

**CODE  
OF  
ETHICAL  
BUSINESS  
CONDUCT**

**COHERENT**

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## A Message from Our CEO

Our company has brought together remarkably talented and dedicated people in a business climate that empowers people and teams to move faster with agility, harness innovation and work collaboratively. However, our skills and determination would mean little without a workplace committed to the highest standards of ethical conduct.

At Coherent, our collective values empower us to make a meaningful impact through our actions—showing our commitment to our people, stakeholders, and business partners, as well as our responsibility to the environment and society. The principles of **I**ntegrity, **C**ollaboration, **A**ccountability, **R**espect, and **E**nthusiasm are the bedrock of our global culture. Together, they resonate with the message "**I CARE**," guiding us in our everyday decisions and interactions. Our "Code of Ethical Business Conduct" is a key tool to embody Coherent values in practice.

At our organization, we uphold the highest standards of integrity in everything we do. On behalf of the Board of Directors and the Enterprise Leadership Team, I invite you to reaffirm our collective dedication to operating within legal and ethical guidelines. Together, we can accomplish exceptional achievements.

**Jim Anderson**

**Chief Executive Officer**

## Coherent Core Values

# I CARE

# INTEGRITY

Create an Environment of Trust

# COLLABORATION

Innovate Through the Sharing of Ideas

# ACCOUNTABILITY

Own the Process and the Outcome

# RESPECT

Recognize the Value in Everyone

# ENTHUSIASM

Find a Sense of Purpose in Work



# A Readable Code of Ethical Business Conduct

This Code helps you make good business choices. There are two important things to understand about it:

- 1. It is complex** because it involves abstract concepts. Some are just difficult to understand; others may be foreign to some cultures.
- 2. It is a reference document.** We have designed it to provide answers to questions that involve unclear situations.

To give you the best chance of finding the information you need, understanding it, and acting on it, we wrote this Code using plain language and document design principles.

## Plain Language

**We avoid dense, complex language.** Instead we choose everyday words and clear, short explanations.

## An example of how to use this Code.

### Case Study: Is there a problem here?

Imagine you work in Sales. You read the Code once, but don't remember its details.

Every month in the country where you work, Coherent sells a certain product to the government. You know the pricing for this product because its invoice crosses your desk every day. A few months ago, you remember one invoice that was a bit higher than normal – but not by enough to make you report it. The next invoice was normal. So, you forgot about it.

A month later the local newspaper reports something that makes you shake your head. It features a beautiful house. This house turns out to be owned by a bureaucrat who works in the government department that buys Coherent products. You wonder to yourself, "How does a government bureaucrat afford a house like that?"

A few months later you again see an invoice that is higher than normal. You don't know what to make of it.

Thinking about it, you now remember that the woman who issues the invoices used to work in this government department before she came to Coherent. But... you believe that she is scrupulously honest. Is there a problem? What do you do?

# A Readable Code of Ethical Business Conduct

## Code

## Definitions and additional information

### CODE PROVISION

All business decisions must be made with integrity and in the best interests of Coherent. That means we must avoid situations that affect our objectivity. Those situations exist when personal, social, or financial obligations or activities – including those of family members – interfere with the interests of Coherent.

Conflicts of interest undermine our credibility and expose Coherent to scrutiny and the risk of damage to our reputation. Even the *appearance* of a conflict should be avoided.

You must disclose to your manager and the Legal/Compliance Department any situation that involves an actual or potential conflict of interest, as soon as you become aware of it. Remember that disclosure is mandatory, but you won't be penalized for reporting a potential conflict.

If you have a question about conflicts of interest, please reach out to the Legal/Compliance Department, [corporate.compliance@coherent.com](mailto:corporate.compliance@coherent.com), the compliance hotline or submit a Coherent Conflicts of Interest Disclosure Form using this [link](#): [Coherent COI Submission Form](#).

### AIDS FOR UNDERSTANDING

Here are examples of conflicts of interest:

- **Financial:** Holding a significant financial interest in a company that does business or competes with Coherent.
- **Outside Employment or Board Membership:** Serving on the board of directors of another company, if it interferes with your duties at Coherent, or holding a second job.
- **Employing Relatives or Friends:** Hiring a relative or close friend as an employee, consultant, contractor, supplier, distributor, or agent.
- **Corporate Opportunities:** Taking personal advantage of a business opportunity that could benefit Coherent.

