

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

This form is required to be filed for employee benefit plans 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.

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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: [] a multiemployer plan [] a multiple-employer plan... [X] a single-employer plan [] a DFE... B This return/report is: [] the first return/report [] the final return/report... C If the plan is a collectively-bargained plan... D Check box if filing under: [X] Form 5558 [] automatic extension... E If this is a retroactively adopted plan...

Part II Basic Plan Information—enter all requested information

1a Name of plan: CORNING INCORPORATED LONG-TERM DISABILITY PLAN
1b Three-digit plan number (PN): 516
1c Effective date of plan: 01/01/1986
2a Plan sponsor's name, mailing address, city or town, state or province, country, and ZIP or foreign postal code: CORNING INCORPORATED, ONE RIVERFRONT PLAZA, MP-HQ-01-E03, CORNING, NY 14831
2b Employer Identification Number (EIN): 16-0393470
2c Plan Sponsor's telephone number: 607-974-5771
2d Business code (see instructions): 339900

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 accompanying schedules, statements and attachments, 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, Date, and Name. Rows include: 1. Filed with authorized/valid electronic signature, 10/06/2025, MARK ALFES; 2. Signature of plan administrator; 3. Filed with authorized/valid electronic signature, 10/06/2025, MARK ALFES; 4. Signature of employer/plan sponsor; 5. Signature of DFE.

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

Form 5500 (2024) v. 240311

3a Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor CORNING BENEFITS COMMITTEE ONE RIVERFRONT PLAZA CORNING, NY 14831	3b Administrator's EIN 16-1069661 3c Administrator's telephone number 607-974-5771
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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: a Sponsor's name c Plan Name	4b EIN 4d PN
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5 Total number of participants at the beginning of the plan year	5	11772
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6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).		
a(1) Total number of active participants at the beginning of the plan year	6a(1)	11772
a(2) Total number of active participants at the end of the plan year	6a(2)	11482
b Retired or separated participants receiving benefits.....	6b	
c Other retired or separated participants entitled to future benefits	6c	
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d	11482
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e	
f Total. Add lines 6d and 6e	6f	
g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	6g(1)	
g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g(2)	
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:
 4H

9a Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules (1) <input type="checkbox"/> R (Retirement Plan Information) (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary (4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____ (5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	b General Schedules (1) <input checked="" type="checkbox"/> H (Financial Information) (2) <input type="checkbox"/> I (Financial Information – Small Plan) (3) <input type="checkbox"/> A (Insurance Information) – Number Attached _____ (4) <input type="checkbox"/> C (Service Provider Information) (5) <input type="checkbox"/> D (DFE/Participating Plan Information) (6) <input type="checkbox"/> G (Financial Transaction Schedules)
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Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) Yes No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) Yes No

11c Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE H (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>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<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	
A Name of plan CORNING INCORPORATED LONG-TERM DISABILITY PLAN	B Three-digit plan number (PN) ▶ 516
C Plan sponsor's name as shown on line 2a of Form 5500 CORNING INCORPORATED	D Employer Identification Number (EIN) 16-0393470

Part I	Asset and Liability Statement
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1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	445306	521653
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	106000	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	3630927	3555442
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	4182233	4077095
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	4182233	4077095

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	3218825	
(B) Participants.....	2a(1)(B)	573452	
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		3792277
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)	181468	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		181468
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		3973745

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	4076559	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		4076559
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)	2324	
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses.....	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		2324
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		4078883

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		-105138
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) Unmodified (2) Qualified (3) Disclaimer (4) Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) DOL Regulation 2520.103-8 (2) DOL Regulation 2520.103-12(d) (3) neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **INSERO & CO. CPAS, LLP**

(2) EIN: **47-5324570**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) This form is filed for a CCT, PSA, DCG or MTIA. (2) It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

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.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		10000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? Yes No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b 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.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

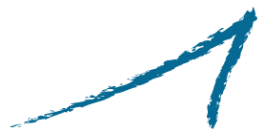
5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) Yes No Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

CORNING INCORPORATED LONG TERM DISABILITY PLAN

FINANCIAL REPORT

**For the Years Ended
December 31, 2024 and 2023**



insero&co

Certified Public Accountants

***CORNING INCORPORATED LONG TERM
DISABILITY PLAN***

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Note: Other schedules required by §2520.103-10 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.



