
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

FORM SD

Specialized Disclosure Report

COHERENT CORP.
(Exact name of registrant as specified in its charter)

Pennsylvania
(State or other
jurisdiction of
incorporation)

001-39375
(Commission File
Number)

375 Saxonburg Boulevard, Saxonburg, PA
(Address of principal executive offices)

16056
(Zip Code)

Ron Basso
(412) 818-6692
(Name and telephone number, including area code, of the person to
contact in connection with this report.)

Check the appropriate box to indicate the rule pursuant to which this form is being filed:

- Rule 13p-1 under the Securities Exchange Act (17 CFR 230.13p-1) for the reporting period from January 1 to December 31, 2023.
- Rule 13q-1 under the Securities Exchange Act (17 CFR 230.13q-1) for the fiscal year ended _____.
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Section 1 – Conflict Minerals Disclosure

Item 1.01 Conflict Minerals Disclosure and Report

Conflict Minerals Disclosure

This Form SD of Coherent Corp. (“Coherent” or the “Company”) is filed pursuant to Rule 13p-1 promulgated under the Securities Exchange Act of 1934, as amended, for the reporting period January 1, 2023, to December 31, 2023 (the “2023 Reporting Period”).

Rule 13p-1 (the “Rule”) requires disclosure of certain information when a company manufactures or contracts to manufacture products for which the minerals specified in the Rule are necessary to the functionality or production of those products. The specified minerals are gold, columbite-tantalite (coltan), cassiterite and wolframite, including their derivatives, which are limited to tantalum, tin and tungsten (the “Conflict Minerals” or “3TGs”). The “Covered Countries” for purposes of the Rule are the Democratic Republic of the Congo, the Republic of the Congo, the Central African Republic, South Sudan, Uganda, Rwanda, Burundi, Tanzania, Zambia and Angola.

Coherent, a global leader in materials, networking and lasers, is a vertically integrated manufacturing company that develops, manufactures and markets engineered materials, optoelectronic components and devices, and lasers for use in industrial materials processing, optical communications, aerospace and defense, consumer electronics, semiconductor capital equipment, medical diagnostics and life sciences, automotive applications, machine tools, consumer goods and medical device manufacturing. Headquartered in Saxonburg, Pennsylvania, the Company has research and development, manufacturing, sales, service, and distribution facilities worldwide. The Company produces a wide variety of lasers, along with application-specific photonic and electronic materials and components, and deploys them in various forms, including integrated with advanced software to enable its customers.

For the 2023 Reporting Period, the Company conducted an internal survey of its divisions and required each division to disclose whether any products manufactured or contracted to be manufactured by the division contained 3TGs and, if so, to identify the suppliers of such 3TGs (“Suppliers”). As a result of this internal survey, the Company determined that certain of its divisions manufacture, or contract to manufacture, products containing 3TGs which are necessary to the functionality or production of such products, as follows: (i) certain laser optics whose coatings contain gold, tantalum or tungsten, (ii) certain machined parts that may contain gold plating or tin solder, and (iii) various parts and components containing gold, tin, tantalum and tungsten that are incorporated into products offered by the Company (collectively referred to herein as the “Covered Products”).

Based upon the determination that the Rule applies to the above-referenced Covered Products, the Company undertook, with the assistance of Assent, our third-party service provider, a good-faith reasonable country of origin inquiry (“RCOI”) designed to determine whether any of the 3TGs included in such Covered Products originated in the Covered Countries, and whether any of the 3TGs may be from recycled or scrap sources. The Company’s RCOI is more fully described in the Conflict Minerals Report provided as Exhibit 1.01 to this Form SD. Through the RCOI, the Company determined that it had reason to believe that some of the 3TGs necessary for the functionality or production of the Covered Products may have originated in a Covered Country. Therefore, the Company exercised due diligence on the source and chain of custody of 3TGs used in its Covered Products manufactured in calendar year 2023. These due diligence efforts are described in the Conflict Minerals Report provided as Exhibit 1.01 to this Form SD.

The Company has developed a policy relating to Conflict Minerals, which is publicly available on its website at www.coherent.com/company/investor-relations/esg/social to reflect a commitment to sourcing materials from companies that share its values on human rights, ethics and environmental responsibility. The Company expects its Suppliers to develop internal conflict minerals policies, due diligence frameworks, and management systems which are designed to identify and ultimately eliminate from use in products sold to the Company any 3TGs that are known to come from sources funding armed groups in the Covered Countries.

This Form SD and the attached Conflict Minerals Report for Coherent are publicly available on the Company website at www.coherent.com/company/investor-relations/esg/social. The reference to the Company’s website is provided for convenience only, and its contents are not incorporated by reference into this Form SD and the Conflict Minerals Report nor deemed filed with the Securities and Exchange Commission.

Item 1.02 Exhibit

As specified in Section 3, Item 3.01 of this Form SD, the Company’s Conflict Minerals Report is filed as Exhibit 1.01 to this report.

Section 2 – Resource Extraction Issuer Disclosure

Item 2.01 Resource Extraction Issuer Disclosure and Report

Not applicable

Section 3 – Exhibits

Item 3.01 Exhibits

| Exhibit Number | Description |
|----------------|--|
| Exhibit 1.01 | Conflict Minerals Report of Coherent for the year ended December 31, 2023. |

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

COHERENT CORP.