### Step 1: Scan the Table of Contents

When you start, you might not have a clear idea of where to look in the Code. So, start with a quick scan of the Table of Contents. It is categorized by topic and has subheadings to help you narrow your search. You might find what you're looking for quickly.

### Step 2: Select a topic

Select a topic and go to its page. In the example, we show an extract from the section on Conflicts of Interest.

### Step 3: Scan the page

There are two parts to the text. On the left-hand side is the Code itself. And on the right, you will find Aids for Understanding such as examples and definitions.

### Step 4: Read the Code carefully

After reading the Code once, check the definitions carefully to ensure that you understand the topic. If you don't understand, ask the Legal and Compliance Department at [corporate.compliance@coherent.com](mailto:corporate.compliance@coherent.com).

# A Readable Code of Ethical Business Conduct

## **Step 5: Read the Aids to Understanding**

Note the column to the right of the Code. This column contains other information that relates to the topic, from definitions and examples, to questions and answers.

Here you will find more detail. Not all will be relevant to your search, but it will help you understand what you should do.

## **Step 6: Read another section if you need to**

You may have to read another section to find the topic and situation that answers your question. Don't give up. Continue reading. The more you read, the more familiar you will be with the Code. That's a good thing.

And don't forget, if you still can't find what you're looking for, ask. We are here to answer your questions:

[corporate.compliance@coherent.com](mailto:corporate.compliance@coherent.com)

# I. Introduction

## I.1. Purpose

### CODE PROVISION

Coherent is built on a culture of strong corporate values. These core values:

- Integrity
- Collaboration
- Accountability
- Respect
- Enthusiasm

are reflected in our relationships with customers, suppliers, shareholders, and one another. Our Code is designed to promote and support:

- Honest and ethical conduct;
- Full, accurate, timely, and clear disclosure in reports to regulators and the public;
- Compliance with applicable laws, rules, and regulations; and
- Prompt detection and reporting of potential violations.

The Code is a resource to guide day-to-day business decisions at Coherent. Many of its principles are general in nature. It is not intended to cover every situation you may encounter. You are expected to use good judgment, consult company policies, and seek help if you have questions about what to do.

As a global company, we are subject to the laws of many jurisdictions around the world. You are expected to obey all laws, rules, and regulations that apply to you. If a law requires more of you than the Code, then you are expected to comply with that law. If you have questions about the laws that apply to you, please contact the Legal/Compliance Department or send an email to [corporate.compliance@coherent.com](mailto:corporate.compliance@coherent.com).

Discipline is covered later in the Code, but it is important to point out that violating the Code can have serious consequences, including termination of employment. Other consequences can include loss of trust, loss of business, or even criminal violations and regulatory penalties for Coherent.

### AIDS FOR UNDERSTANDING

When we refer to the **Code**, we are referring to this Code of Ethical Business Conduct.

When we talk about **Coherent** or the **company**, we mean Coherent Corp. and each of its subsidiaries.

All parts of Coherent, not just the parent company, are expected to comply with the Code.



# I. Introduction

## I.2. Scope

### CODE PROVISION

The Code applies to everyone in the company, including the Board of Directors. It also applies to contractors, consultants, temporary workers, suppliers, and other third parties. Any agreement with a third party should include a clear statement that we expect them to comply with the Code.

The same high ethical standards apply to everyone, regardless of job or level in the organization. All of us must adhere to the Code when conducting Coherent business. It is your responsibility to be familiar with the Code and its requirements.

## I.3. Training and Certification

### CODE PROVISION

From time to time, we will ask you to complete mandatory compliance training. Not all training will apply to you. The training itself will make it clear who needs to complete it, and by what time.

Each year we will also ask certain employees to certify that they:

- Have reviewed and understand the Code;
- Have complied with its requirements, and agree to comply in the future; and
- Do not know of any violations.

## I.4. Exceptions

### CODE PROVISION

Coherent rarely permits exceptions to compliance with the Code, and **only if it is lawful** and in the best interest of the company to do so. If you think you need a waiver, or if someone asks you to do something that would require a waiver, contact the *Chief Legal and Compliance Officer*. A waiver for a non-executive officer employee must be approved by both the *Chief Legal and Compliance Officer* and the *Chair and CEO*.