INDEPENDENT AUDITOR'S REPORT

To the Participants and Plan Administrator of the
Corning Incorporated Long Term Disability Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audits of the financial statements of the Corning Incorporated Long Term Disability Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits (modified cash basis) as of December 31, 2024 and 2023, the related statements of changes in net assets available for benefits (modified cash basis) for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the years then ended, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section:

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with the modified cash basis of accounting as described in Note 2.
- The information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Emphasis of Matter—Basis of Accounting

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 2, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the Plan, and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of the modified cash basis of accounting.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with the modified cash basis of accounting.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matter—Supplemental Schedules Required by ERISA

The supplemental schedule of assets (held at end of year) (modified cash basis) as of December 31, 2024 and schedule of reportable transactions (modified cash basis) for the year ended December 31, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules (modified cash basis), other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules (modified cash basis) that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules (modified cash basis), we evaluated whether the supplemental schedules (modified cash basis), other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedules (modified cash basis), other than the information in the supplemental schedules (modified cash basis) that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedules (modified cash basis) related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Respectfully submitted,

A handwritten signature in black ink that reads "Insero & Co. CPAs, LLP". The signature is written in a cursive, slightly slanted style.

Insero & Co. CPAs, LLP
Certified Public Accountants

Rochester, New York
October 3, 2025

***CORNING INCORPORATED LONG TERM
DISABILITY PLAN***

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
(Modified Cash Basis)
DECEMBER 31, 2024 AND 2023**

ASSETS	<u>2024</u>	<u>2023</u>
Cash Equivalents	\$ 3,555,442	\$ 3,630,927
Non-Interest Bearing Cash	521,653	445,306
Due from Corning Incorporated Medical Benefit Plan	-	106,000
	<hr/>	<hr/>
Net Assets Available for Benefits	<u>\$ 4,077,095</u>	<u>\$ 4,182,233</u>

See Notes to Financial Statements

***CORNING INCORPORATED LONG TERM
DISABILITY PLAN***

**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
(Modified Cash Basis)
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

	2024	2023
Additions to Net Assets Attributed to:		
Interest Income	\$ 181,468	\$ 185,295
Employer Contributions	3,218,825	3,644,239
Participant Contributions	573,452	531,571
Total Additions	3,973,745	4,361,105
Deductions from Net Assets Attributed to:		
Benefit Payments	4,076,559	4,078,986
Trustee and Other Fees	2,324	12,328
Total Deductions	4,078,883	4,091,314
Net (Decrease) Increase	(105,138)	269,791
Net Assets Available for Benefits:		
Beginning of Year	4,182,233	3,912,442
End of Year	\$ 4,077,095	\$ 4,182,233

See Notes to Financial Statements

CORNING INCORPORATED LONG TERM DISABILITY PLAN

NOTES TO FINANCIAL STATEMENTS (Modified Cash Basis) DECEMBER 31, 2024 AND 2023

***Note 1* Plan Description**

General

The Corning Incorporated Long Term Disability Plan (the Plan) is a contributory welfare benefit plan established to provide long-term disability benefits for those employees of Corning Incorporated (the Company) who meet the requirements described in the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan is funded in part by a trust fund that is intended to be a Voluntary Employees' Beneficiary Association (VEBA or the Trust) under §501(c)(9) of the Internal Revenue Code (the Code). Accordingly, a trust agreement has been established between the Company and The Bank of New York Mellon (the Trustee). Participants should refer to the Plan and trust agreements for a complete description of the Plan's provisions.

