

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

Complete all entries in accordance with the instructions to the Form 5500-SF.

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

- A This return/report is for: [X] a single-employer plan [] a multiple-employer plan (not multiemployer) (Pension Plan filers checking this box must attach Schedule MEP. Other plans must attach a list of participating employer information in accordance with the form instructions.)
B This return/report is [] the first return/report [] the final return/report [] an amended return/report [] a short plan year return/report (less than 12 months)
C Check box if filing under: [X] Form 5558 [] automatic extension [] DFVC program [] special extension (enter description)
D If the plan is a collectively-bargained plan, check here []
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here []

Part II Basic Plan Information—enter all requested information

1a Name of plan: ROFIN-SINAR, INC. PENSION PLAN
1b Three-digit plan number (PN): 002
1c Effective date of plan: 10/01/1996
2a Plan sponsor's name (employer, if for a single-employer plan): COHERENT NA, INC.
2b Employer Identification Number (EIN): 94-3063482
2c Sponsor's telephone number: 734-455-5400
2d Business code (see instructions): 335900
3a Plan administrator's name and address: [X] Same as Plan Sponsor.
3b Administrator's EIN
3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report.
4b EIN
4d PN
5a Total number of participants at the beginning of the plan year: 90
5b Total number of participants at the end of the plan year: 90
5c(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)
5c(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)
5d(1) Total number of active participants at the beginning of the plan year: 15
5d(2) Total number of active participants at the end of the plan year: 13
5e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested: 0

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established. Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Row 1: Filed with authorized/valid electronic signature, 10/15/2025, MARIA BASS. Row 2: Signature of employer/plan sponsor, Date, Enter name of individual signing as employer or plan sponsor.

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) Yes No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) Yes No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? Yes No Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 550524. (See instructions.)

Part III Financial Information			
7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	12153104	12576292
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	12153104	12576292
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	230489	
(2) Participants	8a(2)	0	
(3) Others (including rollovers)	8a(3)	0	
b Other income (loss)	8b	1001947	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		1232436
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	732506	
e Certain deemed and/or corrective distributions (see instructions) .	8e	0	
f Administrative service providers (salaries, fees, commissions)	8f	76742	
g Other expenses	8g	0	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		809248
i Net income (loss) (subtract line 8h from line 8c)	8i		423188
j Transfers to (from) the plan (see instructions)	8j	0	

Part IV Plan Characteristics	
9a	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 1A 1I 3H
b	If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions				
10 During the plan year:		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		10000000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e	X		5595
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below. Yes No

a Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 **11a** 0

b PBGC missed contribution reporting requirements. If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:
 Yes.
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.
 No. Other. Provide explanation _____

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? Yes No
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If this is a defined benefit pension plan, leave line 12 blank and complete line 11 above.

a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. Month Day Year

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year **12b**

c Enter the amount contributed by the employer to the plan for this plan year **12c**

d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) **12d**

e Will the minimum funding amount reported on line 12d be met by the funding deadline?..... Yes No N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year? Yes No

a If "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a**

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? Yes No

c If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

Part VIII IRS Compliance Questions

14a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? Yes No

14b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).
 Design-based safe harbor method
 "Prior year" ADP test
 "Current year" ADP test
 N/A

15 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ___/___/___ (MM/DD/YYYY) and the Opinion Letter serial number _____.

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>ROFIN-SINAR, INC. PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>COHERENT NA, INC.</u>	D Employer Identification Number (EIN) <u>94-3063482</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information			
1 Enter the valuation date:	Month <u>01</u>	Day <u>01</u>	Year <u>2024</u>
2 Assets:			
a Market value	2a	<u>12153104</u>	
b Actuarial value	2b	<u>12153104</u>	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	<u>47</u>	<u>6661446</u>	<u>6661446</u>
b For terminated vested participants	<u>27</u>	<u>3636030</u>	<u>3636030</u>
c For active participants	<u>18</u>	<u>3436983</u>	<u>3436983</u>
d Total	<u>92</u>	<u>13734459</u>	<u>13734459</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	<u>5.10 %</u>	
6 Target normal cost			
a Present value of current plan year accruals	6a	<u>0</u>	
b Expected plan-related expenses	6b	<u>68000</u>	
c Target normal cost	6c	<u>68000</u>	

