

**Title:** Speak Up

**Policy Owner:** Dan Christmas

**Published By/Department:** Law

**Last Reviewed:** Feb. 19, 2024

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# Corning Incorporated

## Speak Up Policy

### Introduction

Corning is committed to creating a culture where our workforce and other stakeholders, such as customers and suppliers, feel comfortable reporting concerns without fear of retaliation. We are also committed to ensuring concerns are treated seriously and handled and/or investigated in a manner that protects a reporter's identity. Identification of concerns allows us to take appropriate action that could prevent further misconduct and limit potential financial, reputational and other impacts.

This **Speak Up Policy** sets out Corning's approach to protecting reporters with the aim of encouraging and supporting individuals to report concerns. It also provides detail on the process for reporting, escalating, handling and/or investigating and remedying concerns.

Corning's Compliance Council is adopting this Policy to ensure (a) that employees of Corning and other relevant external stakeholders have a confidential and, if so desired, anonymous means by which to report good faith concerns about improper business conduct or risks of improper business conduct, without fear of retaliation, and (b) that every report is properly investigated and responded to in a timely manner.

### Who does this apply to?

This policy applies to all current and former employees, directors and officers, contractors, business partners (including suppliers, sub-suppliers, customers and joint venture partners and their employees), of Corning Incorporated and its global wholly-owned subsidiaries and affiliates (collectively, "Corning").

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## What is our commitment?

Corning is committed to:

- protecting reporters and other individuals from retaliation
- protecting the identity of reporters and respecting their confidentiality
- giving reporters the opportunity to report anonymously, and
- taking concerns seriously and handling and/or investigating concerns in an impartial, diligent and efficient manner

### **Who is a reporter?**

A reporter is a person reporting information that he/she suspects on reasonable grounds to indicate a violation, or a risk of a violation, of law, policy, or other Corning workplace standard. A reporter may or may not be directly affected by a reported concern.

Reporters may be current or former employees, directors, officers, contractors, business partners (including suppliers, sub-suppliers customers and joint venture partners and their employees) of Corning, or any other related third party.

### **What is a reported concern?**

In order to be considered a reported concern under this policy, the reporter's concern:

1. Must relate to reasonably suspected misconduct or an improper action ,or a risk thereof, or circumstances in relation to an entity within Corning or its supply chain, such as:
  - bribery or corruption
  - fraud, money laundering, theft or improper use of company property or funds
  - undeclared or mismanaged conflicts of interest
  - anti-competitive behavior
  - insider trading or market abuse
  - breach of sanctions
  - financial irregularities
  - data privacy violations
  - unlawful discrimination, workplace or sexual harassment
  - unsafe work practices and other significant safety or health concerns
  - modern slavery and human rights breaches
  - significant harm to the environment
  - retaliation against a reporter where it occurs directly in relation to, and in circumstances where, the reporter has reported, or has proposed to report, a concern, and

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- any other conduct which is in breach of Corning's (i) Code of Conduct, (ii) Supplier Code of Conduct, (iii) policies or procedures; or is unethical, illegal or unlawful.
2. The reporter should report the concern via one of the following channels:
- Discuss any issues or report any perceived wrongdoing to their supervisor.
  - Talk with their human resources leader or any other manager.
  - Contact the Law Department at (607) 974-0000 and ask to speak to a lawyer about the Code of Conduct.
  - Contact the Finance Division at (607) 974-8242 and ask to speak to the Corporate Controller or Treasurer about the Code of Conduct.
  - Contact Corning's Code of Conduct Line at (888) 296-8173 or at [www.ethicspoint.com](http://www.ethicspoint.com). These services can be used to make an anonymous report and are available on a 24/7 basis. An outside organization provides these services and reports cannot be traced back to the reporter unless the reporter chooses to identify themselves.

Employees involved in corporate financial reporting must promptly report concerns about violations of the securities laws to Corning's General Counsel at (607)974-8500 or to the Corporate Controller or Treasurer at (607) 974-8242.

If those officers fail to act and investigate a claim of a material violation of the securities laws, write to "Chairman of the Audit Committee of Board of Directors" or "Lead Director of Board of Directors" at the following address:

c/o Company Secretary  
Corning Incorporated  
MP-HQ-E2-10  
One Riverfront Plaza Corning,  
New York 14831

***Which concerns are not covered by this policy?***

Personal work-related grievances are not relevant concerns under this policy. They are dealt with separately under the appropriate grievance handling mechanism, legislation, or applicable policy. A personal work-related grievance is a grievance regarding an individual's employment or former employment with Corning that may have personal implications and which does not allege a violation of Corning policy, the Code of Conduct, or applicable law.