A waiver for a director or executive officer can only be approved by members of the Board of Directors who are not involved in the waiver. Those waivers must also be publicly disclosed.

The *Chief Legal and Compliance Officer* keeps a record of all Code waivers.

### AIDS FOR UNDERSTANDING

**Q.** Why does the Code apply so broadly?

**A.** The company expects its employees and the Board of Directors to follow the Code because both have an obligation to maintain Coherent's high ethical standards and uphold the law. Contractors, consultants, temporary workers, suppliers, and other third parties are also expected to follow the Code because of their relationships with the company.

### AIDS FOR UNDERSTANDING

No one, including your manager, should ask you to violate the Code. If someone asks you to do something that you think would violate the Code, contact the *Chief Legal and Compliance Officer*.

If you feel uncomfortable doing something even if a waiver is granted, be sure to speak up. You will not be retaliated against for speaking up.

# II. Asking Questions and Raising Concerns

## II.1. Ethical Decision-Making

### CODE PROVISION

Each of us must recognize ethical issues and do the right thing in our business activities.

When faced with an ethical decision, consider these questions to help you make the right decision:

- What *feels* right or wrong about the planned action?
- Is the action consistent with the Code and Coherent policies and procedures?
- How will the action appear to your manager, company executives, the Board, customers, regulators, or the general public?
- Would it help you to ask another person's opinion before acting?

If you are unsure about an ethical question, ask for guidance quickly. We have many resources available to help you make the best decision (see Section IX: Where to Get Guidance or Report an Issue).

### AIDS FOR UNDERSTANDING

Cultures differ on what is right in a particular situation. The Code makes clear what Coherent expects of you, no matter where you are in the world.

## II.2. Leadership Responsibilities

### CODE PROVISION

Managing people at Coherent means you accept more responsibility. Our managers must commit to our values through their actions. They must promote an environment where compliance is expected and ethical behavior is the norm. No manager should ask a Coherent employee to bend the rules or violate the law or the Code.

## II.3. Asking Questions and Reporting Violations

### CODE PROVISION

Do not wait to ask if a particular action may violate the Code. Be alert and report suspected wrongdoing.

If you violate the Code you may face:

- Disciplinary action ranging from a warning or reprimand to termination of employment; and
- Criminal prosecution if you violate a criminal law.

See Section IX on where to get your questions answered or to file a report.

## II. Asking Questions and Raising Concerns

### II.4. No Retaliation

#### CODE PROVISION

Speaking up takes courage. That is why Coherent does not tolerate retaliation in any form. If you have a legitimate concern, we want you to report it with no fear of adverse action.

Honest reporting does not mean that you have to be right when you raise a concern, but you must reasonably believe that the report you are making is accurate. Coherent will investigate all reports made in good faith and will keep them confidential as much as possible.

No one is allowed to retaliate against a person who reports a violation. Anyone who does will face disciplinary action that may include termination of employment.

If you believe someone has retaliated against you because you reported a legal or ethical concern, you should immediately:

- Call the Compliance Hotline at the numbers listed in Section IX for your location;;
- Report it at [www.Coherent.ethicspoint.com](http://www.Coherent.ethicspoint.com); or
- Notify Human Resources or a member of the Legal and Compliance team

While the company will protect anyone who raises a concern honestly, it is also a violation of the Code to:

- Make an accusation if you know it is false;
- Lie to investigators; or
- Interfere or refuse to cooperate with an investigation.

### II.5. Investigations

#### CODE PROVISION

Coherent expects all employees to cooperate in investigations.

We take reports of misconduct seriously. We review every report, investigate the matter to determine whether the Code, company policy, or the law has been violated, and take appropriate action.

When you make a report through the Compliance Hotline, you may keep your identity hidden, but we encourage you to identify yourself because that makes it possible to contact you if we need more information. If you tell us who you are, we take precautions to keep your identity confidential while conducting the investigation. If we do not know who you are, we cannot inform you of the outcome of the investigation.

#### AIDS FOR UNDERSTANDING

**Retaliation** means attacking someone because they have done something that you do not like. Retaliation can take many forms. It could be verbal or physical threats or abusive management. If you are unsure if you are a victim of retaliation, speak with HR or someone in the Legal/Compliance Department.