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE			
	Signature of actuary	<u>10/10/2025</u>	Date
	<u>REID EARNHARDT</u>	<u>23-08739</u>	Most recent enrollment number
	<u>MILLIMAN, INC.</u>	<u>925-948-1253</u>	Telephone number (including area code)
	<u>500 YGNACIO VALLEY ROAD SUITE 498 WALNUT CREEK, CA 94596</u>		
	Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>15.03</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		391
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.24</u> %		20
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c	Total available at beginning of current plan year to add to prefunding balance		411
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	88.48 %
15	Adjusted funding target attainment percentage	15	88.48 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	81.93 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls		18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		
05/07/2024	56800	0					
08/01/2024	56800	0					
10/10/2024	58500	0					
01/15/2025	58500	0					
			Totals ▶	18(b)	230600	18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a	Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b	Contributions made to avoid restrictions adjusted to valuation date	19b	0
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	222628

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? Yes No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? Yes No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost				
21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 4.87 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions)	<input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

Part VI Miscellaneous Items				
24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
26 Demographic and benefit information				
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....				27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years				
28 Unpaid minimum required contributions for all prior years				28 0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....				29 0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....				30 0

Part VIII Minimum Required Contribution For Current Year				
31 Target normal cost and excess assets (see instructions):				
a Target normal cost (line 6c)				31a 68000
b Excess assets, if applicable, but not greater than line 31a				31b 0
32 Amortization installments:	Outstanding Balance		Installment	
a Net shortfall amortization installment	1581355		154204	
b Waiver amortization installment.....	0		0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount				33
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....				34 222204
	Carryover balance	Prefunding balance	Total balance	
35 Balances elected for use to offset funding requirement	0	0	0	
36 Additional cash requirement (line 34 minus line 35)				36 222204
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)				37 222628
38 Present value of excess contributions for current year (see instructions)				
a Total (excess, if any, of line 37 over line 36)				38a 424
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....				38b 0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)				39 0
40 Unpaid minimum required contributions for all years				40 0

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)				
41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input type="checkbox"/> 2021				

Rofin-Sinar, Inc. Pension Plan

EIN: 94-3063482

Plan Number: 002

Form 5500 for 2024 Plan Year
 Schedule SB, Line 22 - Description of Weighted Average Retirement Age

(1) Age	(2) Expected Active Headcount	(3) Retirement Rate	(4) Expected Retirements (2)*(3)	(5) Weighted Age (1)*(4)
64	10.9823	1.0000	10.9823	702.8672
65	1.0000	1.0000	1.0000	65.0000
66	0.0000	1.0000	0.0000	0.0000
67	2.0000	1.0000	2.0000	134.0000
Total			13.9823	901.8672
Average				64.5

Active participants are expected to retire at the plan's assumed retirement age. The retirement rate reflects only those participants who meet retirement eligibility. An active participant working past assumed retirement age is expected to retire at current age.

Rofin-Sinar, Inc. Pension Plan

EIN: 94-3063482
Plan Number: 002

Form 5500 for 2024 Plan Year

Schedule SB, line 32 – Schedule of Amortization Bases

<i>Type of Base</i>	<i>Present Value of Remaining Installments</i>	<i>Valuation Date for Established Base</i>	<i>Number of Years Remaining</i>	<i>Amortization Installment</i>
Shortfall	\$ 2,315,245	01/01/2023	14	\$ 220,973
Shortfall	<u>(733,890)</u>	01/01/2024	15	<u>(66,769)</u>
	\$ 1,581,355			\$ 154,204

Rofin-Sinar, Inc. Pension Plan

**EIN: 94-3063482
Plan Number: 002**

**Form 5500 for 2024 Plan Year
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods**

The following cost method and assumptions were used in valuing the benefits of all participants.

