Company registration number 16138607 (England and Wales)

COHERENT (UK) FINANCING CP LTD

UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2025

PAGES FOR FILING WITH REGISTRAR

COHERENT (UK) FINANCING CP LTD

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COHERENT (UK) FINANCING CP LTD

BALANCE SHEET

AS AT 30 JUNE 2025

	Notes	2025 $	$
Current assets			
Debtors	**4**	1	
Net assets			1
Capital and reserves			
Called up share capital	**5**		1
Total equity			1

For the financial period ended 30 June 2025 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

The financial statements were approved by the board of directors and authorised for issue on 20 April 2026 and are signed on its behalf by:

Dr C Dorman
Director

Company registration number 16138607 (England and Wales)

1 Accounting policies

Company information

Coherent (UK) Financing CP Ltd is a private company limited by shares incorporated in England and Wales. The registered office is Unit 2, Newnham Drive, Daventry, Northamptonshire, NN11 8YN.

1.1 Reporting period

These financial statements cover a short period from the date of incorporation on 16 December 2024 to 30 June 2025. The reason for the shortened period is to align the reporting period of the company with its ultimate parent company Coherent Corp.

1.2 Basis of preparation

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in US dollars, which is the functional currency of the company. Monetary a mounts in these financial statements are rounded to the nearest $.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.3 Going concern

The directors have considered the going concern status of the company for a period of at least twelve months from the date of the financial statements. The company did not trade during the period to 30 June 2025. However, it commenced trading subsequent to the balance sheet date as the group's inhouse treasury function. In making their assessment, the directors have reviewed forecasts prepared for the post yearend trading period, which reflect the anticipated level of activity and expected interest income arising from treasury arrangements. Based on this review, the directors have a reasonable expectation that the company will have adequate resources to continue in operational existence for the foreseeable future and accordingly have prepared the financial statements on the going concern basis.

1.4 Profit and loss account

The company has not traded during the period. During this time, the company received no income and incurred no expenditure and therefore no Profit and loss account is presented in these financial statements.

1.5 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include amounts owed by group undertakings, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

1.6 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

1.7 Foreign exchange

Transactions in currencies other than US dollars are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

2 Judgements and key sources of estimation uncertainty

The preparation of these financial statements did not require the directors to make any significant judgements or estimates.

3 Employees

The average monthly number of persons employed by the company during the period was:

	Period ended 30 June 2025 Number
Total	0

4 Debtors

	2025 $
Amounts falling due within one year:	
Amounts owed by group undertakings	1

The amount owed by group undertakings represents unpaid share capital due from the company's parent undertaking at the balance sheet date.

5 Called up share capital

Ordinary share capital	2025 Number	2025 $
Issued and fully paid		
Ordinary shares of £0.01 each	100	1

On incorporation, the company issued 100 ordinary £0.01 shares for a total nominal value of £1.

6 Events after the reporting date

After the balance sheet date, the company's parent, Coherent Corp., made a capital contribution of $10,000,000 to the company. As this transaction occurred after the year end and does not relate to conditions existing at the balance sheet date, it is treated as a nonadjusting event. No adjustments have been made to these financial statements.

7 Control

The company's immediate and ultimate parent undertaking, and its controlling party, is Coherent Corp., a company i ncorporated in the United States of America.

Copies of the group consolidated financial statements of Coherent Corp. are available from its registered office:

Coherent Corp.
375 Saxonburg Blvd,
Saxonburg,
PA 16056,
USA

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