# III. Avoiding Conflicts of Interest

## III.1. Conflicts of Interest

### CODE PROVISION

All business decisions must be made with integrity and in the best interests of Coherent. That means we must avoid situations that affect our objectivity. Those situations exist when personal, social, or financial obligations or activities – including those of family members – interfere with the interests of Coherent. Conflicts of interest undermine our credibility and expose Coherent to scrutiny and the risk of damage to our reputation. Even the appearance of a conflict should be avoided.

You must disclose to your manager and the Legal/Compliance Department any situation that involves an actual or potential conflict of interest, as soon as you become aware of it. Remember that disclosure is mandatory, but you won't be penalized simply for reporting a potential conflict. It is particularly important for you to discuss with your manager potential consulting and other employment. If your activity could interfere with your ability to fully perform your job at Coherent, or make it difficult for you to maintain the confidentiality of Coherent information, your manager may ask you not to pursue the opportunity.

If you have a question about conflicts of interest, please reach out to the Legal and Compliance Department, email [corporate.compliance@coherent.com](mailto:corporate.compliance@coherent.com) or submit a Coherent Conflicts of Interest Disclosure Form using this [link](#).

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- **Corporate Opportunities:** Taking personal advantage of a business opportunity that could benefit Coherent.

# IV. Treating People and the Planet with Respect

## IV.1. How We Treat One Another

### CODE PROVISION

Each of us must create a positive workplace with a culture of trust and respect. This means treating one another with fairness, mutual respect, and courtesy.

We each contribute to a culture that is built on a foundation of inclusion and collaboration. Coherent believes in equal employment opportunities. We hire you for your ability to do the job, not because of such things as your race, faith, sex, or age.

We do not tolerate harassment or bullying of any kind. Harassment and bullying can take many forms, including:

- Unwelcome sexual advances, contact, or comments;
- Threatening or offensive remarks or conduct;
- Derogatory, disparaging, or suggestive jokes, emails, or other unprofessional conduct.

Retaliation against anyone who reports a discrimination or harassment concern is prohibited. For more information, see Section II.4 of the Code.

Please read our Anti-Discrimination, Harassment, and Bullying Policy located on the Coherent intranet site to learn more.

## IV.2. Human Rights and Fair Labor

### CODE PROVISION

Coherent supports fundamental human rights – values inherent to all human beings. This means that we aim to treat all human beings with dignity, fairness, and respect. We ask our suppliers and contractors do the same, to care for the health and safety of their workers, and to comply with human rights laws. Coherent does not accept forced labor, human trafficking, degrading treatment of individuals, or unsafe working conditions.

### AIDS FOR UNDERSTANDING

**Forced Labor** is situations where people are coerced to work using violence or intimidation, or by more subtle means such as accumulated debt, retention of identity papers, or the threat of being reported to immigration authorities.

## IV. Treating People and the Planet with Respect

### IV.3. Workplace Safety and Health

#### CODE PROVISION

It is extremely important to Coherent to provide a safe and healthy workplace for employees and visitors. To make our workplace healthy and safe, you must take steps to protect yourself, your co-workers, and visitors. This includes following:

- All Coherent Environmental Health and Safety protocols, rules, and practices; and
- Laws that apply to you and your job.

Immediately report to your supervisor any accident, injury, occupational illness, unsafe practice, or danger, even if you didn't see it happen yourself, or you were not directly involved.

To keep our workplace safe means that you must never come to work after drinking alcohol, taking illegal drugs, or using other substances that reduce your ability to do your job safely.

A safe workplace also means that no one may threaten or physically intimidate others with violence or in other ways. We do not accept talk of violence or even joking about violence.

Weapons, firearms, ammunition, fireworks, and unauthorized explosives are forbidden on company property and in company vehicles.

For more information, see our Corporate Substance Abuse Policy, our Corporate EHS Policy, and our Workplace Violence and Weapons Policy located on the Coherent intranet site.

### IV.4. Environmental and Social Responsibility

#### CODE PROVISION

Coherent always seeks to do business in a responsible way. All of us must work in a way that respects the environment and shows good corporate citizenship to the world around us. As a company, we recognize the growing complexity, scope, and reach of our global operations and the impact we can have on our people, suppliers, customers, communities, and the world in general. This recognition acknowledges responsibility and causes us to take action. To that end, the company has established a corporate ESG Team to monitor and review Coherent's policies, programs, and practices concerning public policy issues that include appropriate employee safety, training, and wellness; human rights; environmental protection; energy and water conservation; hazardous and non-hazardous waste reduction; greenhouse gas and other gaseous emissions reduction; community involvement; diversity, equity, and inclusion programs; quality programs; ethics; governance; and compliance. The ESG Team is chaired by the Chief Sustainability Officer, and their efforts are governed by the ESG Committee of the Board of Directors of Coherent.

