

**Title:** EU Whistleblower Policy

**Policy Owner:** Dan Christmas

**Published By/Department:** Law

**Last Reviewed:** Feb. 9, 2024

**Frequency of Review:** Every 2 Years

**Effective Date:** Dec. 13, 2023

**Date of Next Review:** Fed. 9, 2026

**Version:** 2

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**I. Purpose/Overview:**

The purpose of this policy is to explain Corning's approach to the European Union (EU) Whistleblowing Directive (2019/1937) and the implementation of the Directive by the EU member states.

**II. Scope/Applicability:**

This policy applies to (i) Corning legal entities within the EU, and (ii) all employees of Corning, contingent workers, and other regular members of Corning's workforce within the EU.

This policy does not supersede Corning's Code of Conduct. This policy supplements the principles, standards, and guidelines related to reporting in Corning's Code of Conduct. This policy shall be interpreted and applied consistent with Corning's Code of Conduct.

**III. Definitions**

**"Code of Conduct Management Oversight Group"** means the Chief Compliance Officer, the General Counsel, the Corporate Treasurer, the Corporate Controller, and the Assistant Controller (Accounting, Compliance and Reporting).

**"Directive"** means EU Whistleblower Directive 2019/1937.

**"GDPR"** means EU General Data Protection Regulation 2016/679.

**"Internal Reporting Office"** means a limited number of skilled, trained and experienced employees within the Corning Corporate Compliance & Employment Law Center of Excellence (currently led by Dan Christmas, Vice President & Chief Compliance Officer)

**"TFEU"** means Treaty on the Functioning of the European Union.

**"Whistleblowers"** means any current and former (part- or full-time) employees, directors, non-executive directors, temporary workers, fixed-term contract workers, sub-contractors, self-employed, freelancers, suppliers, customers, shareholders, members of professional-type bodies, job applicants, trainees, interns (paid or unpaid) and volunteers who make a Whistleblower Report.

**"Whistleblower Report"** means a report alleging breaches of certain EU Laws and their national implementation standards (as defined in IV: Policy.)

**"Whistleblowing Service"** means an independent service provider called Navex Global Inc. (Navex) that receives reports on behalf of Corning via confidential reporting tool called "EthicsPoint".

**IV. Policy:**

The implementation of the Directive in EU member states provides protection to Whistleblowers who step forward and report breaches of EU law, including the following:

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- public procurement
- financial services, products and markets, and prevention of money laundering and terrorist financing
- product safety and compliance
- transport safety
- protection of the environment
- radiation protection and nuclear safety
- food and feed safety, animal health and welfare
- public health
- consumer protection
- protection of privacy and personal data, and security of network and information systems
- breaches affecting the financial interests of the EU as referred to in Article 325 of TFEU
- breaches relating to the EU internal market as referred to in Article 26 (2) of TFEU

Additionally, some Member States within the EU have extended the scope of application of the Directive – as set out in Annex A.

#### **V. No Retaliation:**

Corning will not tolerate retaliation against Whistleblowers. 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.

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 anyone 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.

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## **VI. Confidentiality and Data Protection:**

Corning will (i) process any personal data received in a Whistleblower Report, and (ii) protect the confidentiality of the Whistleblower and the Whistleblower Report, both in accordance with Annex B.

Providing personal data about your personal information is voluntary as you have the option to report anonymously.

## **VII. Reporting:**

Corning strongly recommends Whistleblowers to make a Whistleblower Report via the Internal Reporting Channels. Making a Whistleblower Report via the Internal Reporting Channels enables Corning to investigate, take necessary immediate actions and follow up in a timely manner. It also allows Corning to maintain confidentiality and protection of Whistleblowers reporting in good faith.”

Whistleblowers have three options to make a Whistleblower Report:

### **(i) Internal Reporting Channel**

You can submit a report in writing (online) or verbally (by telephone) using [EthicsPoint](#).

If you would like to request a face-to-face meeting with a local representative of Internal Reporting Office in your country, please contact the EU Whistleblower mailbox at [WhistlebEU@corning.com](mailto:WhistlebEU@corning.com) to arrange a meeting.

### **(ii) External Reporting Channels**

Please click [here](#) to see the nominated external reporting channels for each EU country in which Corning has a presence.

### **(iii) Public Reporting Channels**

Whistleblowers may make a public disclosure if at least one of the following legal conditions are met:

a) the reporter has already made an internal and external, or directly external report and there has been no response within the legal time frame regarding the measures planned or taken to follow it up; or

b) the reporter has a good reason to believe that the violation may pose an imminent or obvious danger to the public interest (for example, an emergency situation or a risk of irreversible harm, including to the physical safety of one or more persons requires immediate disclosure and widespread publicity of the violation to prevent its effects); or

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c) the reporter has a good reason to believe that the external report may carry the risk of retaliation or may not be effectively followed up due to the circumstances of the specific case, such as those where evidence may be concealed or destroyed, or where there is a well-founded concern that the recipient of the report may be colluding with the perpetrator or involved in the perpetration of the violation.

