



*Coherent Corp. and its subsidiaries ("Coherent" or the "Company")*  
**Subject: HUMAN RIGHTS AND LABOR POLICY**  
*Effective Date: April 5, 2024*  
*Revision Date: December 12, 2025*

**Policy No.**  
**HR-020**

## **1.0 PURPOSE AND INTRODUCTION**

Coherent is committed to promoting and protecting human rights, including prohibiting 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. Through enforcement of this policy (the "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. To support those efforts, this Policy is guided by the principles in the Universal Declaration of Human Rights, the International Labor Organization's Declaration of Fundamental Principles and Rights at Work, the Responsible Business Alliance (RBA) Code of Conduct, the Organization for Economic Cooperation and Development Guidelines for Multinational Enterprises, and the UN Guiding Principles on Business and Human Rights.

## **2.0 SCOPE**

All employees are covered by and are expected to comply with this Policy and to take appropriate measures to ensure that prohibited conduct does not occur and, when it does occur, it is reported. Where applicable laws require a higher standard than this Policy, those laws apply in addition to this Policy.

## **3.0 RESPONSIBILITY**

Adherence to this Policy is the responsibility of all employees. Beyond the Company's operations, Coherent requires our suppliers and contractors to comply with the same or similar standards under Responsible Business Alliance (RBA) Code of Conduct. Administration of the Policy is the responsibility of supervisors, managers, employees and human resources 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 our supplier requirements, including compliance with the [Responsible Business Alliance \(RBA\) Code of Conduct](#) and 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 for overtime. Employees will not be required to work more than 60 hours per week, or the maximum set by applicable law, 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 timely and regularly for time worked 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 management and share their ideas and concerns without fear of discrimination, reprisal, intimidation, or harassment.

### 5. RECORD RETENTION

The senior human resources leader of an organization or location will have accountability for proper recordkeeping as required or permitted by applicable law and in compliance with Coherent’s Records Management Policy.

### 6. ENFORCEMENT

Appropriate disciplinary action will be taken against any employee who violates this Policy. Based on the seriousness of the offense, disciplinary action may be progressive or skip steps that may include verbal or written reprimands, or the discipline may go directly to termination of employment based on the country of employment.

### 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, or report it using the Coherent Compliance Hotline at <https://coherent.ethicspoint.com>.

### 8. REFERENCE DOCUMENTS:

- Coherent Corp. | CARE Values
- HR-014 Anti-Discrimination, Harassment, and Bullying Policy HR-018
- Inclusive Culture and Merit-Based Advancement Policy
- LAW-012 Speaking Up and Non-Retaliation Policy Responsible Business Alliance (RBA) Code of Conduct

### 9. COMMUNICATION

This Policy and any future changes will be communicated by the Chief People Officer to the human resources community, and the senior human resources 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.cc



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<b>APPROVALS</b>	<b>APPROVALS COMPLETED DATE</b>
Chiew Mee Yong, Chief HR Officer	December 11, 2023
Grace Lee, Chief People Officer	December 12, 2025

**REVISION HISTORY**

<b>Revision</b>	<b>Date</b>	<b>Description of Change</b>	<b>Requested By</b>
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
Rev 3	12.12.2025	Revise title and department references	Grace Lee