By: /s/ Ronald Basso

Ronald Basso

Chief Legal & Compliance Officer

Dated: May 24, 2024

Exhibit 1.01

COHERENT CORP. Conflict Minerals Report

For the reporting period from January 1, 2023 to December 31, 2023

Overview

This Conflict Minerals Report (the “Report”) of Coherent Corp. (“Coherent” or the “Company”) has been prepared pursuant to Rule 13p-1 and Form SD (the “Rule”) promulgated under the Securities Exchange Act of 1934, as amended, for the reporting period January 1, 2023 to December 31, 2023 (the “2023 Reporting Period”).

The Rule requires disclosure of certain information when a company manufactures or contracts to manufacture products for which the minerals specified in the Rule are necessary to the functionality or production of those products. The specified minerals are gold, columbite-tantalite (coltan), cassiterite and wolframite, including their derivatives, which are limited to tantalum, tin and tungsten (the “Conflict Minerals” or “3TGs”). The “Covered Countries” for purposes of Rule 13p-1 are the Democratic Republic of the Congo (“DRC”), the Republic of the Congo, the Central African Republic, South Sudan, Uganda, Rwanda, Burundi, Tanzania, Zambia and Angola.

As further described in this Report, the Company has determined that certain of its divisions manufacture, or contract to manufacture, products containing 3TGs that are necessary to the functionality or production of such products.

Description of the Company’s Products Covered by this Report

Coherent, a global leader in materials, networking and lasers, is a vertically integrated manufacturing company that develops, manufactures and markets engineered materials, optoelectronic components and devices, and lasers for use in industrial materials processing, optical communications, aerospace and defense, consumer electronics, semiconductor capital equipment, medical diagnostics and life sciences, automotive applications, machine tools, consumer goods and medical device manufacturing. Headquartered in Saxonburg, Pennsylvania, the Company has research and development, manufacturing, sales, service, and distribution facilities worldwide. The Company produces a wide variety of lasers, along with application-specific photonic and electronic materials and components, and deploys them in various forms, including integrated with advanced software to enable its customers.

This Report relates to products (i) for which 3TGs are necessary to the functionality or production of that product, (ii) that were manufactured, or contracted to be manufactured, by the Company, and (iii) for which the manufacture was completed during calendar year 2023.

These products, which are referred to in the remainder of this Report as the “Covered Products,” are as follows: (i) certain laser optics whose coatings contain gold, tantalum or tungsten, (ii) certain machined parts that may contain gold plating or tin solder, and (iii) various parts and components containing gold, tin, tantalum and tungsten that are incorporated into products offered by the Company (collectively referred to herein as the “Covered Products”).

Reasonable Country of Origin Inquiry

For the 2023 Reporting Period, the Company conducted an internal survey of its divisions and required each division to disclose whether any products manufactured or contracted to be manufactured by the division contained 3TGs and, if so, to identify the suppliers of such 3TGs (“Suppliers”). As a result of this internal survey, the Company determined that certain of its divisions manufacture, or contract to manufacture, products containing 3TGs which are necessary to the functionality or production of such products, as follows: (i) certain laser optics whose coatings contain gold, tantalum or tungsten, (ii) certain machined parts that may contain gold plating or tin solder, and (iii) various parts and components containing gold, tin, tantalum and tungsten that are incorporated into products offered by the Company.

Based upon the determination that the Rule applies to the above-referenced Covered Products, the Company undertook, with the assistance of Assent, a good-faith reasonable country of origin inquiry (“RCOI”) designed to determine whether any of the 3TGs included in such Covered Products originated in the Covered Countries, and whether any of the 3TGs may be from recycled or scrap sources.

To collect data on the materials’ sources of origin procured by the supply chain, the Company utilized the Conflict Minerals Reporting Template (“CMRT”) version 6.31 to conduct a survey of all in-scope Suppliers. The CMRT was developed to facilitate disclosure and communication of information regarding smelters and refiners that provide Conflict Minerals into a company’s supply chain. It includes questions regarding the origin of 3TGs included in a company’s products, including the identity of smelters and refiners, a company’s conflict-free policy, and a company’s engagement and due diligence with respect to its suppliers.

During the Supplier survey, the Company contacted its Suppliers via the Assent Sustainability Manager (“ASM”), a software-as-a-service (SaaS) platform provided by Assent that enables users to complete and track Supplier communications and allows Suppliers to upload completed CMRTs directly to the platform for validation, assessment and management. The ASM automatically evaluated the quality of each Supplier response and assigned a health score

based on the Supplier’s declaration of process engagement. Additionally, the step-by-step process for Supplier engagement and upstream due diligence investigations performed, were managed through this platform.

The Company requested all of its Suppliers of 3TGs to identify the smelters or refiners (“SORs”) that they use, and whether they have been validated as conformant in accordance with the Responsible Minerals Initiative’s (“RMI”) Responsible Minerals Assurance Process (“RMAP”) audit program. The Company also asked its Suppliers whether they (i) had a policy in place that includes DRC conflict-free sourcing and requires their direct suppliers to be DRC conflict-free; (ii) had implemented due diligence procedures for conflict-free sourcing; and (iii) request names of SORs from their suppliers.

Following the introduction to the 2023 program and information request, several reminder emails were sent to each non-responsive Supplier requesting survey completion.

Suppliers who remained non-responsive were contacted by phone and offered assistance in some cases. This assistance included further information about the Company’s Conflict Minerals compliance program, an explanation of why the information was being collected, a review of how the information would be used, and clarification regarding how the information could be provided.