Plan Administration

The Corning Incorporated Benefits Committee (the Committee) serves as the administrator of the Plan and contracts with Aon for actuarial services. Claims are processed and paid by Metropolitan Life Insurance Company (MetLife).

Contributions

Participant contributions are sent directly to the trustee who has discretionary authority to purchase and sell investments on behalf of the Plan. The Company is responsible for making minimum contributions as calculated by the actuary to fund the employer portion of current benefit obligations.

During 2024 and 2023, participants who elected the optional long-term disability made contributions equal to 10 cents for every \$100 of the participants' base pay up to the Internal Revenue Service annual compensation limit (\$345,000 in 2024 and \$330,000 in 2023). Participant contributions are contributed through payroll deductions.

Long-Term Disability Payment of Benefits

Long-term disability benefits are paid when illness or injury prevents an employee from working for more than 26 weeks.

Participants are eligible to receive a Company provided long-term disability benefit of 50% of their salary or elect an optional long-term disability benefit of up to 66-2/3% of their salary, which may be reduced by other income benefits.

The Plan pays a lump-sum benefit representing three months of benefits to survivors upon the death of an employee receiving benefit payments under the Plan.

CORNING INCORPORATED LONG TERM DISABILITY PLAN

NOTES TO FINANCIAL STATEMENTS (Modified Cash Basis) DECEMBER 31, 2024 AND 2023

***Note 1* Plan Description - Continued**

Eligible Employees

All salaried and union-free hourly employees regularly scheduled to work, on average, at least 30 hours per week are eligible for coverage under the Plan. There are no eligibility waiting periods. Effective January 1, 2015, Blacksburg, Virginia union employees are no longer eligible for the Plan.

Plan Termination

While there is no present intent to do so, the Company reserves the right to terminate the Plan. In the event of termination, assets of the Plan will be distributed in accordance with ERISA and the Code.

Administrative Expenses

All administrative fees of the Plan are paid by the Plan or the Company.

***Note 2* Summary of Significant Accounting Policies**

Basis of Accounting

The accompanying financial statements and supplemental schedules have been prepared using the modified cash basis of accounting. Under this basis of accounting, contributions are recorded when cash is received, benefit payments and trustee and investment management fees are recorded when cash is disbursed.

Subsequent Events

In preparing the financial statements, management has evaluated events and transactions for potential recognition or disclosure through October 3, 2025, the date that the financial statements were available to be issued.

Use of Estimates

The preparation of the Plan's financial statements in conformity with the modified cash basis requires management to make estimates and assumptions that may affect the reported amounts of assets, liabilities, and changes therein, disclosures of contingent assets and liabilities and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from those estimates.

Risks and Uncertainties

The Plan's investment securities are exposed to various risks, such as interest rate, market and credit risks. Market risks include global events which could impact the value of investment securities, such as inflation, a pandemic or international conflict. Due to the level of risk associated with these securities it is at least reasonably possible that changes in their values will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

CORNING INCORPORATED LONG TERM DISABILITY PLAN

NOTES TO FINANCIAL STATEMENTS (Modified Cash Basis) DECEMBER 31, 2024 AND 2023

***Note 2* Summary of Significant Accounting Policies - Continued**

Risks and Uncertainties - Continued

The actuarial present value of benefit obligations is reported based on certain assumptions pertaining to interest rates, health care inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

***Note 3* Investment Valuation and Income Recognition**

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The Plan follows the fair value measurement guidance required by accounting principles generally accepted in the United States of America for financial and nonfinancial assets and liabilities. This guidance defines fair value and provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

CORNING INCORPORATED LONG TERM DISABILITY PLAN

NOTES TO FINANCIAL STATEMENTS (Modified Cash Basis) DECEMBER 31, 2024 AND 2023

***Note 3* Investment Valuation and Income Recognition - Continued**

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2024 and 2023.

Cash Equivalents: Valued at fair value based on net asset value of the underlying investments. These investments are classified as Level 1.