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***What should reporters include in a report about a concern?***

Corning encourages reporters to provide a report with as much detail as possible to ensure it can be fully and promptly handled and/or investigated.

Reporters should include the “who, what, where, when, how and why?” of the concern, as well as any other information as to how Corning might best go about handling and/or investigating the concern.

Corning may not be able to fully handle and/or investigate a concern if a reporter:

- chooses to remain anonymous, or
- fails to provide sufficiently detailed information to enable handling and/or investigation of the concern.

***How does Corning handle and/or investigate a concern?***

Corning takes concerns seriously, focusing on the substance of the concern rather than the motive.

Corning aims to complete the handling and/or investigation of concerns in a timely manner. However, circumstances such as the complexity of the concern, competing priorities and other compelling reasons may justify an extended period for the completion of the handling and/or investigation of the concern.

Corning handles and/or investigates the concern impartially, and without bias or prejudice against the reporter or any other person involved in, or any witness to, the concern.

The specific steps taken to handle and/or investigate a concern depend on its nature. Corning will determine the nature of the concern by taking into account factors such as:

- whether it relates to a potential breach of applicable law
- the potential consequence and/or exposure for Corning
- whether the alleged misconduct is ongoing or not, and/or
- the nature of any technical, financial or legal advice that may be required to support
- the handling and/or investigation of the concern.

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### ***Protecting a reporter's identity***

Reporters may submit concerns anonymously without disclosing their identity via Corning's third-party Code of Conduct phone and web platforms. However, proper handling and/or investigation is more difficult, and sometimes impossible, if Corning does not know the reporter's identity.

The third-party Code of Conduct web and phone platforms allow for two-way anonymous communication even if a reporter chooses to report a concern without disclosing his or her identity.

If the reporter discloses his or her identity, the person receiving the concern will still treat the reporter's identity confidentially, disclosing it to only those who have a need to know in connection with the investigation.

Corning may disclose the reporter's name and contact details - or other information likely to lead to identification - to a regulator or other authority required by law, a legal practitioner (for the purpose of obtaining legal advice or legal representation in relation to applicable laws), or as otherwise required by law.

### ***Screening***

Upon receipt of a report of a concern, Corning's Compliance Office shall review the report and shall determine if the investigation of such report is warranted in accordance with the company's written Investigation Protocol. Under this screening process, reports shall be referred for investigation and reported to the Code of Conduct management oversight group unless the report involves only routine human resources or employment matters.

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### ***The Investigations process***

The investigative team may examine evidence, such as relevant documents, records or data, to determine whether there is credible information indicating whether or not the report has occurred. The handling and/or investigative team may conduct interviews with relevant people to obtain testimonial evidence relevant to the reported concern.

Corning may need to contact the reporter in order to obtain further information and/or evidence. However, sometimes this is not possible (e.g., where a reporter does not respond to requests for further information and/or refuses to answer questions that he or she believes could reveal his or her identity).

The team investigating the reported concern may determine the appropriate time to inform the individual(s) who are the subject of the reported concern. In some circumstances, informing these individuals may compromise the effectiveness of the handling and/or investigation of the reported concern.

Records of relevant communications, findings and consequences relating to the reported concern are recorded and kept in accordance with local law, and consistent with the need for confidentiality.

Subject to applicable confidentiality and other obligations, the reporter will receive updates on the status and/or the outcome of the handling and/or investigation of the reported concern.

Corning is not obliged to reopen the handling and/or investigation of a reported concern. However, if Corning believes that the handling and/or investigation was not conducted properly, or if new information becomes available which was not considered, the reporter should report this information as set out in this policy.

In addition to the above steps, the Chief Compliance Officer will have the responsibility to report all instances or allegations of inappropriate behavior by management concerning questions of compliance with securities laws, or related inquiries, promptly to the chairperson of the Audit Committee of Corning's Board of Directors, with a copy to the Corporate Controller and to the Assistant Controller, Accounting, Compliance and Reporting.

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### **Responses**

After the completion of an investigation, if the findings indicate that the report has validity, the Chief Compliance Officer, in accordance with appropriate Human Resources representatives, management for the employee in question, and the General Counsel, as appropriate, will determine the appropriate actions required to remedy any past or existing misconduct, fraud, abuse or illegal activities and to prevent the occurrence of such misconduct, fraud, abuse or illegal activities in the future.

The Chief Compliance Officer will also discuss the findings as necessary with the General Counsel to determine whether public disclosure (e.g., to external individuals and/or communities) or disclosure to governmental agencies and/or reporting to the full Board of Directors is necessary or appropriate. Although timing will vary depending on the complexity of the Report, Corning will strive to complete all investigations within 90 days. The complainant will be notified of the outcome of the investigation to the extent possible.