As indicated above, the Company’s program included automated data validation on all submitted CMRTs. The goal of data validation is to increase the accuracy of submissions and identify any contradictory answers in the CMRT. This data validation is based on questions within the declaration tab of the CMRT which helps to identify areas that require further classification or risk assessment, as well as understand the due diligence efforts of the Suppliers. Supplier responses were evaluated for plausibility, consistency, and gaps both in terms of which products were stated to contain or not contain necessary 3TGs, as well as the origin of those materials. Additional Supplier contacts were conducted to address issues including: (i) implausible statements regarding no presence of 3TGs, (ii) incomplete data on CMRT, (iii) responses that did not identify smelters or refiners, (iv) responses that indicated sourcing location without complete supporting information from the supply chain, and (v) organizations identified as smelter or refiners, but not verified as such through further analysis and research. The results of this data validation contribute to the program’s health assessment and are shared with the Suppliers to ensure they understand areas that require clarification or improvement.

All submitted CMRTs were accepted and classified as valid or invalid so that data is retained. Suppliers were contacted regarding invalid forms and were encouraged to submit a valid form. Suppliers were also provided with guidance on how to correct validation errors in the form of feedback to their CMRT submission, training courses and direct engagement help through Assent’s multilingual Supplier Experience Team. Since some Suppliers may remain unresponsive to feedback, the Company tracks program gaps to account for future improvement opportunities. As of May 15, 2024, there were 14 invalid Supplier submissions that could not be corrected. The Company’s total response rate for this reporting year was 84.4%.

| Year | Suppliers in Scope | % Responded | % Invalid |
|---------|--------------------|-------------|-----------|
| RY 2023 | 679 | 84.4% | 2.1% |

Based on the findings through the RCOI process, the Company determined that it had reason to believe that some of the 3TGs necessary for the functionality or production of the Covered Products may have originated in a Covered Country. Therefore, the Company continued to perform further due diligence on the source and chain of custody of the minerals in question.

The Company’s Conflict Mineral Due Diligence Framework

The Company conformed its due diligence efforts to the guidance for downstream companies provided by the Organisation for Economic Co-operation and Development Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas: Third Edition, including the related supplements on gold, tin, tantalum and tungsten (the “OECD Guidance”). Furthermore, the Company has adopted a policy relating to Conflict Minerals (the “Responsible Minerals Statement”). This policy reflects the Company’s commitment to sourcing materials from companies that share its values on human rights, ethics and environmental responsibility. The Responsible Minerals Statement is publicly available on the Company’s website at www.coherent.com/company/investor-relations/esg/social. The reference to the Company’s website is provided for convenience only, and its contents are not incorporated by reference into this Conflict Minerals Report nor deemed filed with the Securities and Exchange Commission.

The Company’s Due Diligence Process

The due diligence measures that the Company performed included, but were not limited to, the following:

- The Company maintained an internal Conflict Minerals project team to implement the Company's Conflict Minerals due diligence.
- The team reported its Conflict Minerals due diligence findings to supply chain leaders and management.
- The Company shared its Responsible Minerals Statement with Suppliers.
- The Company contracted with third-party service provider to provide enhanced assistance with the Company’s RCOI and due diligence processes.
- The Company utilized Assent’s extensive resources to enhance engagement with its Suppliers. This included online learning resources and 24-hour access to compliance experts at Assent.

- The Company continued to strengthen collaboration between Assent and Coherent supplier management teams to increase supply chain transparency and response rate.
- The Company reviewed Supplier risk ratings based on the responses provided within their completed CMRTs. In the situation where the Company becomes aware of a potential risk in the supply chain, where an item being purchased is believed to have been sourced from a smelter or refiner which is supporting armed conflict in the Covered Countries, the Company will explore sourcing alternatives for the item in question and take appropriate action.
- This Report, which constitutes the Company's annual report of due diligence efforts, has been filed with the SEC and is available on the Company's website.

As discussed further below, the Company undertook due diligence efforts in an attempt to clarify the following with respect to the 3TGs: (i) country of origin, (ii) whether the 3TGs financed or benefited armed groups in those countries, and (iii) whether the 3TGs came from recycled or scrap sources.

The Suppliers that identified specific smelters of concern on their CMRT were contacted in accordance with the OECD Guidance to inform them of the potential for risk, and to evaluate whether these smelters could be connected to the Company's products. The Suppliers were asked to complete a user-defined or product-level CMRT specific to the materials, products or piece parts purchased by the Company, rather than a company-level CMRT, to better identify the connection to products that they supply to the Company. Other Suppliers were evaluated internally to determine if they were in fact still active Suppliers. If not, they were removed from the scope of data collection.

In total, our Suppliers identified 350 legitimate smelters (by RMI identification number, or CID). A list of the identified smelters is included in Annex A to this Report. Despite the Company's attempt to secure product-level CMRTs, much of the information provided to the Company by Suppliers was for their entire supply chain and was not necessarily limited to SORs that have been confirmed to contribute necessary 3TGs to a Covered Product. Accordingly, the Company has been unable to definitely link the identified SORs to only those products in the Company's supply chain; therefore, Annex A likely contains more processing facilities than are actually in the Company's supply chain. As the Company's engagement with its supply chain evolves, the list of facilities may change to reflect improvements in the quality of information provided.