The method described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair value. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Purchases and sales of securities are recorded on a trade-date basis.

***Note 4* Plan Information Certified by Trustee**

The Plan Administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Bank of New York Mellon, the trustee of the Plan has certified to the completeness and accuracy of the following information:

- Cash equivalents on the statements of net assets available for benefits as of December 31, 2024 and 2023, and the schedule of assets (held at end of year) as of December 31, 2024.
- The schedule of reportable transactions for the year ended December 31, 2024.
- Interest income on the statements of changes in net assets available for benefits for the years ended December 31, 2024 and 2023.

CORNING INCORPORATED LONG TERM DISABILITY PLAN

NOTES TO FINANCIAL STATEMENTS (Modified Cash Basis) DECEMBER 31, 2024 AND 2023

Note 5 **Benefit Obligations**

The Plan's actuary has determined the actuarial present value of benefit obligations in accordance with accepted actuarial principles as of December 31, 2024. The actuarial present value of benefit obligations was determined using a discount rate of 5.29% and 5.03% at December 31, 2024 and 2023, respectively. Recovery and mortality rates are based on the 2012 Group Long-Term Disability Table for 2024 and 2023.

The following represents the actuarial present value of benefit obligations and change in the actuarial present value of benefit obligations as of December 31:

	2024	2023
Long-Term Disability Benefits	\$ 12,731,791	\$ 13,449,511
Claims Incurred but not Reported	1,908,256	1,850,000
Total Benefit Obligations	\$ 14,640,047	\$ 15,299,511
Balance, Beginning of Year	\$ 15,299,511	\$ 14,763,900
Change in Long-Term Disability Benefits	4,051,676	5,161,702
Claims Paid	(4,711,140)	(4,626,091)
Benefit Obligations, End of Year	\$ 14,640,047	\$ 15,299,511
Net Assets Available for Benefits	\$ 4,077,095	\$ 4,182,233

For the Plan years ended December 31, 2024 and 2023, the Plan's actuarial present value of benefit obligations exceeded net assets available for benefits.

Note 6 **Income Tax Status**

The Trust funding the Plan has received an exemption letter from the Internal Revenue Service (IRS) dated February 4, 1988, stating that the Trust is tax-exempt under the provisions of the Internal Revenue Code (IRC). The Plan has been amended since receiving such letter. The Plan and Trust are required to operate in conformity with the IRC to maintain the tax-exempt status of the Trust. The Plan Administrator believes the Plan is being operated in compliance with the applicable requirements of the IRC and, therefore, believes the related Trust is tax-exempt.

CORNING INCORPORATED LONG TERM DISABILITY PLAN

NOTES TO FINANCIAL STATEMENTS (Modified Cash Basis) DECEMBER 31, 2024 AND 2023

Note 6* **Income Tax Status - Continued*

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 7* **Party-in-Interest Transactions*

The Plan invests in a fund managed by the trustee. Transactions involving this fund qualify as party-in-interest transactions.

***CORNING INCORPORATED LONG TERM
DISABILITY PLAN***

**SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(Modified Cash Basis)
DECEMBER 31, 2024
Plan EIN #16-0393470
Plan No. 516**

<u>Identity of Issue</u>	<u>Description of Investment</u>	<u>Cost</u>	<u>Current Value</u>
*Dreyfus Treasury & Agency Cash Management	U.S. Gov't Money Market Fund	<u>\$ 3,555,442</u>	<u>\$ 3,555,442</u>

*Denotes Party-in-Interest.

