Wasatch Photonics

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Corporate Sustainability Policy

PEOPLE
STRONGER TOGETHER

PLANET
A CLEANER, BRIGHTER FUTURE

PROGRESS
INNOVATION FOR A SUSTAINABLE TOMORROW



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1. Purpose

Wasatch Photonics, Inc. ("Wasatch Photonics," "Wasatch," or "the Company") designs and manufactures diffraction gratings, spectrometers, Raman systems, probes, and related optical instrumentation used across the medical device, pharmaceutical, semiconductor, renewable energy, aviation, and food and agriculture industries. Since our founding in 2002 near the Wasatch Mountain Range, our culture has centered on scientific integrity, precision, and doing right by the people and communities connected to our work.

This Corporate Sustainability Policy ("the Policy") consolidates and extends Wasatch Photonics' existing commitments to quality, ethical conduct, employee wellbeing, and product environmental compliance into a single, unified framework covering Business Ethics, Human and Labor Rights, and the Environment. It sets out the principles by which all employees, officers, and directors are expected to conduct business, and the standards we expect our suppliers, distributors, and business partners to uphold.

This Policy builds on Wasatch Photonics' existing quality and workplace policies - including the C-001 Quality Policy, the C-006 Employee Handbook, the C-014 Export Compliance Manual, the C-015 Environmental & Product Material Compliance Declaration, the F-036 Supplier Report Card, the P-049 Hazard Communication Program, and the P-135 Laser Safety Program - and aligns their intent with a broader corporate sustainability structure, informed by internationally recognized frameworks such as the United Nations Global Compact (UNGC) Ten Principles and the International Labor Organization (ILO) core conventions.

Wasatch Photonics is part of the FOSS Group, and this Policy is designed to align with, and draw on, sustainability infrastructure already in place across the Group - including the Group's independent whistleblower system described in Section 4.7.

2. Scope

This Policy applies to all Wasatch Photonics facilities, operations, products, and services, and to all employees, officers, directors, and contractors. It also sets expectations for suppliers, distributors, contract manufacturers, and other business partners acting on Wasatch Photonics' behalf, who are expected to operate consistently with the principles described here and in any related supplier code of conduct.

3. Our Approach to Sustainability

Wasatch Photonics believes that sustainable, ethical business practices and long-term commercial success are complementary, not competing, goals. Our approach rests on three pillars, described in Sections 4–6 of this Policy:

- Business Ethics - acting with integrity, transparency, and fairness in every business relationship.
- Human & Labor Rights - protecting the health, safety, dignity, and rights of our employees and everyone impacted by our supply chain.
- Environment - reducing the environmental footprint of our operations and products.

These pillars are underpinned by a fourth commitment - Sustainable Procurement - extending our standards to the suppliers and partners we rely on (Section 7).

Wasatch Photonics is committed to continuous improvement in all aspects of sustainability performance. This Policy will be reviewed at least annually by Company leadership (Section 9) to ensure it remains current, relevant, and effective.

4. Business Ethics Commitment

Wasatch Photonics expects the highest standard of ethical conduct and fair dealing from every employee, officer, director, and business partner. Our reputation for integrity is one of our most valuable assets, and we are committed to earning and keeping the trust of our customers, suppliers, employees, and communities.

4.1 Anti-Corruption and Bribery

Wasatch Photonics employees may not offer, give, request, or accept bribes, kickbacks, or other improper payments or advantages - monetary or otherwise - to obtain or retain business or any other improper advantage. This prohibition extends to facilitation payments intended to speed up routine government actions. Fees paid through official government channels and supported by proper documentation are permitted.

4.2 Gifts, Entertainment, and Political & Charitable Donations

Employees may give or receive gifts and entertainment involving customers, suppliers, or government officials only where the value is nominal, customary, lawful, not intended to influence a business decision, and not in the form of cash. Gifts or entertainment above nominal value must be reported to management, and Wasatch Photonics reserves the right to require that such items be returned or donated to charity. Political and charitable donations made on the Company's behalf must be lawful, properly authorized, and accurately recorded in the Company's financial systems.

4.3 Conflicts of Interest

Employees must avoid any interest, influence, or relationship - including financial interests in a competitor, customer, or supplier, or the hiring or supervision of relatives - that conflicts or appears to conflict with the best interests of Wasatch Photonics. Any actual or potential conflict of interest must be promptly disclosed to management, and the affected individual must remove themselves from related decisions.