#### **VIII. Acknowledgement of Whistleblower Report**

The Internal Reporting Office shall acknowledge receipt of the Whistleblower Report within 7 days.

#### **IX. Ability to review, approve and edit a Whistleblower Report**

If the Whistleblower Report is submitted in writing (online) or verbally (by telephone), the Whistleblower has the ability to review, approve and edit the submitted Whistleblower Report. If the Whistleblower Report is submitted anonymously, the Whistleblower can only submit updates to the Whistleblower Report.

#### **X. Investigations; Roles and Responsibilities**

If the Internal Reporting Office determine that an investigation is warranted, the Internal Reporting Office shall determine the appropriate method of investigating the matters raised in the Whistleblower Report and conduct the investigation in accordance with the instructions contained in Corning's Investigation Protocol.

#### **XI. Feedback**

Although timing will vary depending on the complexity of the Whistleblower Report, Corning will strive to complete all investigations within 90 days. The Whistleblower will be provided with feedback (i) when the investigation is concluded, or (ii) at the latest, 90 days from receipt of the Whistleblower Report (\* 30 days from receipt of the Whistleblower Report in Hungary).

#### **XII. 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 Whistleblower Reports received and actions taken in response to such Whistleblower Reports.

#### **XIII. False Whistleblower Reports**

Whistleblowers who knowingly raise a misleading or false Whistleblower Report or raise a Whistleblower Report without a reasonable belief as to its truth or accuracy, will not be protected by this Policy and may be subject to discipline, including termination of employment.

#### **XIV. Responsibilities**

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### **Employees**

Employees are responsible for being familiar with this policy, for complying with the policy, and for reporting any known or suspected violations of this policy.

### **Supervisors**

Supervisors are responsible for ensuring that employees are familiar with and understand this policy. Violations of policy shall be reported to applicable organizational Human Resources manager.

### **Management Responsibility**

Each unit or facility manager is responsible for ensuring compliance with this policy within that organization.

## **XV. Resources/Questions**

Questions relating to this policy may be directed to:

Chief Compliance Officer  
Corning Incorporated  
One Riverfront Plaza  
HQ-02-E01, Corning, NY 14831  
Telephone: (607) 974-7715  
Fax: (607) 974-6135  
[christmadp@corning.com](mailto:christmadp@corning.com)

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## ANNEX A

	<b>SCOPE EXTENDED TO INCLUDE REPORTS ON THE FOLLOWING AREAS:</b>
FRANCE	<p>The French Whistleblower Law's scope of application is broader than that set out in the EU Directive 2019/1937.</p> <p>Loi n° 2022-401 (Loi Wasserman) extends protections offered to additional persons listed below:</p> <ul style="list-style-type: none"><li>-Facilitators (any natural or legal person) who assist Whistleblowers in making a report or disclosure;</li><li>-Natural persons who are in contact with a whistleblower and are under the risk of retaliation from their employer, their client or the recipient of their services (colleagues or relatives) in the course of their professional activities;</li><li>-The legal entities controlled by the whistleblower, for whom the whistleblower works or with whom the whistleblower has a professional connection.</li></ul> <p>Loi n° 2022-401 (Loi Wasserman) extends the protections granted to Whistleblowers:</p> <ul style="list-style-type: none"><li>-Whistleblowers are exempt from civil liability for damages caused when they had reasonable grounds to believe that the whistleblowing was necessary to safeguard the interests at stake.</li><li>-Whistleblowers are exempt from criminal liability if they remove, withhold or conceal documents or other media containing information of which they have lawful knowledge.</li></ul>
GERMANY	<p>The German Whistleblower Law's scope of application is broader than that set out in the EU Directive 2019/1937.</p> <p>Hinweisgeberschutzgesetz (HinSchG) also gives the Whistleblowers the possibility to make a report for the following:</p> <ul style="list-style-type: none"><li>-Violations of German criminal laws;</li><li>-Violations of laws aimed at protecting the life, health, or bodily integrity of people or the rights of employees, to the extent such violations are punishable by fines (Bußgelder);</li><li>-Violations of laws regulating the rights of stockholders in stock corporations(Aktiengesellschaften);</li><li>-Violations of tax laws applicable to companies.</li></ul>
ITALY	<p>The Italian Whistleblower Law's scope of application is broader than that set out in the EU Directive 2019/1937.</p> <p>Legislative Decree No. 24/2023 applies to breaches of both EU and Italian law (i.e. (a) any illegal activity that may give rise to criminal, civil or administrative liability and (b) any conduct that corresponds to one of the offences listed in Law</p>

