**

The Committee oversees the Company's discharge of its financial reporting obligations and its relationship with the Company's independent registered public accounting firm (the "independent auditors") and assists the Board in fulfilling its legal and fiduciary responsibility to ensure the quality and integrity of the accounting, auditing, internal control and financial reporting practices of the Company, and other duties as directed by the Board.

The Committee reviews and discusses with management, the internal audit department and the independent auditors the Company's annual audited and quarterly unaudited financial statements (including the related notes) and annual and quarterly reports on Form 10-K and Form 10-Q, including the disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," prior to filing with the SEC.

The Committee recommends to the Board whether the audited financial statements and the related MD&A disclosure should be included in the Company's annual report on Form 10-K for filing with the SEC.

The Committee generally reviews and discusses with management (i) the type of information to be included; (ii) its presentation and the use of any pro forma, adjusted or other non-GAAP financial information; and (iii) any earnings guidance, provided by the Company in its earnings release and related presentation as well as in its presentations provided to analysts and rating agencies.

The Committee reviews disclosures made to the Committee by the Company's principal executive officer and principal financial officer during their certification process for the Company's annual and quarterly reports filed with the SEC.

##### **b. Internal Controls and Internal Audit**

The Committee oversees the Company's development of an effective and continuously improving control environment, in concert with the management of the Company, to achieve the Company's objectives through an appropriate system of risk assessment and internal controls. The Committee oversees the Company's internal audit function and periodically reviews the responsibilities, resources, functions and performance of the internal audit department. The Committee reviews and discusses the internal audit plan, budget, activities, responsibilities and staffing of the internal audit organization. The Committee Chair participates in the selection, and concurs in the appointment, performance review, replacement, reassignment, or dismissal of the head of internal audit.

On an ongoing basis the Committee reviews significant internal audit reports to management concerning the Company's system of risk management and internal control, and management's responses to these reports. The Committee reviews significant findings on internal audits during the year, and management's responses, and responds to any difficulties

the internal audit team encountered in the course of their audits, including any restrictions on the scope of their work or access to required information. The Committee inquires as to the adequacy of the Company's internal controls related to computerized information system controls and cybersecurity.

Management is responsible to report certain significant events to the Committee, including potentially material cybersecurity incidents, fraud, changes in significant accounting policies, legal matters that may have a material impact on the Company's financial statements, and changes in generally accepted accounting principles in the United States of America ("U.S. GAAP"). The Committee reviews with management, the independent auditors, and the Company's counsel, as appropriate, any legal and regulatory matters that may have a material impact on the financial statements, related compliance policies and programs, and reports received from regulators. The Committee promptly discusses with management and the independent auditors any correspondence that the Company receives from, or sends to, a government regulator or agency, and any published reports that raise material issues regarding the Company's financial statements or accounting policies.

### **c. Independent Auditors**

The Committee has the sole authority and direct responsibility over the selection, appointment, compensation, retention and replacement of the independent auditors, which report directly to the Committee, for the purpose of preparing or issuing an audit report or performing other audit, review or attestation services for the Company. The Committee also ensures that the lead (or concurring) independent audit partner does not serve in that capacity for more than five of the Company's fiscal years, or the length of the rotation requirement of the SEC or the Public Company Accounting Oversight Board (the "PCAOB"), whichever is shorter. In addition, the Committee ensures that any partner other than the lead or concurring partner does not serve more than seven years at the partner level on the Company's audit.

The Committee oversees the work of the independent auditors and resolves any disputes between management and the independent auditors concerning financial reporting or accounting matters.

The Committee pre-approves all audit services and permitted non-audit services to be performed for the Company by its independent auditors in accordance with applicable law. The Committee may delegate such pre-approval authority to one or more Committee members, provided that the delegate's decisions must be presented to the full Committee at its next scheduled meeting.

The Committee maintains open communications with the independent auditors and the management of the Company. At least annually, the Committee meets with the independent auditors without the presence of the management of the Company. The Committee Chair engages in open dialogue with the lead partner of the independent auditors as required.

The Committee reviews the annual audit plans of the independent auditors.

The Committee reviews the results of the annual audit of the independent auditors and recommends any action or responses deemed necessary. The Committee also obtains from the independent auditors their report on the completeness of the audit procedures pursuant

to the requirements to issue an audit opinion annually. The Committee obtains and reviews an annual report from the independent auditors describing (i) the independent auditors' internal quality control procedures; and (ii) any material issues raised by the recent internal quality control review, peer review, or PCAOB review, of the independent auditors, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the independent auditors, and steps taken to deal with any issues. Finally, the Committee obtains from the independent auditors the representation letters signed by the members of the management team attesting to their actions and responsibilities under U.S. GAAP and all applicable laws.

The Committee obtains, at least annually, a formal written statement from the independent auditors confirming their independence from the Company and disclosing all relationships and services which may impact the independent auditors' objectivity and independence.