4.4 Fair Competition and Anti-Money Laundering

Wasatch Photonics competes fairly and complies with applicable competition and antitrust laws. Employees must never coordinate pricing, divide markets or customers, or exchange competitively sensitive information with competitors. Wasatch Photonics is committed to complying with anti-money-laundering laws and does not knowingly conduct business that facilitates the concealment of illicit funds. All invoices and payments are recorded in the Company's financial accounting systems and are subject to internal review.

4.5 Data Privacy and Information Security

Wasatch Photonics is committed to protecting the personal data of our employees, customers, and business partners in accordance with applicable law, including the collection, use, retention, and disclosure practices described in the C-006 Employee Handbook, and the Company's published privacy statement at wasatchphotonics.com/privacy-statement. Confidential and proprietary information - including cardholder data handled under the Company's PCI DSS-aligned Credit Card Security Policy - must be safeguarded through appropriate physical, procedural, and technical controls.

4.6 Export Controls and Trade Sanctions

Wasatch Photonics maintains a formal Export Compliance Program, documented in the C-014 Export Compliance Manual, to ensure compliance with the U.S. Export Administration Regulations (EAR) and applicable trade sanctions. Before export, customers and end-users are screened against the U.S. Consolidated Screening List, and distributors are required to complete a BIS-711 end-use statement. Products are classified against the Commerce Control List (Schedule B and ECCN), and required Electronic Export Information (EEI) filings and Destination Control Statements accompany applicable shipments. Wasatch Photonics does not export to Cuba, Iran, Iraq, North Korea, Russia, Sudan, or Syria, and applies additional screening for exports to Pakistan, consistent with sanctioned- and restricted-country designations. Responsibility for export compliance spans all employees, with specific duties assigned to Sales & Customer Service (customer screening), Supply Chain & the CTO (product classification), and the General Manager & Shipping (EEI filing and documentation).

4.7 Reporting Concerns

Employees who become aware of a potential violation of this Policy, Company procedure, or applicable law should report it promptly to their supervisor, the General Manager, or Human Resources, consistent with the Problem Resolution process described in the Employee Handbook. Wasatch Photonics prohibits retaliation against anyone who raises a concern in good faith.

As a member of the FOSS Group, Wasatch Photonics also has access to the Group's independent whistleblower system, hosted at foss.whistleblowernetwork.net. The system is managed by an independent third party (EQS Integrity Line) to protect the confidentiality of the reporting person, and it is available to employees and external stakeholders - including suppliers and customers - who wish to report suspected violations of the law or of Group or Company values and policies, including anonymously where permitted by local law. Every report is treated as important and is reviewed to help prevent harm and protect the Company's and the Group's reputation, and Wasatch Photonics prohibits retaliation against anyone who reports a concern in good faith through this channel.

5. Human & Labor Rights Commitment

Wasatch Photonics is committed to respecting the fundamental human and labor rights of our employees and everyone connected to our operations and supply chain, consistent with the principles of the ILO Declaration on Fundamental Principles and Rights at Work and the Universal Declaration of Human Rights.

5.1 Health and Safety

All employees are entitled to a safe and healthy workplace. Wasatch Photonics maintains an Emergency Action Plan (P-025) and a Laser Safety Program (P-135) built on the ANSI Z136.1-2022 standard for the safe use of lasers, both of which include mandatory onboarding training and annual refreshers. A designated Laser Safety Officer (LSO) classifies all lasers, approves hazard evaluations and control measures for Class 3B and 4 systems, and conducts an annual audit of the program. Employees working with higher-hazard lasers receive approved safety training, required eyewear, and controlled-area access, and undergo baseline and annual eye exams as part of a medical surveillance program. Wasatch Photonics also provides appropriate personal protective equipment for work involving chemicals and glass components. Employees and contractors must report all accidents, injuries, and safety hazards immediately, and Wasatch Photonics investigates and addresses reported hazards without delay.

5.2 Equal Employment Opportunity and Non-Discrimination

Wasatch Photonics is an Equal Opportunity Employer. Employment decisions are based on business needs, job requirements, and individual qualifications, without regard to race, color, religion, national origin, sex, age, disability, sexual orientation, gender identity, military status, genetic information, or any other status protected by applicable law. Wasatch Photonics complies with the Americans with Disabilities Act and provides reasonable accommodations to qualified individuals with disabilities. Harassment, bullying, and discrimination of any kind are prohibited and are addressed through the Company's Anti-Harassment and Discrimination and Workplace Bullying policies.