For those SORs that were identified by the Company's Suppliers and that are known or thought to be sourcing from the Covered Countries, additional investigation was undertaken to determine the source and chain of custody of the 3TGs that they supply. Assent conducted research and direct outreach in order to determine sourcing practices of facilities that may source from the Covered Countries. Assent compared the list of SORs provided in the Suppliers' responses to the lists of smelters maintained by the RMI.

| Status | Number of Identified Smelters and Refiners |
|-----------------|---|
| RMAP Conformant | 225 |
| RMAP Active | 6 |
| Not Enrolled | 90 |
| Non-Conformant | 29 |

In addition, it was also determined whether such SORs had been certified under the following internationally accepted audit standards: the RMAP, the London Bullion Market Association Good Delivery Program, and the Responsible Jewellery Council Chain-of-Custody Certification. If a SOR was not certified by these internationally-recognized schemes, attempts were made to contact the SOR to gain more information about its sourcing practices, including countries of origin and transfer, and whether it has in place any internal due diligence procedures or other processes to track the chain of custody on the source of its mineral ores. Information reviewed included: whether the SOR has a documented, effective and communicated conflict-free policy, an accounting system to support a mass balance of materials processed, and traceability documentation. Internet research also was performed to determine whether there were any outside sources of information regarding the SOR's sourcing practices.

Based on the results of the above-described efforts, after conducting the RCOI and subsequently exercising the required due diligence, the Company was unable to definitively determine for each of the Covered Products the country of origin and conflict status of all 3TGs contained in the Covered Products. At the same time, to the extent that Suppliers supplied information, the Company received no information from its Suppliers indicating that the 3TGs in the Company's Covered Products directly or indirectly financed or benefitted armed groups in the Covered Countries. Based on the information that was obtained, the Company has reasonably determined that the countries of origin of the Conflict Minerals necessary to the functionality or production of the Covered Products may include the countries and regions listed within Annex A.

The Company does not purchase 3TGs directly from mines, smelters, or refiners, and instead relies on a complex global supply chain. There are many third parties in the supply chain between the original sources of 3TGs and the Company's manufacturing of the Covered Products. Accordingly, the efforts the Company has undertaken to identify the source and chain of custody of the 3TGs in its Covered Products reflect the Company's circumstances and position in the supply chain. As a result, the Company's inquiry can provide only reasonable, not absolute, assurance regarding the source and chain of custody of the 3TGs necessary to the functionality of the Covered Products. The Company's process relies on data obtained directly from its Suppliers who seek similar information within their supply chain to identify the original sources of the necessary 3TGs. Such sources of information may yield inaccurate or incomplete information.

Steps to Further Mitigate Risk and Improve Due Diligence in 2024

The Company expects to take the following steps, among others, to improve its due diligence measures and to further mitigate the risk that the necessary 3TGs contained in the Company's products finance or benefit armed groups in the Covered Countries:

- Continue to review and improve the Company's conflict minerals program;
- Continue to work closely with Assent to obtain CMRTs on a product-specific basis to enable the Company to determine which smelters and refiners actually process 3TGs contained in the Company's products;
- Continue to engage with Suppliers and direct them to 3TG training resources; and
- Continue to monitor Conflict Minerals laws, regulations, and rules and update our related policies and processes as appropriate.

Forward Looking Statements

This Conflict Minerals Report contains forward-looking statements which are based on the Company's current expectations and involve numerous risks and uncertainties that may cause these forward-looking statements to be inaccurate. Forward-looking statements in this report include, among other things, statements regarding actions the Company plans to execute to improve its Conflict Minerals due diligence process.

By their nature, all forward-looking statements involve risk and uncertainty. Risks that may cause the forward-looking statements contained in this report to be inaccurate include, but are not limited to: failure to carry out these plans in a timely manner or at all as a result of changing financial conditions; changing organizational structure; or other factors; lack of cooperation by Suppliers as well as by their respective suppliers; whether smelters, refiners, or others that participate in the Conflict Minerals market responsibly source; political, legal, and regulatory developments, whether in the Democratic Republic of the Congo region, the United States or elsewhere. Additional cautionary statements regarding other risk factors that could impact the Company's future performance are identified in the Company's Form 10-K filing for the fiscal year ended 2023 and other Company filings with the Securities and Exchange Commission.

**ANNEX A
SMELTERS/REFINERS**

Set forth below are known smelters and refiners reported by the Company's Suppliers which may have been used to process the Conflict Minerals utilized in the Covered Products manufactured in calendar year 2023.

| | |
|------|---|
| Gold | Royal Canadian Mint |
| Gold | CCR Refinery - Glencore Canada Corporation |
| Gold | Materion |
| Gold | Metalor Technologies S.A. |
| Gold | Heraeus Metals Hong Kong Ltd. |
| Gold | Asahi Refining Canada Ltd. |
| Gold | Kennecott Utah Copper LLC |
| Gold | Metalor USA Refining Corporation |
| Gold | Metalurgica Met-Mex Penoles S.A. De C.V. |
| Gold | Caridad |
| Gold | Asahi Pretec Corp. |
| Gold | Dowa |
| Gold | Hunan Chenzhou Mining Co., Ltd. |
| Gold | Inner Mongolia Qiankun Gold and Silver Refinery Share Co., Ltd. |
| Gold | Ishifuku Metal Industry Co., Ltd. |
| Gold | Asahi Refining USA Inc. |
| Gold | LS-NIKKO Copper Inc. |
| Gold | Metalor Technologies (Hong Kong) Ltd. |
| Gold | Mitsubishi Materials Corporation |
| Gold | Navoi Mining and Metallurgical Combinat |
| Gold | Solar Applied Materials Technology Corp. |
| Gold | Western Australian Mint (T/a The Perth Mint) |
| Gold | Zhongyuan Gold Smelter of Zhongjin Gold Corporation |
| Gold | Guangdong Jinding Gold Limited |
| Gold | Advanced Chemical Company |
| Gold | Aida Chemical Industries Co., Ltd. |
| Gold | Agosi AG |
| Gold | Almalyk Mining and Metallurgical Complex (AMMC) |
| Gold | AngloGold Ashanti Corrego do Sitio Mineracao |
| Gold | Argor-Heraeus S.A. |
| Gold | Asaka Riken Co., Ltd. |
| Gold | Atasay Kuyumculuk Sanayi Ve Ticaret A.S. |
| Gold | Aurubis AG |
| Gold | Bangko Sentral ng Pilipinas (Central Bank of the Philippines) |
| Gold | Boliden AB |
| Gold | C. Hafner GmbH + Co. KG |
| Gold | Cendres + Metaux S.A. |