For more information, see our Environmental, Social, and Governance Policy located on the Coherent intranet site.

# V. Acting with Integrity

## V.1. Anti-Corruption and Anti-Bribery

### CODE PROVISION

The United States and many other countries where we operate have laws against bribery, kickbacks, and other improper payments.

When you act on behalf of Coherent as a director, employee, officer, agent, consultant, or independent contractor, you are prohibited from offering or providing a bribe, other improper benefit to win business or gain an unfair advantage for yourself or Coherent.

For more, see our Anti-Corruption and Anti-Bribery Policy located on the Coherent intranet site.

## V.2. Fraud

### CODE PROVISION

It is never acceptable to take part in an activity that involves dishonesty, no matter how limited your role. These activities include:

- Theft;
- Fraud;
- Embezzlement;
- Extortion;
- Misappropriation of property; and
- Helping to hide, change, falsify, or leave information out of Coherent records.

### AIDS FOR UNDERSTANDING

Improper benefits can include cash, gifts, meals, favors, travel and lodging, entertainment, personal services, business opportunities, and offers of employment.

### AIDS FOR UNDERSTANDING

Some examples of fraud include:

- Deliberately changing accounting records to look better or worse than they are. This is also called “falsifying records.”
- Hiding or leaving out the effects of transactions from business records.
- Making personal purchases on Coherent credit or payment cards.
- Seeking expense reimbursement for activities that were personal and not business-related.

# V. Acting with Integrity

## V.3. Gifts and Entertainment

### CODE PROVISION

Never accept or provide a gift – which means anything of value, such as a gift, money, favor, travel, or entertainment – if it will obligate, or appear to obligate, the receiver.

We prohibit the following, whether for yourself or for Coherent:

- Giving or accepting inappropriate, lavish, or repeated gifts, even if acceptable by local custom.
- Asking for gifts, services, or contributions from vendors, suppliers, or other business partners.

As a rule, when giving or receiving gifts, you should always ask yourself, “how would it look if this was publicized on social media, television, or in the newspaper?” If the answer is “not good for the company or me,” then you should not give or receive the gift.

Remember that the employees of government entities around the world are typically prohibited from accepting even modest gifts or entertainment.

If you deal with government officials as a part of your job, read and follow Coherent’s Global Code of Conduct and Policy Statements for Working with Governments and the Coherent Anti-Corruption and Anti-Bribery Policy located on the Coherent intranet site.

## V.4. Insider Trading

### CODE PROVISION

We keep the trust of our investors and the public by respecting financial laws.

This means that you do not trade in Coherent stock or other securities based on material information that the public does not have access to, but which you do. We also do not share this information.

For more information, read the Coherent Insider Trading and Tipping Policy located on the Coherent intranet site.

## V.5. Political Activity

### CODE PROVISION

Coherent permits you to participate in the civil and political process where participation is allowed by law. As a resident of, or a visitor to, a particular place, your civil and political participation must be lawful in that place. If you are not sure what the laws are in a particular country, please contact the Legal and Compliance Department.

If you express a personal political view on social media like WeChat or Facebook, or in traditional media like newspapers, it should be clear that you are expressing your own views, and not those of Coherent. Do not use the Coherent logo, letterhead, or company e-mail, or reference your business address or title. For more information on the use of social media, read the Coherent Social Media Policy located on the Coherent intranet site.

### AIDS FOR UNDERSTANDING

- Q. As part of my job at Coherent, I interact with customers, and from time to time I take them to lunch or dinner. Is this ok?
- A. Taking a customer to a reasonably priced meal is often a common expression of courtesy and not an attempt to influence a business decision. However, the meals or entertainment should not be frequent, and should not go beyond a simple expression of courtesy and respect.

### AIDS FOR UNDERSTANDING

- Q. My job is in a laboratory. How does this apply to me?
- A. If you have information about Coherent that is not available to the public, and that an investor in Coherent would want to know in deciding to buy or sell Coherent stock, then insider trading laws apply to you.