January 1, 2024	
Actuarial Cost Method	Unit Credit
Discount rate	
PPA–Funding Target (with ARPA-21)	4.75 / 4.87 / 5.59% for 0-5 / 5-20 / 20 + years
PPA–Funding Target (without ARPA-21)	3.62 / 4.46 / 4.52% for 0-5 / 5-20 / 20 + years
Administrative expenses	\$68,000
Mortality	
PPA-Target Liability	Prescribed Small Plan Combined Static Mortality Assumption under IRC Section 430(h)(3)(A) for the 2024 Plan Year
Marriage	75% married; husbands are 3 years older than wives.

Rofin-Sinar, Inc. Pension Plan

**EIN: 94-3063482
Plan Number: 002**

**Form 5500 for 2024 Plan Year
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (continued)**

January 1, 2024

Withdrawal rates

2003 Society of Actuaries Small Plan Age Table. Sample rates below:

<u>Age</u>	<u>Increase</u>
20	24.30%
25	19.50%
30	15.50%
35	12.10%
40	9.40%
45	7.30%
50	5.60%
55	4.20%

Retirement age

Active participants are assumed to retire at the earlier of age 64 and 10 years of service or age 65. Inactive participants are assumed to retire at the earlier of age 62 and 10 years of service or age 65. The plan provides an early retirement subsidy at age 62 with 10 years of service in which many inactive participants retire.

Form of benefit

Participants are assumed to receive their benefits as follows at the assumed retirement age:

- 50% elect the single life annuity normal form.
- 50% elect the 50% joint and survivor annuity optional form.

Asset valuation method

Market Value

Rofin-Sinar, Inc. Pension Plan

**EIN: 94-3063482
Plan Number: 002**

**Form 5500 for 2024 Plan Year
Schedule SB, Part V – Summary of Plan Provisions**

The following description is only a brief summary of the more important provisions of the Pension Plan. In the event there are any inconsistencies between statements contained in this Appendix and the plan agreement, the provisions of the plan agreement shall control.

Plan Eligibility

<i>Age</i>	Attained age 20 ½.
<i>Service</i>	6 months of service.
<i>Entry Date</i>	<p>The first day of the plan year next following the date on which an employee meets the eligibility requirements.</p> <p>Any employee who was a member of the Siemens Retirement Plan as of September 30, 1996 will enter the plan as of the effective date.</p> <p>No employee shall enter the plan on or after 1/1/2005. No rehired employee shall reenter the plan on or after 4/1/2006. However, an employee hired on or after 1/1/2005 and before 1/1/2007, shall become an active participant on 1/1/2010 if still an employee on 1/1/2010.</p>

Plan Year of Service

A period of service of 12 months. Plan years of service prior to October 1, 1988 are not recognized. No service is counted after August 31, 2018 for benefit accrual purposes.

Average Compensation

The 4 consecutive years out of the 10 latest years which give the highest average. For an employee whose entry date is 1/1/2010, compensation years before 1/1/2010, shall be excluded. No compensation after August 31, 2018 is counted.

Normal Retirement Benefit

<i>Age</i>	Attained age 65.
<i>Form</i>	Monthly annuity payable for life (option forms may be elected in advance of retirement).
<i>Amount</i>	<p>The sum of (a) and (b), below:</p> <ul style="list-style-type: none">(a) 1.125% of average monthly compensation multiplied by the total number of plan years of service.(b) 0.375% of average monthly compensation in excess of one-twelfth of \$12,000 multiplied by the total number of plan years of service.

Rofin-Sinar, Inc. Pension Plan

**EIN: 94-3063482
Plan Number: 002**

**Form 5500 for 2024 Plan Year
Schedule SB, Part V – Summary of Plan Provisions (continued)**

Early Retirement Benefit

<i>Age</i>	Attained age 55.
<i>Service</i>	10 years of service.
<i>Form</i>	Same as normal retirement benefit.
<i>Amount</i>	The accrued benefit reduced by 5/12 ^{ths} of 1% for each of the first 24 months and ½ of 1% for each additional month by which the early retirement date precedes the first day of the month coinciding with or next following a participant's 62 nd birthday.

Termination Benefit

<i>Vesting Percentage</i>	100% after five years of vesting.
<i>Form</i>	Same as normal retirement benefit with income deferred until normal retirement date.
<i>Amount</i>	Accrued benefit on date of termination multiplied by the vesting percentage.