***CORNING INCORPORATED LONG TERM
DISABILITY PLAN***

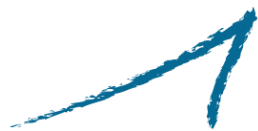
**SCHEDULE OF REPORTABLE TRANSACTIONS
(Modified Cash Basis)
FOR THE YEAR ENDED DECEMBER 31, 2024
Plan EIN #16-0393470
Plan No. 516**

<u>Identity of Party Involved/Description of Investment</u>	<u>Purchase Price</u>	<u>Selling Price</u>	<u>Cost</u>	<u>Net Gain or (loss)</u>
(i) Any single transaction within the Plan year in excess of five percent of the current value of Plan assets at the beginning of the Plan year.				
None.				
(ii) A series of transactions with or in conjunction with the same person, involving property other than securities, which amount in the aggregate within the Plan year to more than five percent of the current value of Plan assets at the beginning of the Plan year.				
None.				
(iii) A series of transactions within the Plan year involving securities of the same issue which amount in the aggregate to more than five percent of the current value of Plan assets at the beginning of the Plan year.				
Dreyfus Treasury & Agency Cash Management	\$ 946,167	N/A	\$ 946,167	N/A
Dreyfus Treasury & Agency Cash Management	N/A	\$ 1,018,563	\$ 1,018,563	\$ -
(iv) Any transaction within the Plan year with respect to securities with, or in conjunction with, a person if any prior or subsequent single transaction within the Plan year with such person, with respect to securities, exceeds five percent of the current value of Plan assets at the beginning of the Plan year.				
None.				

CORNING INCORPORATED LONG TERM DISABILITY PLAN

FINANCIAL REPORT

**For the Years Ended
December 31, 2024 and 2023**



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Certified Public Accountants

***CORNING INCORPORATED LONG TERM
DISABILITY PLAN***

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Note: Other schedules required by §2520.103-10 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.



INDEPENDENT AUDITOR'S REPORT

To the Participants and Plan Administrator of the
Corning Incorporated Long Term Disability Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audits of the financial statements of the Corning Incorporated Long Term Disability Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits (modified cash basis) as of December 31, 2024 and 2023, the related statements of changes in net assets available for benefits (modified cash basis) for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the years then ended, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section:

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with the modified cash basis of accounting as described in Note 2.
- The information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Emphasis of Matter—Basis of Accounting

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 2, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the Plan, and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of the modified cash basis of accounting.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with the modified cash basis of accounting.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matter—Supplemental Schedules Required by ERISA

The supplemental schedule of assets (held at end of year) (modified cash basis) as of December 31, 2024 and schedule of reportable transactions (modified cash basis) for the year ended December 31, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules (modified cash basis), other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules (modified cash basis) that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules (modified cash basis), we evaluated whether the supplemental schedules (modified cash basis), other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedules (modified cash basis), other than the information in the supplemental schedules (modified cash basis) that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedules (modified cash basis) related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Respectfully submitted,

A handwritten signature in black ink that reads "Insero & Co. CPAs, LLP". The signature is written in a cursive, slightly slanted style.

Insero & Co. CPAs, LLP
Certified Public Accountants

Rochester, New York
October 3, 2025

***CORNING INCORPORATED LONG TERM
DISABILITY PLAN***

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
(Modified Cash Basis)
DECEMBER 31, 2024 AND 2023**

ASSETS	<u>2024</u>	<u>2023</u>
Cash Equivalents	\$ 3,555,442	\$ 3,630,927
Non-Interest Bearing Cash	521,653	445,306
Due from Corning Incorporated Medical Benefit Plan	-	106,000
Net Assets Available for Benefits	<u>\$ 4,077,095</u>	<u>\$ 4,182,233</u>

See Notes to Financial Statements

***CORNING INCORPORATED LONG TERM
DISABILITY PLAN***

**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
(Modified Cash Basis)
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

	2024	2023
Additions to Net Assets Attributed to:		
Interest Income	\$ 181,468	\$ 185,295
Employer Contributions	3,218,825	3,644,239
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Trustee and Other Fees	2,324	12,328
Total Deductions	4,078,883	4,091,314
Net (Decrease) Increase	(105,138)	269,791
Net Assets Available for Benefits:		
Beginning of Year	4,182,233	3,912,442
End of Year	\$ 4,077,095	\$ 4,182,233