| | |
|------|---|
| Gold | Yunnan Copper Industry Co., Ltd. |
| Gold | Chimet S.p.A. |
| Gold | Chugai Mining |
| Gold | Daye Non-Ferrous Metals Mining Ltd. |
| Gold | DSC (Do Sung Corporation) |
| Gold | Eco-System Recycling Co., Ltd. East Plant |
| Gold | JSC Novosibirsk Refinery |
| Gold | Refinery of Seemine Gold Co., Ltd. |
| Gold | Guoda Safina High-Tech Environmental Refinery Co., Ltd. |
| Gold | Hangzhou Fuchunjiang Smelting Co., Ltd. |
| Gold | LT Metal Ltd. |
| Gold | Heimerle + Meule GmbH |
| Gold | Heraeus Germany GmbH Co. KG |
| Gold | Hunan Guiyang yinxing Nonferrous Smelting Co., Ltd. |
| Gold | HwaSeong CJ CO., LTD. |
| Gold | Istanbul Gold Refinery |
| Gold | Japan Mint |
| Gold | Jiangxi Copper Co., Ltd. |
| Gold | JSC Ekaterinburg Non-Ferrous Metal Processing Plant |
| Gold | JSC Uralelectromed |
| Gold | JX Nippon Mining & Metals Co., Ltd. |
| Gold | Kazakhmys Smelting LLC |
| Gold | Kazzinc |
| Gold | Kojima Chemicals Co., Ltd. |
| Gold | Kyrgyzaltyn JSC |
| Gold | L'azurde Company For Jewelry |
| Gold | Lingbao Gold Co., Ltd. |
| Gold | Lingbao Jinyuan Tonghui Refinery Co., Ltd. |
| Gold | Luoyang Zijin Yinhuai Gold Refinery Co., Ltd. |
| Gold | Matsuda Sangyo Co., Ltd. |
| Gold | Metalor Technologies (Suzhou) Ltd. |
| Gold | Metalor Technologies (Singapore) Pte., Ltd. |
| Gold | Mitsui Mining and Smelting Co., Ltd. |
| Gold | Moscow Special Alloys Processing Plant |
| Gold | Nadir Metal Rafineri San. Ve Tic. A.S. |
| Gold | Nihon Material Co., Ltd. |
| Gold | Ohura Precious Metal Industry Co., Ltd. |
| Gold | OJSC "The Gulidov Krasnoyarsk Non-Ferrous Metals Plant" (OJSC Krastsvetmet) |
| Gold | MKS PAMP SA |
| Gold | Penglai Penggang Gold Industry Co., Ltd. |
| Gold | Prioksky Plant of Non-Ferrous Metals |
| Gold | PT Aneka Tambang (Persero) Tbk |

| | |
|------|---|
| Gold | PX Precinox S.A. |
| Gold | Rand Refinery (Pty) Ltd. |
| Gold | Sabin Metal Corp. |
| Gold | Samduck Precious Metals |
| Gold | Samwon Metals Corp. |
| Gold | SEMPSA Joyeria Plateria S.A. |
| Gold | Shandong Tiancheng Biological Gold Industrial Co., Ltd. |
| Gold | Shandong Zhaojin Gold & Silver Refinery Co., Ltd. |
| Gold | Sichuan Tianze Precious Metals Co., Ltd. |
| Gold | SOE Shyolkovsky Factory of Secondary Precious Metals |
| Gold | Sumitomo Metal Mining Co., Ltd. |
| Gold | Super Dragon Technology Co., Ltd. |
| Gold | Tanaka Kikinzoku Kogyo K.K. |
| Gold | Great Wall Precious Metals Co., Ltd. of CBPM |
| Gold | Shandong Gold Smelting Co., Ltd. |
| Gold | Tokuriki Honten Co., Ltd. |
| Gold | Tongling Nonferrous Metals Group Co., Ltd. |
| Gold | Torecom |
| Gold | Umicore S.A. Business Unit Precious Metals Refining |
| Gold | United Precious Metal Refining, Inc. |
| Gold | Valcambi S.A. |
| Gold | Yamakin Co., Ltd. |
| Gold | Yokohama Metal Co., Ltd. |
| Gold | Gold Refinery of Zijin Mining Group Co., Ltd. |
| Gold | Morris and Watson |
| Gold | SAFINA A.S. |
| Gold | Umicore Precious Metals Thailand |
| Gold | MMTC-PAMP India Pvt., Ltd. |
| Gold | KGHM Polska Miedz Spolka Akcyjna |
| Gold | Fidelity Printers and Refiners Ltd. |
| Gold | Singway Technology Co., Ltd. |
| Gold | Shandong Humon Smelting Co., Ltd. |
| Gold | Shenzhen Zhonghenglong Real Industry Co., Ltd. |
| Gold | Al Etihad Gold Refinery DMCC |
| Gold | Emirates Gold DMCC |
| Gold | International Precious Metal Refiners |
| Gold | Kaloti Precious Metals |
| Gold | Sudan Gold Refinery |
| Gold | T.C.A S.p.A |
| Gold | REMONDIS PMR B.V. |
| Gold | Fujairah Gold FZC |
| Gold | Industrial Refining Company |