# VI. Doing Business the Right Way

## VI.1. Anti-Trust and Fair Competition

### CODE PROVISION

Coherent believes in free and open competition.

Our product quality and commitment to our customers mean we can compete ethically with any competitor. In most of the countries where we operate, strict laws prohibit unfair business behavior that limits free competition. Both Coherent and employees who break these laws face significant penalties.

Note that a competitor can also be a customer and a supplier. If you need help understanding how these different roles affect our legal responsibilities, please contact the Legal and Compliance Department.

For more information, read the Coherent Anti-Trust and Competition Law Policy located on the Coherent intranet site.

### AIDS FOR UNDERSTANDING

It is unlawful for Coherent to collude or secretly agree with our competitors to:

- Fix the price customers pay for a product. This is called price fixing.
- Provide bids where it is decided in advance who will win. This is known as bid rigging.
- Refuse to deal with customers or other competitors. This is known as a boycott.
- Set or limit the amount of a product that will be sold into the market.
- Divide or allocate markets, territories, or customers.

## VI.2. Competitive Intelligence

### CODE PROVISION

Gathering information about our suppliers, customers, competitors, or market factors, which is sometimes called **competitive intelligence**, is a legitimate business practice. We must never use illegal or unethical methods to gain competitive intelligence. Coherent has a policy on gathering competitive information. When working with consultants, vendors, and other business partners, you must ensure that they understand and follow our policy.

For more information, read the Coherent Anti-Trust and Competition Law Policy located on the Coherent intranet site.

### AIDS FOR UNDERSTANDING

Legitimate sources of competitive intelligence include:

- News accounts.
- Industry or market surveys.
- Competitor displays at conferences and trade shows.
- Information that is publicly available on the internet, or in business or other journals.

# VI. Doing Business the Right Way

## VI.3. Doing Business with Suppliers

### CODE PROVISION

Coherent believes in doing business with third parties who embrace high standards of ethical business behavior. We rely on our suppliers, contractors, and consultants to help us accomplish our goals, and in fact, supplier ESG performance is an important part of the equation when we make procurement decisions. Our suppliers are part of the Coherent team, so we should always treat them according to our own values and expect them to operate with ours.

We base our buying decisions on total value to Coherent. This includes compliance with the law and our Environmental, Social, and Governance objectives. Total value also includes product and process quality, suitability, performance, scalability, service, technology, business continuity, and price. Proper procurement requires us to:

- Do business with approved suppliers.
- Use Coherent-approved supplier agreements.
- Confirm essential information about the supplier, such as financial and legal status, following processes developed by the Procurement Department.
- Ensure that purchase agreements clearly state which services or products we are buying, the basis for payment, and the amount to be paid.
- Verify that invoices clearly state the actual value of the goods or services provided.
- Not give gifts to, or accept gifts from, suppliers if the gift would affect the other party's business judgment or give the appearance that the other party's judgment may be affected.
- Refuse to work with suppliers who use child or forced labor.
- Refuse to work with suppliers who use detention or physical punishment to discipline employees, even if those practices are allowed by local law.

### AIDS FOR UNDERSTANDING

Coherent-approved supplier agreements are ones that Coherent furnishes, or ones that the supplier furnishes and the Legal/Compliance Department approves.

Payments to suppliers:

- Must be directed to and made only to the person or company that actually provides the goods or services.
- Should be made in the country where the supplier does business, or where the goods were sold or the services provided.

# VI. Doing Business the Right Way

## VI.4. Government Contracting

### CODE PROVISION

Some of our business is with government entities. When we do business with governments, we have different requirements from our normal commercial practices. Coherent must always follow local government contracting laws and regulations. If you have questions about government contract requirements, reach out to your manager or the Legal/Compliance Department.

For more information, please read our Global Code of Conduct and Policy Statements for Working with Governments located on the Coherent intranet site.

## VI.5. Boycotts

### CODE PROVISION

A **political boycott** occurs when a country or company voluntarily stops using, buying, or dealing with a person, organization, or country as an expression of protest, usually for social or political reasons.

Coherent only cooperates with U.S.-government-approved boycotts. If you receive a boycott request, contact the Legal/Compliance Department *immediately*, and **do not respond to or even acknowledge the request**. If you are located outside of the U.S. and have a question about whether a U.S.-approved boycott affects you, please contact the Legal and Compliance Department or email [corporate.compliance@coherent.com](mailto:corporate.compliance@coherent.com).