Late Retirement Benefit

<i>Age</i>	No maximum age.
<i>Form</i>	Same as normal retirement benefit.
<i>Amount</i>	Greater of the actuarial equivalent of the monthly retirement benefit a participant was entitled to at the close of the prior plan year, or the participant's accrued benefit determined at the close of the plan year.

Disability Benefit

<i>Eligibility</i>	Totally and permanently disabled prior to retirement and such condition continues for a period of six consecutive months.
<i>Service</i>	10 years of service or eligible for workers compensation.
<i>Amount</i>	During a period of disability, a participant will continue to accrue plan years of service. A participant's average monthly compensation shall be determined as of the date on which the participant's compensation from the employer ceased due to total and permanent disability.

Rofin-Sinar, Inc. Pension Plan

**EIN: 94-3063482
Plan Number: 002**

**Form 5500 for 2024 Plan Year
Schedule SB, Part V – Summary of Plan Provisions (continued)**

Death Benefit

<i>Eligibility</i>	Qualified married participant fully or partially vested in an accrued benefit.
<i>Form</i>	Monthly annuity payable to spouse, deferred to participant's earliest retirement date if later than the date of death.
<i>Amount</i>	If death occurs, the amount paid to the surviving spouse is equal to the amount that would have been paid had the participant terminated employment on the date of death and survived to his/her earliest retirement age, retired with a qualified joint and 50% survivor annuity in effect, then died the next day.

Optional Forms of Payment

The optional forms of benefit payments are:

- Monthly annuity payable for life or 10 years certain and life.
- Monthly annuity payable as a survivorship life annuity with survivorship percentage of 50, 66 2/3, or 75.
- Single sum payment equal to the present value of the retirement benefit if the present value is \$20,000 or less.

The optional form conversion basis is 8% pre-retirement interest and 7% post-retirement interest, and the mortality table is 1984 Unisex Mortality Table for payments other than lump sums. The optional form conversion basis uses the applicable interest rate and applicable mortality table as set forth in Code Section 417 for lump sum payments. The applicable interest rate uses the second calendar month preceding the first day of the stability period which is the plan year.

Rofin-Sinar, Inc. Pension Plan

EIN: 94-3063482
Plan Number: 002

Form 5500 for 2024 Plan Year
Schedule SB, Line 26a – Schedule of Active Participant Data

SERVICE:	UNDER 1 YEAR		1–4 YEARS		5–10 YEARS		10–15 YEARS	
Age	No.	Average Annual Accrued Benefit*	No.	Average Annual Accrued Benefit*	No.	Average Annual Accrued Benefit*	No.	Average Annual Accrued Benefit*
Under 25	0		0		0		0	
25 - 29	0		0		0		0	
30 - 34	0		0		0		0	
35 - 39	0		0		0		0	
40 - 44	0		0		1		0	
45 - 49	0		0		0		0	
50 - 54	0		0		1		0	
55 - 59	0		0		1		1	
60 - 64	0		0		0		0	
65 - 69	0		0		0		1	
70 & Up	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	
Total	0		0		3		2	
	15–20 YEARS		20–25 YEARS		25–30 YEARS		30–35 YEARS	
Under 25	0		0		0		0	
25 - 29	0		0		0		0	
30 - 34	0		0		0		0	
35 - 39	0		0		0		0	
40 - 44	0		0		0		0	
45 - 49	0		0		0		0	
50 - 54	2		2		0		0	
55 - 59	0		4		1		0	
60 - 64	1		2		0		0	
65 - 69	0		0		1		0	
70 & Up	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	
Total	3		8		2		0	
	35–40 YEARS		40 YEARS & OVER					
Under 25	0		0					
25 - 29	0		0					
30 - 34	0		0					
35 - 39	0		0					
40 - 44	0		0					
45 - 49	0		0					
50 - 54	0		0					
55 - 59	0		0					
60 - 64	0		0					
65 - 69	0		0					
70 & Up	<u>0</u>		<u>0</u>					
Total	0		0					

* Plan is hard frozen, average accrued benefits are in lieu of compensation. As permitted by the Form 5500 instructions, not shown for Plans with fewer than 1,000 active participants.