See Notes to Financial Statements

CORNING INCORPORATED LONG TERM DISABILITY PLAN

NOTES TO FINANCIAL STATEMENTS (Modified Cash Basis) DECEMBER 31, 2024 AND 2023

***Note 1* Plan Description**

General

The Corning Incorporated Long Term Disability Plan (the Plan) is a contributory welfare benefit plan established to provide long-term disability benefits for those employees of Corning Incorporated (the Company) who meet the requirements described in the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan is funded in part by a trust fund that is intended to be a Voluntary Employees' Beneficiary Association (VEBA or the Trust) under §501(c)(9) of the Internal Revenue Code (the Code). Accordingly, a trust agreement has been established between the Company and The Bank of New York Mellon (the Trustee). Participants should refer to the Plan and trust agreements for a complete description of the Plan's provisions.

Plan Administration

The Corning Incorporated Benefits Committee (the Committee) serves as the administrator of the Plan and contracts with Aon for actuarial services. Claims are processed and paid by Metropolitan Life Insurance Company (MetLife).

Contributions

Participant contributions are sent directly to the trustee who has discretionary authority to purchase and sell investments on behalf of the Plan. The Company is responsible for making minimum contributions as calculated by the actuary to fund the employer portion of current benefit obligations.

During 2024 and 2023, participants who elected the optional long-term disability made contributions equal to 10 cents for every \$100 of the participants' base pay up to the Internal Revenue Service annual compensation limit (\$345,000 in 2024 and \$330,000 in 2023). Participant contributions are contributed through payroll deductions.

Long-Term Disability Payment of Benefits

Long-term disability benefits are paid when illness or injury prevents an employee from working for more than 26 weeks.

Participants are eligible to receive a Company provided long-term disability benefit of 50% of their salary or elect an optional long-term disability benefit of up to 66-2/3% of their salary, which may be reduced by other income benefits.

The Plan pays a lump-sum benefit representing three months of benefits to survivors upon the death of an employee receiving benefit payments under the Plan.

CORNING INCORPORATED LONG TERM DISABILITY PLAN

NOTES TO FINANCIAL STATEMENTS (Modified Cash Basis) DECEMBER 31, 2024 AND 2023

***Note 1* Plan Description - Continued**

Eligible Employees

All salaried and union-free hourly employees regularly scheduled to work, on average, at least 30 hours per week are eligible for coverage under the Plan. There are no eligibility waiting periods. Effective January 1, 2015, Blacksburg, Virginia union employees are no longer eligible for the Plan.

Plan Termination

While there is no present intent to do so, the Company reserves the right to terminate the Plan. In the event of termination, assets of the Plan will be distributed in accordance with ERISA and the Code.

Administrative Expenses

All administrative fees of the Plan are paid by the Plan or the Company.

***Note 2* Summary of Significant Accounting Policies**

Basis of Accounting

The accompanying financial statements and supplemental schedules have been prepared using the modified cash basis of accounting. Under this basis of accounting, contributions are recorded when cash is received, benefit payments and trustee and investment management fees are recorded when cash is disbursed.

Subsequent Events

In preparing the financial statements, management has evaluated events and transactions for potential recognition or disclosure through October 3, 2025, the date that the financial statements were available to be issued.

Use of Estimates

The preparation of the Plan's financial statements in conformity with the modified cash basis requires management to make estimates and assumptions that may affect the reported amounts of assets, liabilities, and changes therein, disclosures of contingent assets and liabilities and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from those estimates.