| | |
|------|--|
| Gold | Shirpur Gold Refinery Ltd. |
| Gold | Korea Zinc Co., Ltd. |
| Gold | Marsam Metals |
| Gold | TOO Tau-Ken-Altyn |
| Gold | Abington Reldan Metals, LLC |
| Gold | Shenzhen CuiLu Gold Co., Ltd. |
| Gold | Albino Mountinho Lda. |
| Gold | SAAMP |
| Gold | L'Orfebvre S.A. |
| Gold | 8853 S.p.A. |
| Gold | Italpreziosi |
| Gold | WIELAND Edelmetalle GmbH |
| Gold | Ogussa Osterreichische Gold- und Silber-Scheideanstalt GmbH |
| Gold | AU Traders and Refiners |
| Gold | GGC Gujrat Gold Centre Pvt. Ltd. |
| Gold | Sai Refinery |
| Gold | Modeltech Sdn Bhd |
| Gold | Bangalore Refinery |
| Gold | Kyshtym Copper-Electrolytic Plant ZAO |
| Gold | Degussa Sonne / Mond Goldhandel GmbH |
| Gold | Pease & Curren |
| Gold | JALAN & Company |
| Gold | SungEel HiMetal Co., Ltd. |
| Gold | Planta Recuperadora de Metales SpA |
| Gold | ABC Refinery Pty Ltd. |
| Gold | Safimet S.p.A |
| Gold | State Research Institute Center for Physical Sciences and Technology |
| Gold | African Gold Refinery |
| Gold | Gold Coast Refinery |
| Gold | NH Recytech Company |
| Gold | QG Refining, LLC |
| Gold | Dijllah Gold Refinery FZC |
| Gold | CGR Metalloys Pvt Ltd. |
| Gold | Sovereign Metals |
| Gold | Eco-System Recycling Co., Ltd. North Plant |
| Gold | Eco-System Recycling Co., Ltd. West Plant |
| Gold | Augmont Enterprises Private Limited |
| Gold | Kundan Care Products Ltd. |
| Gold | Emerald Jewel Industry India Limited (Unit 1) |
| Gold | Emerald Jewel Industry India Limited (Unit 2) |
| Gold | Emerald Jewel Industry India Limited (Unit 3) |
| Gold | Emerald Jewel Industry India Limited (Unit 4) |

| | |
|----------|---|
| Gold | K.A. Rasmussen |
| Gold | Alexy Metals |
| Gold | MD Overseas |
| Gold | Metallix Refining Inc. |
| Gold | Metal Concentrators SA (Pty) Ltd. |
| Gold | WEEEREFINING |
| Gold | Gold by Gold Colombia |
| Gold | Dongwu Gold Group |
| Gold | Sam Precious Metals |
| Gold | Coimpa Industrial LTDA |
| Gold | GG Refinery Ltd. |
| Tantalum | Ulba Metallurgical Plant JSC |
| Tantalum | Telex Metals |
| Tantalum | F&X Electro-Materials Ltd. |
| Tantalum | XIMEI RESOURCES (GUANGDONG) LIMITED |
| Tantalum | JiuJiang JinXin Nonferrous Metals Co., Ltd. |
| Tantalum | Jiujiang Tanbre Co., Ltd. |
| Tantalum | AMG Brasil |
| Tantalum | Metallurgical Products India Pvt., Ltd. |
| Tantalum | Mineracao Taboca S.A. |
| Tantalum | Mitsui Mining and Smelting Co., Ltd. |
| Tantalum | NPM Silmet AS |
| Tantalum | Ningxia Orient Tantalum Industry Co., Ltd. |
| Tantalum | QuantumClean |
| Tantalum | Yanling Jincheng Tantalum & Niobium Co., Ltd. |
| Tantalum | Taki Chemical Co., Ltd. |
| Tantalum | Hengyang King Xing Lifeng New Materials Co., Ltd. |
| Tantalum | D Block Metals, LLC |
| Tantalum | FIR Metals & Resource Ltd. |
| Tantalum | Jiujiang Zhongao Tantalum & Niobium Co., Ltd. |
| Tantalum | XinXing HaoRong Electronic Material Co., Ltd. |
| Tantalum | Jiangxi Dinghai Tantalum & Niobium Co., Ltd. |
| Tantalum | KEMET de Mexico |
| Tantalum | TANIOBIS Co., Ltd. |
| Tantalum | TANIOBIS GmbH |
| Tantalum | Materion Newton Inc. |
| Tantalum | TANIOBIS Japan Co., Ltd. |
| Tantalum | TANIOBIS Smelting GmbH & Co. KG |
| Tantalum | Global Advanced Metals Boyertown |
| Tantalum | Global Advanced Metals Aizu |
| Tantalum | Resind Industria e Comercio Ltda. |
| Tantalum | Jiangxi Tuohong New Raw Material |