Rofin-Sinar, Inc. Pension Plan

EIN: 94-3063482
Plan Number: 002

Form 5500 for 2024 Plan Year
Schedule SB, Line 19 – Discounted Employer Contributions for 2024 Plan Year

<i>Date of Contribution</i>	<i>Plan Year to which Contribution Applies</i>	<i>Contribution Amount</i>	<i>Applicable Effective Interest Rate for Discounting Contributions</i>	<i>Interest Adjusted Contribution @ 1/1/2024</i>
05/07/2024	2024	\$49,996	01/01/24-04/15/24: 5.10%; 04/15/24-05/07/24: 10.10%	\$49,003
05/07/2024	2024	\$6,804	01/01/24-05/07/24: 5.10%	\$6,688
08/01/2024	2024	\$43,192	01/01/24-07/15/24: 5.10%; 07/15/24-08/01/24: 10.10%	\$41,869
08/01/2024	2024	\$13,608	01/01/24-08/01/24: 5.10%	\$13,220
10/10/2024	2024	\$58,500	01/01/24-10/10/24: 5.10%	\$56,293
01/15/2025	2024	<u>\$58,500</u>	01/01/24-01/15/25: 5.10%	<u>\$55,555</u>
Total		\$230,600		\$222,628

**SCHEDULE SB
(Form 5500)**

Department of the Treasury
Internal Revenue Service
Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2024

This Form is Open to Public Inspection

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

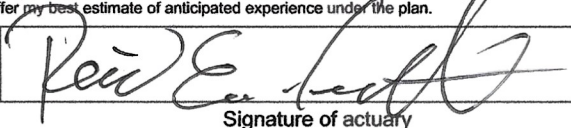
▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan ROFIN-SINAR, INC. PENSION PLAN		B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF COHERENT NA, INC.		D Employer Identification Number (EIN) 94-3063482	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B		F Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information			
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>			
2 Assets:			
a Market value	2a	12153104	
b Actuarial value	2b	12153104	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment.....	47	6661446	6661446
b For terminated vested participants.....	27	3636030	3636030
c For active participants	18	3436983	3436983
d Total.....	92	13734459	13734459
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	5.10 %	
6 Target normal cost			
a Present value of current plan year accruals.....	6a	0	
b Expected plan-related expenses	6b	68000	
c Target normal cost.....	6c	68000	

Statement by Enrolled Actuary
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		
	Signature of actuary	10/10/2025
		Date
REID EARNHARDT	Type or print name of actuary	23-08739
		Most recent enrollment number
MILLIMAN, INC.	Firm name	925-948-1253
		Telephone number (including area code)
500 YGNACIO VALLEY ROAD SUITE 498 WALNUT CREEK, CA 94596	Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.

**Schedule SB (Form 5500) 2024
v. 240311**

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>15.03</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		391
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.24</u> %		20
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		411
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	88.48%
15	Adjusted funding target attainment percentage	15	88.48%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	81.93%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
05/07/2024	56800	0			
08/01/2024	56800	0			
10/10/2024	58500	0			
01/15/2025	58500	0			
Totals ▶			18(b)	230600	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	222628
20	Quarterly contributions and liquidity shortfalls:		
	a Did the plan have a "funding shortfall" for the prior year?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
	b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

a Segment rates:

1st segment: 4.75%	2nd segment: 4.87%	3rd segment: 5.59%	<input type="checkbox"/> N/A, full yield curve used
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b Applicable month (enter code) **21b** 4

22 Weighted average retirement age **22** 65

23 Mortality table(s) (see instructions) Prescribed - combined Prescribed - separate Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment Yes No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment Yes No

26 Demographic and benefit information

a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. Yes No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ... Yes No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment **27**

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years **28** 0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) **29** 0

30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29) **30** 0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6c) **31a** 68000

b Excess assets, if applicable, but not greater than line 31a **31b** 0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	1581355	154204
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount **33**

34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)..... **34** 222204

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)			222204
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)			222628

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36) **38a** 424

b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances **38b** 0

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) **39** 0

40 Unpaid minimum required contributions for all years **40** 0

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. 2019 2020 2021