Risks and Uncertainties

The Plan's investment securities are exposed to various risks, such as interest rate, market and credit risks. Market risks include global events which could impact the value of investment securities, such as inflation, a pandemic or international conflict. Due to the level of risk associated with these securities it is at least reasonably possible that changes in their values will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

CORNING INCORPORATED LONG TERM DISABILITY PLAN

NOTES TO FINANCIAL STATEMENTS (Modified Cash Basis) DECEMBER 31, 2024 AND 2023

***Note 2* Summary of Significant Accounting Policies - Continued**

Risks and Uncertainties - Continued

The actuarial present value of benefit obligations is reported based on certain assumptions pertaining to interest rates, health care inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

***Note 3* Investment Valuation and Income Recognition**

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The Plan follows the fair value measurement guidance required by accounting principles generally accepted in the United States of America for financial and nonfinancial assets and liabilities. This guidance defines fair value and provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

CORNING INCORPORATED LONG TERM DISABILITY PLAN

NOTES TO FINANCIAL STATEMENTS (Modified Cash Basis) DECEMBER 31, 2024 AND 2023

***Note 3* Investment Valuation and Income Recognition - Continued**

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2024 and 2023.

Cash Equivalents: Valued at fair value based on net asset value of the underlying investments. These investments are classified as Level 1.

The method described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair value. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Purchases and sales of securities are recorded on a trade-date basis.

***Note 4* Plan Information Certified by Trustee**

The Plan Administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Bank of New York Mellon, the trustee of the Plan has certified to the completeness and accuracy of the following information:

- Cash equivalents on the statements of net assets available for benefits as of December 31, 2024 and 2023, and the schedule of assets (held at end of year) as of December 31, 2024.
- The schedule of reportable transactions for the year ended December 31, 2024.
- Interest income on the statements of changes in net assets available for benefits for the years ended December 31, 2024 and 2023.

CORNING INCORPORATED LONG TERM DISABILITY PLAN

NOTES TO FINANCIAL STATEMENTS (Modified Cash Basis) DECEMBER 31, 2024 AND 2023

Note 5 **Benefit Obligations**

The Plan's actuary has determined the actuarial present value of benefit obligations in accordance with accepted actuarial principles as of December 31, 2024. The actuarial present value of benefit obligations was determined using a discount rate of 5.29% and 5.03% at December 31, 2024 and 2023, respectively. Recovery and mortality rates are based on the 2012 Group Long-Term Disability Table for 2024 and 2023.

The following represents the actuarial present value of benefit obligations and change in the actuarial present value of benefit obligations as of December 31:

	2024	2023
Long-Term Disability Benefits	\$ 12,731,791	\$ 13,449,511
Claims Incurred but not Reported	1,908,256	1,850,000
Total Benefit Obligations	\$ 14,640,047	\$ 15,299,511
Balance, Beginning of Year	\$ 15,299,511	\$ 14,763,900
Change in Long-Term Disability Benefits	4,051,676	5,161,702
Claims Paid	(4,711,140)	(4,626,091)
Benefit Obligations, End of Year	\$ 14,640,047	\$ 15,299,511
Net Assets Available for Benefits	\$ 4,077,095	\$ 4,182,233

For the Plan years ended December 31, 2024 and 2023, the Plan's actuarial present value of benefit obligations exceeded net assets available for benefits.

Note 6 **Income Tax Status**

The Trust funding the Plan has received an exemption letter from the Internal Revenue Service (IRS) dated February 4, 1988, stating that the Trust is tax-exempt under the provisions of the Internal Revenue Code (IRC). The Plan has been amended since receiving such letter. The Plan and Trust are required to operate in conformity with the IRC to maintain the tax-exempt status of the Trust. The Plan Administrator believes the Plan is being operated in compliance with the applicable requirements of the IRC and, therefore, believes the related Trust is tax-exempt.

CORNING INCORPORATED LONG TERM DISABILITY PLAN

NOTES TO FINANCIAL STATEMENTS (Modified Cash Basis) DECEMBER 31, 2024 AND 2023

Note 6* **Income Tax Status - Continued*

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 7* **Party-in-Interest Transactions*

The Plan invests in a fund managed by the trustee. Transactions involving this fund qualify as party-in-interest transactions.