The Committee actively engages in a dialogue with the independent auditors with respect to any disclosed relationships or services that may impact the objectivity and independence of the independent auditors. The Committee is responsible for taking, or recommending to the Board that it take, appropriate action to oversee the independence of the independent auditors.

The independent auditors must report the following to the Committee prior to the filing of audit reports with the SEC: (i) all critical accounting policies and practices to be used; (ii) all alternative treatments within U.S. GAAP that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditors; and (iii) other material written communications between the independent auditors and management, including any management letters or responses to such letters. The Committee considers and discusses these reports with the independent auditors.

The Committee reviews whether management has sought a second opinion regarding a significant accounting issue from a source other than the independent auditors of the Company. If an opinion is obtained, management should provide to the Committee the rationale for the particular accounting treatment chosen in light of a second opinion.

The Committee establishes policies for the Company's hiring of current or former employees of the independent auditors.

At least annually, the Committee reviews and evaluates the performance, qualifications and independence of the independent auditors, including an evaluation of the lead audit partner.

**d. All Other**

The Committee is empowered to investigate any matter brought to its attention within its scope of responsibilities.

The Company provides the necessary funding, as determined by the Committee, for the payment of (i) compensation of the independent auditors engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company, and (ii) ordinary administrative expenses of the Committee that are necessary or appropriate for carrying out its responsibilities.

The Committee establishes procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal controls or auditing matters, and the confidential, anonymous submission by employees of concerns regarding the Company's financial statements, or the Code of Ethical Business Conduct or other Company-wide policies, including accounting or auditing policies.

The Committee reviews and discusses with management: (i) all disclosures made by the Company concerning material changes in the financial condition or operations of the Company; (ii) all material off-balance-sheet transactions, arrangements, obligations (including contingent obligations), leases and other relationships of the Company with unconsolidated entities or other persons, that may have a material current or future effect on financial condition, changes in financial condition, results of operations, liquidity, capital resources, capital reserves or significant components of revenues or expenses; (iii) disclosures related to equity investments, acquisitions and divestitures that may have a material current or future effect on financial condition, changes in financial condition, results of operations, liquidity, capital resources, capital reserves or significant components of revenues or expenses; and (iv) the status of the Company's income tax returns and related government audits, in addition to the Company's overall tax strategy, including areas requiring significant judgment or risk.

The Committee reports regularly to the Board on its findings, recommendations and any other matters the Committee deems appropriate.

The Committee does not itself prepare financial statements or perform audits, and its members are not auditors or certifiers of the Company's financial statements. It is not the duty of the Committee to conduct audits or to determine that the Company's financial statements and disclosures are complete and accurate and are in accordance with U.S. GAAP and applicable laws. These duties are the responsibilities of management and the independent auditors.

The Committee reviews, approves and oversees any transaction between the Company and any related person (as defined in Item 404 of Regulation S-K) and any other potential conflict of interest situations on an ongoing basis and to develop policies and procedures for the Committee's approval of related party transactions.

The Committee monitors compliance with the Code of Ethical Business Conduct, investigates any alleged breach or violation of the Code of Ethical Business Conduct and enforces the provisions of the Code of Ethical Business Conduct.

#### **Article 5. Access; Advisors**

The Committee has full access to the Company's books, records, facilities and personnel, and to the Board and the Company's independent registered public accounting firm as necessary to carry out its responsibilities. The Committee also may select, retain and obtain, at its sole discretion, consultants, independent legal counsel, or other advisors (collectively, "Advisors") to assist it in its responsibilities. The Committee is directly responsible for the appointment, compensation and oversight of the work of the Advisors, and the Company is responsible for paying their reasonable compensation, as determined by the Committee.

## **Article 6. Meetings; Reports; Evaluations**

The Committee meets virtually or in person or by teleconference as often as it determines, but not less frequently than once each fiscal quarter. All meetings are called by the Chair of the Committee, and the Committee has sole authority to invite others.

The Committee prepares an agenda and minutes of all of its meetings and may delegate this responsibility to a member of Company management. The Committee makes regular reports to the Board on its discussions and actions, including any significant issues or concerns that arise at its meetings, and shall make recommendations to the Board as appropriate. The Committee shall meet separately, and periodically, with management, members of the Company's internal audit department and/or the person primarily responsible for the design and implementation of the Company's internal audit department and representatives of the independent auditors and shall invite such individuals to its meetings as it deems appropriate, to assist in carrying out its duties and responsibilities. However, the Committee shall meet regularly without such individuals present.

The Committee performs a self-evaluation of the performance of its duties under this Charter at least annually and shall present the results of the evaluation to the Board.

## **Article 7. Voting**

Each member of the Committee has an equal vote. A simple majority in attendance decides the vote. In the case of a tie vote, the Chair of the Committee decides the outcome.

## **Article 8. Charter Review**

The Committee reviews and assesses the adequacy of this Charter at least annually, and submits any recommended changes to the Board for approval at its first regularly scheduled meeting of the calendar year.

February 23, 2023