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| Tantalum | Guangdong Rising Rare Metals-EO Materials Ltd. |
| Tantalum | Solikamsk Magnesium Works OAO |
| Tantalum | RFH Yancheng Jinye New Material Technology Co., Ltd. |
| Tantalum | 5D Production OU |
| Tantalum | PowerX Ltd. |
| Tin | Estanho de Rondonia S.A. |
| Tin | Mineracao Taboca S.A. |
| Tin | Minsur |
| Tin | PT Timah Tbk Kundur |
| Tin | PT Timah Tbk Mentok |
| Tin | Aurubis Beerse |
| Tin | Alpha |
| Tin | PT Aries Kencana Sejahtera |
| Tin | PT Premium Tin Indonesia |
| Tin | EM Vinto |
| Tin | Gejiu Zili Mining And Metallurgy Co., Ltd. |
| Tin | China Tin Group Co., Ltd. |
| Tin | Malaysia Smelting Corporation (MSC) |
| Tin | Jiangxi New Nanshan Technology Ltd. |
| Tin | Operaciones Metalurgicas S.A. |
| Tin | PT Artha Cipta Langgeng |
| Tin | PT Belitung Industri Sejahtera |
| Tin | PT Bukit Timah |
| Tin | PT Mitra Stania Prima |
| Tin | PT Sariwiguna Binasentosa |
| Tin | PT Stanindo Inti Perkasa |
| Tin | PT Tinindo Inter Nusa |
| Tin | Thaisarco |
| Tin | White Solder Metalurgia e Mineracao Ltda. |
| Tin | Yunnan Chengfeng Non-ferrous Metals Co., Ltd. |
| Tin | Tin Smelting Branch of Yunnan Tin Co., Ltd. |
| Tin | Chenzhou Yunxiang Mining and Metallurgy Co., Ltd. |
| Tin | Dowa |
| Tin | Fenix Metals |
| Tin | Gejiu Non-Ferrous Metal Processing Co., Ltd. |
| Tin | Gejiu Kai Meng Industry and Trade LLC |
| Tin | Metallic Resources, Inc. |
| Tin | Mitsubishi Materials Corporation |
| Tin | O.M. Manufacturing (Thailand) Co., Ltd. |
| Tin | PT Babel Surya Alam Lestari |
| Tin | PT Prima Timah Utama |
| Tin | PT Refined Bangka Tin |

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| Tin | PT Timah Nusantara |
| Tin | Rui Da Hung |
| Tin | CV Venus Inti Perkasa |
| Tin | Magnu's Minerais Metais e Ligas Ltda. |
| Tin | Melt Metais e Ligas S.A. |
| Tin | PT ATD Makmur Mandiri Jaya |
| Tin | O.M. Manufacturing Philippines, Inc. |
| Tin | PT Cipta Persada Mulia |
| Tin | Resind Industria e Comercio Ltda. |
| Tin | Aurubis Berango |
| Tin | PT Menara Cipta Mulia |
| Tin | Guangdong Hanhe Non-Ferrous Metal Co., Ltd. |
| Tin | Chifeng Dajingzi Tin Industry Co., Ltd. |
| Tin | PT Bangka Serumpun |
| Tin | Tin Technology & Refining |
| Tin | PT Rajawali Rimba Perkasa |
| Tin | Luna Smelter, Ltd. |
| Tin | PT Mitra Sukses Globalindo |
| Tin | CRM Synergies |
| Tin | Novosibirsk Tin Combine |
| Tin | PT Babel Inti Perkasa |
| Tin | PT Bangka Tin Industry |
| Tin | PT Panca Mega Persada |
| Tin | PT Tommy Utama |
| Tin | Gejiu Yunxin Nonferrous Electrolysis Co., Ltd. |
| Tin | VQB Mineral and Trading Group JSC |
| Tin | PT Tirus Putra Mandiri |
| Tin | CV Ayi Jaya |
| Tin | Electro-Mechanical Facility of the Cao Bang Minerals & Metallurgy Joint Stock Company |
| Tin | Nghe Tinh Non-Ferrous Metals Joint Stock Company |
| Tin | Tuyen Quang Non-Ferrous Metals Joint Stock Company |
| Tin | PT Rajehan Ariq |
| Tin | An Vinh Joint Stock Mineral Processing Company |
| Tin | Super Ligas |
| Tin | PT Bangka Prima Tin |
| Tin | PT Sukses Inti Makmur |
| Tin | HuiChang Hill Tin Industry Co., Ltd. |
| Tin | Modeltech Sdn Bhd |
| Tin | Pongpipat Company Limited |
| Tin | Dongguan CiEXPO Environmental Engineering Co., Ltd. |
| Tin | Ma'anshan Weitai Tin Co., Ltd. |
| Tin | Yunnan Yunfan Non-ferrous Metals Co., Ltd. |