### **Human Rights and Environmental Impacts**

Corning's aim is to provide effective remedy where we determine that we have caused or contributed to adverse human rights or environmental impacts in our value chain and to use our leverage to encourage our suppliers and partners to provide remedy where we find impacts directly linked to our business operations, goods, or services.

In all such cases, our intent is to ensure timely remedy for victims and changes to applicable systems and procedures to avoid similar impacts in the future.

Our mechanisms do not obstruct access to other remedy channels or procedures, including state-based judicial or non-judicial mechanisms or other available mechanisms for persons who make allegations of adverse human rights or environmental impacts. Where appropriate, we will collaborate with organizations and other companies to help prevent, mitigate, and remedy adverse effects. We will cooperate with state-based nonjudicial grievance mechanism complaints that may be brought against Corning and work reasonably to resolve such matters.

### **Periodic Reports**

Corning's Chief Compliance Officer shall periodically provide reports to the Audit Committee of the Board of Directors and to the company's external auditor concerning any reports received by the company and actions taken by the company in response to such reports.

### **False Reports**

Employees or others who knowingly and intentionally raise a misleading or false concern will not be protected by this Policy and, in the case of employees may be subject to discipline, including termination of employment.

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### ***How is a reporter protected from retaliation?***

Corning will not tolerate retaliation against a reporter. Corning is committed to protecting reporters and other individuals from retaliation. If a reporter reports, or proposes to report, a concern he or she will be protected from retaliation as required under this policy and by applicable law.

### ***What is retaliation?***

Retaliation is any actual or threatened detriment (whether the threat is express or implied, conditional or unconditional) which a reporter may suffer because he or she has, or has proposed to, report a concern. Retaliation may include:

- dismissal
- adverse impact to employment
- alteration of duties to his or her disadvantage
- discrimination between the reporter and other individuals
- harassment or intimidation
- harm or injury, including psychological harm
- damage to property
- damage to reputation
- damage to business or financial position, or
- any other damage

Anyone engaged in retaliation may face serious internal - and potentially external - consequences under applicable legislation or regulations. If Corning identifies any employee involved in retaliation, these individuals will be subject to disciplinary action, which may include dismissal. Corning does not retaliate, and has not retaliated, against employees or others who have brought forward concerns and/or participated in investigations in good faith.

While Corning takes all reasonable steps to protect reporters from retaliation, we are not able to provide the same level of protection to those who are not directly employed by Corning at the time of the report of the concern (e.g., former directors/officers/employees and external third parties).



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### **Other relevant matters**

Reporters have the right to communicate with their legal advisors in respect of their concerns at any time.

The protections under this policy apply to the reporter even if the reported concern is not substantiated, as long as the reporter did not report the concern knowing it was false. Nothing in this policy will:

- prevent Corning from taking appropriate disciplinary or other action, including court action, against anyone found to be implicated in misconduct after handling and/or investigating a reported concern, or
- prevent a reporter from reporting to and communicating with regulators and certain third parties in relation to a reported concern. Any such communications must strictly comply with applicable legal requirements. However, Corning hopes the reporter would feel comfortable reporting his or her concern through the various channels as described earlier in this policy.

### **Securities Laws**

The procedures set forth in this Policy help ensure Corning's compliance with Section 10(A)(m)(4) of the Securities Exchange Act of 1934, as added by Section 301 of the Sarbanes-Oxley Act of 2002, which requires the establishment of procedures for (a) the receipt, retention and treatment of complaints received by a public company regarding accounting, internal accounting controls or auditing matters, and (b) the confidential, anonymous submission by employees of public companies regarding questionable accounting or auditing matters.

### **German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz)**

The procedures set forth in this Policy help ensure, where applicable, Corning's compliance with the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz) with regard to the required Complaints Procedure.

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## Speaking openly

We are each responsible for ensuring that we meet our commitments. Corning expects its employees and contractors to speak openly and raise concerns about possible breaches of the Code of Conduct, the Supplier Code of Conduct, and this policy with their manager, supervisor or via other available reporting channels. Our Speak Up program is available to both employees and external parties. Corning takes concerns seriously and handles them promptly.

Corning has zero tolerance for retaliation against anyone who speaks openly about conduct they believe is unethical, illegal or not in line with our Code and policies, even if the concern isn't substantiated, as long as they have not knowingly made a false report.

## Consequences

Our policies support our Values and Code of Conduct and reflect what is important to us. We take breaches of our policies seriously.

Depending on the severity of the breach, consequences may range from a warning to termination of employment.

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<b>Policy Revisions</b>		
<b>Version No.</b>	<b>Revision Date</b>	<b>Revision Description</b>
1	11/01/2023	Policy creation.
2	19/02/2024	Wording update.