5.3 Working Conditions, Wages, and Hours

Wasatch Photonics complies with the Fair Labor Standards Act and applicable state wage-and-hour law, including minimum wage and overtime pay requirements for non-exempt employees. The Company offers a comprehensive benefits program, including medical, dental, and vision coverage, a 401(k) plan, short- and long-term disability, life and AD&D insurance, workers' compensation, and leave under the Family and Medical Leave Act.

5.4 Freedom of Association

Wasatch Photonics respects employees' legal rights to voice workplace concerns and to organize, consistent with applicable law. Employees are encouraged to raise concerns through their supervisor, Human Resources, or the Problem Resolution process without fear of retaliation.

5.5 Elimination of Child Labor and Forced Labor

Wasatch Photonics does not employ individuals under the legal working age and does not tolerate child labor, forced labor, or human trafficking in any form, in its own operations or in its supply chain. Employment at Wasatch Photonics is voluntary, and the Company does not retain employees' identification documents or compel labor of any kind. Wasatch Photonics expects suppliers and contractors to uphold these same standards, as described in Section 7.

5.6 Diversity, Equity, and Inclusion

Wasatch Photonics values a workforce and workplace culture that reflect diverse backgrounds, perspectives, and experiences. The Company is committed to fair treatment throughout the employment lifecycle - recruitment, development, promotion, and compensation - and is working to establish baseline workforce diversity metrics and targets as part of its continuous improvement commitment.

5.7 Product Use and Safety

Wasatch Photonics is committed to designing, manufacturing, and distributing products that are safe for their intended use. Our optical components and instruments undergo environmental testing and qualification and are accompanied by clear instructions for safe handling. Given the range of industries our products serve - including medical devices and pharmaceutical quality control - Wasatch Photonics remains attentive to the broader context in which our products are used and applies relevant health, safety, and quality standards throughout design and manufacturing.

5.8 Supply Chain Labor Standards

Wasatch Photonics expects suppliers and contractors to provide safe working conditions, fair wages, and freedom from child labor, forced labor, and discrimination, consistent with the principles in this Section. Supplier expectations are addressed further in Section 7.

6. Environmental Commitment

Wasatch Photonics is committed to conducting its operations in an environmentally responsible manner and to continuously improving the environmental performance of our facilities and products.

6.1 Environmental Management

Wasatch Photonics manages environmental compliance through its Quality Management System and product compliance program. The Company is evaluating the development of a more formal Environmental Management System to consolidate energy, water, waste, and emissions management across all sites.

6.2 Chemicals and Hazardous Waste

Wasatch Photonics' manufacturing processes involve the use of chemicals in the production of optical components. The Company maintains a formal Hazard Communication Program (P-049), compliant with OSHA's Hazard Communication Standard (29 CFR 1910.1200), covering both the Logan, UT and Morrisville, NC sites. A designated Hazard Communication Program Coordinator maintains a current chemical inventory and ensures a Safety Data Sheet (SDS) is on file and accessible to employees at a Right-to-Know station for every hazardous chemical in use. All chemical containers are labeled with hazard warnings, employees receive hazard communication training before working with any hazardous chemical, contractors are briefed on relevant chemical hazards before performing on-site work, and exposure-related records are retained for at least 30 years. Wasatch Photonics is committed to the safe handling, storage, and disposal of chemicals and hazardous waste in compliance with applicable law.

6.3 Energy Consumption and Greenhouse Gas Emissions

Wasatch Photonics recognizes the importance of managing energy use and reducing greenhouse gas emissions associated with its facilities, business travel, and product transportation. The Company is committed to evaluating opportunities to reduce energy consumption and to begin tracking energy and emissions data.

6.4 Air Quality

Wasatch Photonics is committed to minimizing emissions of pollutants from its operations and to complying with applicable air quality regulations and permits.

6.5 Water and Wastewater

Wasatch Photonics is committed to the responsible use of water in its facilities and to managing wastewater discharge in compliance with applicable law.

6.6 Waste Reduction and Recycling

Wasatch Photonics is committed to reducing waste generation and increasing recycling and reuse of materials and packaging wherever practicable, and to the responsible disposal of waste in compliance with applicable law.