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	<p>231). The whistleblowing framework is not applied uniformly to all public and private entities or even to private entities. It applies to:</p> <ul style="list-style-type: none"><li>-Any public entity;</li><li>-Any private entity with a 231 Model in place and up to 49 employees;</li><li>-Any private entity with a 231 Model and 50 or more employees;</li><li>-Any private entity with 50 or more employees or which is otherwise subject to certain specific duties under EU Law.</li></ul>
NETHERLANDS	<p>The Dutch Whistleblower Protection Act's scope of application is broader than that set out in the EU Directive 2019/1937.</p> <p>-Wet bescherming klokkenluiders also applies to breaches of specified Union law, as well as acts or omissions that affect the public interest. Where public interest is at stake in the violation of a statutory provision, a danger to the safety of persons, a danger to the deterioration of the environment, a danger to the proper functioning of the public service or an enterprise as a result of an improper act or omission, not being a breach of Union law ("infringements under/suspected wrongdoing under national law").</p> <p>-The personal scope of Wet bescherming klokkenluiders is extended to anyone who has knowledge of wrongful behavior in a work-related context and who may face detrimental actions / retaliation if they report it.</p>
SPAIN	<p>The Spanish Whistleblower Protection Act's scope of application is broader than that set out in the EU Directive 2019/1937.</p> <p>Act 2/2023 has an extended material scope of application. Any serious or profoundly serious criminal or administrative infringement under Spanish law are also reportable.</p> <p>Act 2/2023 extends the protections granted to Whistleblowers: Volunteers, interns, individuals in the recruitment phase, individuals assisting the whistleblowers and personal contacts of the whistleblower who may suffer retaliation are included in the protection.</p>

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## **ANNEX B: Data Protection**

While investigating reports, Corning processes the personal data of the reporting persons and potentially other data subjects provided in the Whistleblower Reports submitted.

Whistleblower Reports to the Whistleblowing Service are received on behalf of Corning by an independent provider called Navex Global Inc. (“Navex”). Navex is based in the United States with servers located within various EU member states. Corning has taken the required organizational and contractual measures to ensure that any personal data gathered by Navex is adequately secured and processed for authorized Whistleblowing Service purposes only.

### **(i) Personal Data**

Corning may collect the following categories of personal data during the reporting process:

- Your name and contact details (Unless you report anonymously);
- The name and title of the individual(s) you are reporting;
- A description of the suspected conduct;
- Any relevant information you have provided to us about the people involved in the complaint.

### **(ii) Purpose of the Processing**

Corning will process your personal data:

- to evaluate and follow-up on reports that are submitted to the Whistleblowing Service
- to investigate alleged violations;
- to diligently follow up on the Whistleblower Reports received to take actions for the investigations;
- to prepare the Whistleblower Reports in order to collect evidence related to the ongoing investigations.

### **(iii) Legal Bases of the Data Processing**

The processing of your personal data will be based on the fulfillment of legal obligations and legitimate interest of Corning and its affiliates.

In limited cases listed below where consent is required prior to data processing, we will only process your personal data if you give your consent:

- to record your voice during a face-to-face meeting.
- to inform external parties about the identity of the Whistleblowers where such prior consent is required by law.

### **(iv) Cross-Border Transfers**



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Corning has implemented a set of [Binding Corporate Rules](#) (“BCRs”) to establish safeguards to ensure that personal data is protected while transferred within the Corning group.

BCRs provide an adequate level of protection for the personal data transfers carried out from the Corning European Economic Area (EEA) entities to the other Corning entities located in non-EEA countries throughout the world as they are drafted in compliance with the GDPR’s requirements.

**(v) Data Retention**

Corning will only process your personal data in a way that is compatible with the purpose for which it was collected.

The Whistleblower Report and related documentation shall be retained for as long as necessary for the purpose of processing of the Whistleblower Report and in any event, no longer than three years from the date on which the outcome of the investigation is communicated to the whistleblower. If necessary, to establish, exercise or defend the rights of Corning before a court based on legitimate interest; the data will be kept for the duration of the court proceedings or until the time for appeal has passed.

Whistleblower Reports that have been found unsubstantiated are immediately removed, including all personal data in or related to these reports.

**(vi) Data Subject Rights**

By contacting the EU Whistleblower mailbox at [WhistlebEU@corning.com](mailto:WhistlebEU@corning.com) you can request:

- to access to your personal data
- rectification of your personal data
- erasure of your personal data
- object to the processing of your personal data
- withdraw your consent at any time

Furthermore, you have the right to:

- to transfer the personal data that you have provided to Corning, in a structured, digital form to be transmitted to another party (if technically feasible)
- to lodge a complaint with a supervisory authority

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<b>Policy Revisions</b>		
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1	Dec. 13, 2023	Policy creation.
2	Feb. 9, 2024	Email update.