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| Tin | Precious Minerals and Smelting Limited |
| Tin | Gejiu City Fuxiang Industry and Trade Co., Ltd. |
| Tin | CRM Fundicao De Metais E Comercio De Equipamentos Eletronicos Do Brasil Ltda |
| Tin | Fabrica Auricchio Industria e Comercio Ltda. |
| Tin | DS Myanmar |
| Tin | PT Putera Sarana Shakti (PT PSS) |
| Tin | Mining Minerals Resources SARL |
| Tin | Malaysia Smelting Corporation Berhad (Port Klang) |
| Tungsten | Chongyi Zhangyuan Tungsten Co., Ltd. |
| Tungsten | Wolfram Bergbau und Hutten AG |
| Tungsten | Xiamen Tungsten Co., Ltd. |
| Tungsten | Jiangxi Yaosheng Tungsten Co., Ltd. |
| Tungsten | Global Tungsten & Powders LLC |
| Tungsten | TANIOBIS Smelting GmbH & Co. KG |
| Tungsten | H.C. Starck Tungsten GmbH |
| Tungsten | A.L.M.T. Corp. |
| Tungsten | Kennametal Huntsville |
| Tungsten | Guangdong Xianglu Tungsten Co., Ltd. |
| Tungsten | Hunan Chenzhou Mining Co., Ltd. |
| Tungsten | Hunan Jintai New Material Co., Ltd. |
| Tungsten | Japan New Metals Co., Ltd. |
| Tungsten | Kennametal Fallon |
| Tungsten | Ganzhou Jiangwu Ferrotungsten Co., Ltd. |
| Tungsten | Jiangxi Xinsheng Tungsten Industry Co., Ltd. |
| Tungsten | Jiangxi Tonggu Non-ferrous Metallurgical & Chemical Co., Ltd. |
| Tungsten | Malipo Haiyu Tungsten Co., Ltd. |
| Tungsten | Xiamen Tungsten (H.C.) Co., Ltd. |
| Tungsten | Jiangxi Gan Bei Tungsten Co., Ltd. |
| Tungsten | Ganzhou Seadragon W & Mo Co., Ltd. |
| Tungsten | Asia Tungsten Products Vietnam Ltd. |
| Tungsten | Hunan Shizhuyuan Nonferrous Metals Co., Ltd. Chenzhou Tungsten Products Branch |
| Tungsten | Masan High-Tech Materials |
| Tungsten | Jiangwu H.C. Starck Tungsten Products Co., Ltd. |
| Tungsten | Niagara Refining LLC |
| Tungsten | Philippine Chuangxin Industrial Co., Inc. |
| Tungsten | ACL Metais Eireli |
| Tungsten | CNMC (Guangxi) PGMA Co., Ltd. |
| Tungsten | Jiangxi Minmetals Gao'an Non-ferrous Metals Co., Ltd. |
| Tungsten | China Molybdenum Tungsten Co., Ltd. |
| Tungsten | Hydrometallurg, JSC |
| Tungsten | Unecha Refractory metals plant |
| Tungsten | Moliren Ltd. |

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| Tungsten | Lianyou Metals Co., Ltd. |
| Tungsten | JSC "Kirovgrad Hard Alloys Plant" |
| Tungsten | NPP Tyazhmetprom LLC |
| Tungsten | Hubei Green Tungsten Co., Ltd. |
| Tungsten | Albasteel Industria e Comercio de Ligas Para Fundicao Ltd. |
| Tungsten | Cronimet Brasil Ltda |
| Tungsten | Artek LLC |
| Tungsten | Fujian Xinlu Tungsten Co., Ltd. |
| Tungsten | OOO "Technolom" 2 |
| Tungsten | OOO "Technolom" 1 |
| Tungsten | LLC Vostok |
| Tungsten | YUDU ANSHENG TUNGSTEN CO., LTD. |
| Tungsten | HANNAE FOR T Co., Ltd. |
| Tungsten | Tungsten Vietnam Joint Stock Company |
| Tungsten | Nam Viet Cromit Joint Stock Company |
| Tungsten | DONGKUK INDUSTRIES CO., LTD. |
| Tungsten | Lianyou Resources Co., Ltd. |
| Tungsten | Shinwon Tungsten (Fujian Shanghang) Co., Ltd. |
| Tungsten | Kenee Mining Corporation Vietnam |

Based on the information that was obtained from the Company's RCOI and due diligence, the Company has reasonably determined that the countries of origin of the Conflict Minerals necessary to the functionality or production of the Covered Products may include the countries and regions listed below:

Albania, Andorra, Angola, Argentina, Armenia, Australia, Austria, Azerbaijan, Belarus, Belgium, Benin, Bermuda, Bolivia (Plurinational State Of), Botswana, Brazil, Bulgaria, Burkina Faso, Burundi, Cambodia, Canada, Central African Republic, Chile, China, Colombia, Congo, Cyprus, Democratic Republic of Congo, Djibouti, Dominica, Dominican Republic, Ecuador, Egypt, El Salvador, Eritrea, Estonia, Ethiopia, Fiji, Finland, France, Georgia, Germany, Ghana, Guam, Guatemala, Guinea, Guyana, Honduras, Hong Kong, Hungary, India, Indonesia, Ireland, Israel, Italy, Ivory Coast, Japan, Jersey, Kazakhstan, Kenya, Korea, Kyrgyzstan, Liberia, Liechtenstein, Lithuania, Luxembourg, Madagascar, Malaysia, Mali, Mauritania, Mexico, Mongolia, Morocco, Mozambique, Myanmar, Namibia, Netherlands, New Zealand, Nicaragua, Niger, Nigeria, Norway, Oman, Panama, Papua New Guinea, Peru, Philippines, Poland, Portugal, Russian Federation, Rwanda, Saudi Arabia, Senegal, Serbia, Sierra Leone, Singapore, Slovakia, Solomon Islands, South Africa, South Sudan, Spain, Sudan, Sweden, Switzerland, Taiwan, Province Of China, Tajikistan, Tanzania, Thailand, Togo, Turkey, Uganda, United Arab Emirates, United Kingdom, United States Of America, Uruguay, Uzbekistan, Vietnam, Zambia