***CORNING INCORPORATED LONG TERM
DISABILITY PLAN***

**SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(Modified Cash Basis)
DECEMBER 31, 2024
Plan EIN #16-0393470
Plan No. 516**

<u>Identity of Issue</u>	<u>Description of Investment</u>	<u>Cost</u>	<u>Current Value</u>
*Dreyfus Treasury & Agency Cash Management	U.S. Gov't Money Market Fund	<u>\$ 3,555,442</u>	<u>\$ 3,555,442</u>

*Denotes Party-in-Interest.

***CORNING INCORPORATED LONG TERM
DISABILITY PLAN***

**SCHEDULE OF REPORTABLE TRANSACTIONS
(Modified Cash Basis)
FOR THE YEAR ENDED DECEMBER 31, 2024
Plan EIN #16-0393470
Plan No. 516**

<u>Identity of Party Involved/Description of Investment</u>	<u>Purchase Price</u>	<u>Selling Price</u>	<u>Cost</u>	<u>Net Gain or (loss)</u>
(i) Any single transaction within the Plan year in excess of five percent of the current value of Plan assets at the beginning of the Plan year.				
None.				
(ii) A series of transactions with or in conjunction with the same person, involving property other than securities, which amount in the aggregate within the Plan year to more than five percent of the current value of Plan assets at the beginning of the Plan year.				
None.				
(iii) A series of transactions within the Plan year involving securities of the same issue which amount in the aggregate to more than five percent of the current value of Plan assets at the beginning of the Plan year.				
Dreyfus Treasury & Agency Cash Management	\$ 946,167	N/A	\$ 946,167	N/A
Dreyfus Treasury & Agency Cash Management	N/A	\$ 1,018,563	\$ 1,018,563	\$ -
(iv) Any transaction within the Plan year with respect to securities with, or in conjunction with, a person if any prior or subsequent single transaction within the Plan year with such person, with respect to securities, exceeds five percent of the current value of Plan assets at the beginning of the Plan year.				
None.				

***CORNING INCORPORATED LONG TERM
DISABILITY PLAN***

**SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(Modified Cash Basis)
DECEMBER 31, 2024
Plan EIN #16-0393470
Plan No. 516**

<u>Identity of Issue</u>	<u>Description of Investment</u>	<u>Cost</u>	<u>Current Value</u>
*Dreyfus Treasury & Agency Cash Management	U.S. Gov't Money Market Fund	<u>\$ 3,555,442</u>	<u>\$ 3,555,442</u>

*Denotes Party-in-Interest.

***CORNING INCORPORATED LONG TERM
DISABILITY PLAN***

**SCHEDULE OF REPORTABLE TRANSACTIONS
(Modified Cash Basis)
FOR THE YEAR ENDED DECEMBER 31, 2024
Plan EIN #16-0393470
Plan No. 516**

<u>Identity of Party Involved/Description of Investment</u>	<u>Purchase Price</u>	<u>Selling Price</u>	<u>Cost</u>	<u>Net Gain or (loss)</u>
(i) Any single transaction within the Plan year in excess of five percent of the current value of Plan assets at the beginning of the Plan year.				
None.				
(ii) A series of transactions with or in conjunction with the same person, involving property other than securities, which amount in the aggregate within the Plan year to more than five percent of the current value of Plan assets at the beginning of the Plan year.				
None.				
(iii) A series of transactions within the Plan year involving securities of the same issue which amount in the aggregate to more than five percent of the current value of Plan assets at the beginning of the Plan year.				
Dreyfus Treasury & Agency Cash Management	\$ 946,167	N/A	\$ 946,167	N/A
Dreyfus Treasury & Agency Cash Management	N/A	\$ 1,018,563	\$ 1,018,563	\$ -
(iv) Any transaction within the Plan year with respect to securities with, or in conjunction with, a person if any prior or subsequent single transaction within the Plan year with such person, with respect to securities, exceeds five percent of the current value of Plan assets at the beginning of the Plan year.				
None.				