### AIDS FOR UNDERSTANDING

- Q.** How is being a government contractor different from other types of work?
- A.** Business interactions with government entities often have strict regulations and requirements. We must comply with both contractual requirements and government regulations.

### AIDS FOR UNDERSTANDING

A boycott request can take many forms. It could be a direct request to furnish information. It could be a request to take action or even to refrain from taking action that could support or promote a boycott. It could appear in an invitation for bids, a contract, a purchase order, a letter of credit, or other financial document.

# VI. Doing Business the Right Way

## VI.6. Trade Compliance

### CODE PROVISION

Coherent is committed to compliance with the trade control laws of the U.S. and other jurisdictions in which we operate. As a U.S.-based company, we follow:

- U.S. import, export, tariff (customs duties), and sanctions laws, including the International Traffic in Arms Regulations (“ITAR”) administered by the Department of State, the Export Administration Regulations (“EAR”) administered by the Department of Commerce, sanctions administered by the Office of Foreign Assets Control (“OFAC”), and import laws and regulations administered by U.S. Customs and Border Protection (“CBP”); and
- Global trade laws in the other countries where we do business.

These regulations, which frequently serve to protect critical foreign policy and national security interests, directly impact our products, technology, and operations. Business activity, ranging from the exchange of technical information to the acceptance and completion of export sales, contrary to any applicable trade control laws is strictly prohibited. Coherent Personnel and third parties – whether doing business with Coherent or acting on its behalf – are expected to follow applicable trade laws.

Questions about compliance with trade laws should be directed to Coherent’s Global Trade Compliance function at [trade.compliance@coherent.com](mailto:trade.compliance@coherent.com). For more information, please refer to the Export Compliance Policy and Global Trade Compliance Management Commitment Statement on the Coherent intranet site.

## VI.7. Truth in Advertising and Marketing

### CODE PROVISION

Our marketing, advertising, and sales materials must be factual and as accurate as possible, including with the engineering estimates of the form, fit, and function of our products. We must never knowingly mislead, omit important facts or data, or make false claims about our products. When we compare our products with those of our competitors, the comparisons must be factual, accurate (even if not statistically significant), and easily verified.

## VI.8. Quality

### CODE PROVISION

Coherent is dedicated to quality. We take pride in all of the quality products and services we provide. Our intense focus on the needs of our customers continuously drives us to improve.

If you see a way to improve, or have a concern about a Coherent product or process, contact your manager or the Quality Department.

## VI.9. Other Regulatory Compliance Topics

### CODE PROVISION

There are many other laws and regulations that govern how we do business.

Some examples include laws and regulations on:

- Eye safety requirements for lasers.
- How and when we make disclosures about corporate events.
- Reporting accidents at our worksites.

If you have questions about any regulatory compliance topic, please contact the Legal and Compliance Department or send an email to [corporate.compliance@coherent.com](mailto:corporate.compliance@coherent.com).

## VII. Keeping Accurate Records

### VII.1. Keeping Accurate Financial Records and Complying with Internal Accounting Controls

#### CODE PROVISION

All Coherent company accounts must be complete, accurate, and reliable. That requires us to record, process, analyze, and ensure the accuracy of all information using legal and accounting principles. False or misleading entries are strictly prohibited.

We rely on you to tell us if you feel that someone is pressuring you to prepare, alter, conceal, or destroy documents in violation of the Code or a Coherent policy.

If you honestly believe someone has misled, or given an incomplete or false statement to, an accountant, auditor, attorney, or government official, you must report it.

For more information, please also see our Anti-Corruption and Anti-Bribery Policy located on the Coherent intranet site.

If you have questions about keeping accurate financial records and complying with internal accounting controls, please contact the Legal and Compliance Department or email [corporate.compliance@coherent.com](mailto:corporate.compliance@coherent.com).

# VIII. Protecting Our Assets and Information

## VIII.1. Protection of Confidential Information and Intellectual Property

### CODE PROVISION

When you work at Coherent, you will learn confidential or proprietary information about our company, customers, suppliers, business partners, and others. You must not share this information with anyone outside Coherent.

Our intellectual property is one of our most valuable assets. We must protect and enforce our intellectual property rights. We also respect the intellectual property rights of others.