6.7 Product Environmental & Material Compliance

Wasatch Photonics maintains rigorous product environmental compliance programs, detailed in the Company's C-015 Environmental & Product Material Compliance Declaration, covering:

- EU RoHS Directive 2011/65/EU and amending Directive (EU) 2015/863;
- EU REACH Regulation (EC) No. 1907/2006, including SVHC monitoring;
- The EU POPs Regulation (EU) 2019/1021 and evolving PFAS requirements;
- IEC 62474 declarable substances and IPC-1752A material declarations;
- U.S. TSCA and California Proposition 65; and
- Conflict minerals due diligence under Section 1502 of the Dodd-Frank Act (Section 7.2).

Wasatch Photonics continues to evaluate alternatives to substances subject to expiring regulatory exemptions and monitors evolving global chemical and material regulations through supplier engagement and engineering review.

6.8 Product Stewardship and End-of-Life

Wasatch Photonics designs products for durability and long service life, reducing the environmental impact of replacement and disposal. The Company is evaluating opportunities to expand product stewardship, including repair, refurbishment, and end-of-life recycling programs.

6.9 Biodiversity

Wasatch Photonics' facilities are located in developed commercial areas. The Company is not aware of operations in or near biodiversity-sensitive areas and will consider biodiversity impacts in any future facility construction or expansion.

7. Sustainable Procurement & Supply Chain

7.1 Responsible Supply Chain

Wasatch Photonics expects its suppliers, distributors, and contract manufacturers to operate consistently with the Business Ethics, Human & Labor Rights, and Environmental principles described in this Policy. The Company already monitors supplier performance through its F-036 Supplier Report Card, which scores key suppliers monthly and on a 12-month rolling basis across on-time delivery, quality (via non-conformance reports), lead time, and responsiveness, assigning a letter grade (A+ through F) used in supplier reviews. Wasatch Photonics is extending this oversight to sustainability performance through a Supplier Code of Conduct and supplier ESG assessment criteria covering business ethics, labor and human rights, and environmental expectations.

7.2 Conflict Minerals Due Diligence

Wasatch Photonics conducts a Reasonable Country of Origin Inquiry (RCOI) consistent with Section 1502 of the Dodd-Frank Act and is not aware of tin, tantalum, tungsten, or gold (3TG) in its products that finance armed groups in covered

countries. Supplier reporting aligns with industry Conflict Minerals Reporting Template (CMRT) practices, as documented in the C-015 Environmental & Product Material Compliance Declaration.

8. Governance, Monitoring & Reporting

Effective governance is essential to delivering on the commitments in this Policy. Responsibilities are summarized below:

Role	Responsibility
Leadership Team (President & General Manager)	Lead by example; approve and sponsor this Policy; ensure adequate resources for sustainability initiatives.
Human Resources	Administer Employee Handbook policies; manage EEO, health & safety, and benefits programs; investigate workplace concerns; promote employee awareness of the FOSS Group whistleblower system.
Quality Assurance	Maintain product environmental/material compliance (C-015); support audits; own quality-linked procedures.
Operations / EHS	Manage chemical handling and hazardous waste (Hazard Communication Program, P-049) and workplace safety programs (Laser Safety Program P-135, Emergency Action Plan P-025).
Finance	Oversee expense, gift, and donation controls; support anti-money-laundering and financial integrity reviews.
Sales & Customer Service / Supply Chain & CTO / General Manager & Shipping	Execute the Export Compliance Program (C-014): customer and end-user screening, product classification, and EEI filing and shipping documentation.
Procurement / Supply Chain	Implement supplier expectations under Section 7, including the Supplier Code of Conduct, supplier ESG assessment, and conflict minerals due diligence.

Wasatch Photonics tracks sustainability performance indicators covering safety incidents, employee diversity, energy and waste data, and business ethics reports. Material developments will be communicated to employees through existing channels (onboarding, handbook updates, and management meetings) and, over time, through a periodic sustainability summary.

9. Compliance & Policy Review

All Wasatch Photonics employees are expected to comply with this Policy. Violations may result in disciplinary action, up to and including termination, consistent with the Employee Handbook's disciplinary procedures, independent of any other legal consequences.

This Policy will be reviewed at least annually by Company leadership to confirm its continued relevance and effectiveness, and will be updated as Wasatch Photonics' sustainability programs mature.

Approved by:

Jeff Taylor

General Manager, Wasatch Photonics.