Generally, intellectual property produced while you are a Coherent employee belongs to Coherent. In some instances, intellectual property is developed by Coherent for, and belongs to, a customer. Make sure you understand your responsibilities regarding any inventions or ideas that you develop while you are an employee.

If you have a question about intellectual property and confidential or proprietary information, please contact the Legal and Compliance Department or send an email to [corporate.compliance@coherent.com](mailto:corporate.compliance@coherent.com).

### AIDS FOR UNDERSTANDING

**Intellectual property** includes:

- Copyrights,
- Patents,
- Trademarks,
- Trade secrets,
- Design rights,
- Logos,
- Expertise, and
- Other intangible industrial or commercial property.

## VIII.2. Communicating with the Media and Other External Parties

### CODE PROVISION

Without clear authority from our Corporate Communications Department, no employee may:

- Talk to the media, investors, or analysts on behalf of Coherent;
- Give the impression that you speak on behalf of Coherent; or
- Comment to journalists about specific matters that relate to our business.

For more information, see the Coherent External Communications Guidelines located on the Coherent intranet site.

## VIII.3. Participating in Social Media

### CODE PROVISION

Your social media posts can affect our reputation and relationships with other employees, customers, suppliers, and investors. When using social media, use good judgment and conduct yourself professionally.

Never speak on the company's behalf unless the company explicitly authorizes you to do so.

You are personally responsible for all information you share on social media.

For more information, see the Coherent Social Media Policy and Coherent External Communications Guidelines located on the Coherent intranet site.

### AIDS FOR UNDERSTANDING

**Q.** I like to use social media to tell my friends and family what is going on in my life. Since I'm proud of my job and what I do, I want to post details about my Coherent projects. Is this ok?

**A.** Coherent wants you to be proud of the company and the work you do, but references to Coherent projects, products, and services may be considered advertising and require prior review and approval by Coherent.

# VIII. Protecting Our Assets and Information

## VIII.4. Protection of Coherent Assets and Resources

### CODE PROVISION

We use company assets to conduct Coherent business. We do not use them for personal gain or the benefit of others outside of Coherent. We must all keep Coherent assets safe from loss, theft, damage, and inappropriate use.

Only use Coherent resources – laptops, telephones, and other devices, networks, and systems, and access to the internet – as needed for you to do your job and support Coherent business.

If you suspect theft or misuse of company assets, report it immediately.

For acceptable computer and device use, read the Coherent Computing Acceptable Use Policy.

## VIII.5. Data Privacy

### CODE PROVISION

Coherent respects the privacy of its employees and business partners.

We handle personal data responsibly and follow applicable privacy laws and company policies. In many countries, the use of personal data is highly restricted. It can only be shared if all applicable regulations are followed, even when it is shared between or among Coherent entities.

For more information, read the Coherent Data Privacy and General Data Protection Regulation (GDPR) policies.

### AIDS FOR UNDERSTANDING

**Q.** How does data privacy apply to my job at Coherent?

**A.** You should have data privacy in mind whenever you have access to the personal data of employees or individuals we do business with, such as our suppliers and customers.

## IX. Where to Get Guidance or Report an Issue

If you have questions or concerns about an ethical issue, or need to report a suspected violation of the Code, you should discuss it with your supervisor, a member of the management team, your local HR representative, or a legal and compliance representative at **Corporate.Compliance@coherent.com**.

You can also contact the Compliance Hotline by telephone at **+1-866-829-3062 (USA)**, your location phone number on the next page, or online at **www.Coherent.ethicspoint.com**, where you can choose to report your concern confidentially or even remain anonymous.



## HOTLINE PHONE NUMBERS BY LOCATION

Location	Phone Number
Australia	1800 750 398
Belgium	0800 45 452
China	400 120 4121
Finland	0800 416229
France	0 800 90 10 34
Germany	0800 1812925
India	000 800 0502 093
Italy	800-909-702
Japan	0800-222-0392
Malaysia	1800814915
Philippines	02 8231 3552
Netherlands	0800-0227-454
Scotland	0800-088-5513
Singapore	800-852-6915
South Korea	080-877-5427
Sweden	020 10 93 70
Switzerland	0800 837 252
Taipei	00801-49-1739
Thailand	1800012362
United Kingdom	0800-088-5513
USA	1-866-829-3062
Vietnam and Spain	Coming Soon