Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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.**

OMB Nos. 1210-0110
1210-0089

2025

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
- [X] a single-employer plan
- [ ] a DFE (specify) _____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [ ] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . ▶ [ ]

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 (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
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.

SIGN HERE	Filed with authorized/valid electronic signature.	10/09/2026	MARK ALFES
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/09/2026	MARK ALFES
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☐ 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

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

5	Total number of participants at the beginning of the plan year	**5**	11482
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)**	11482
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	13795
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**	13795
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**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

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

4H

9a Plan funding arrangement (check all that apply)

- (1) ☐ Insurance
- (2) ☐ Code section 412(e)(3) insurance contracts
- (3) ☒ Trust
- (4) ☐ General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- (1) ☐ Insurance
- (2) ☐ Code section 412(e)(3) insurance contracts
- (3) ☒ Trust
- (4) ☐ General assets of the sponsor

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) ☐ **R** (Retirement Plan Information)
- (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4) ☐ **DCG** (Individual Plan Information) – Number Attached _____
- (5) ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☐ **A** (Insurance Information) – Number Attached _____
- (4) ☐ **C** (Service Provider Information)
- (5) ☐ **D** (DFE/Participating Plan Information)
- (6) ☐ **G** (Financial Transaction Schedules)

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 2025 Form M-1 annual report. If the plan was not required to file the 2025 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)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

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

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.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	521653	746332
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	3555442	3178217
(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)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e)	1f	4077095	3924549
Liabilities			
1g Benefit claims payable	1g		
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j		
1k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	4077095	3924549

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)	2539306	
(B) Participants	2a(1)(B)	570872	
(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)		3110178
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)	140116	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		140116
(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)		0
(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)		0

		(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		3250294
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3401550	
(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)		3401550
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)	1290	
(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)		1290
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		3402840
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-152546
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) [X] 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) [X] 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.)	**4a**		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.)	**4b**		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.)	**4c**		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.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	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?	**4f**		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?	**4g**		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?	**4h**		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.)	**4i**	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.)	**4j**	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?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**			
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.	**4n**			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] 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, 2025 and 2024



CORNING INCORPORATED LONG TERM DISABILITY PLAN

TABLE OF CONTENTS

Independent Auditor's Report	1-4
Statements of Net Assets Available for Benefits - Modified Cash Basis	5
Statements of Changes in Net Assets Available for Benefits - Modified Cash Basis	6
Notes to Financial Statements - Modified Cash Basis	7-12

Schedule H, Line 4i - Schedule of Assets (Held at End of Year) - Modified Cash Basis	13
Schedule of Reportable Transactions - Modified Cash Basis	14

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, 2025 and 2024, 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, 2025 and 2024, 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 H, line 4i - Schedule of Assets (Held at End of Year) (modified cash basis) as of December 31, 2025 and schedule of reportable transactions (modified cash basis) for the year ended December 31, 2025 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.

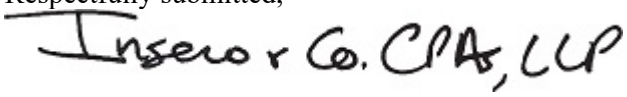
In forming our opinion on the supplemental schedules (modified cash basis), we evaluated whether the supplemental schedules (modified cash basis), other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with 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,



Insero & Co. CPAs, LLP
Certified Public Accountants

Rochester, New York
October 9, 2026

CORNING INCORPORATED LONG TERM DISABILITY PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
(Modified Cash Basis)
DECEMBER 31, 2025 AND 2024

ASSETS	**2025**	2024
Cash Equivalents	**$ 3,178,217**	$ 3,555,442
Non-Interest Bearing Cash	**746,332**	521,653
Net Assets Available for Benefits	**$ 3,924,549**	$ 4,077,095

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, 2025 AND 2024

	2025	2024
Additions to Net Assets Attributed to:		
Interest Income	**$ 140,116**	$ 181,468
Employer Contributions	**2,539,306**	3,218,825
Participant Contributions	**570,872**	573,452
Total Additions	**3,250,294**	3,973,745
Deductions from Net Assets Attributed to:		
Benefit Payments	**3,401,550**	4,076,559
Trustee and Other Fees	**1,290**	2,324
Total Deductions	**3,402,840**	4,078,883
Net Decrease	**(152,546)**	(105,138)
Net Assets Available for Benefits:		
Beginning of Year	**4,077,095**	4,182,233
End of Year	**$ 3,924,549**	$ 4,077,095

See Notes to Financial Statements

CORNING INCORPORATED LONG TERM DISABILITY PLAN

NOTES TO FINANCIAL STATEMENTS
(Modified Cash Basis)
DECEMBER 31, 2025 AND 2024

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 (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 2025 and 2024, 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 ($350,000 in 2025 and $345,000 in 2024). 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.

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 and interest income 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 9, 2026, 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.

***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.

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, 2025 and 2024.

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, 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, 2025 and 2024, and the schedule of assets (held at end of year) as of December 31, 2025.

- The schedule of reportable transactions for the year ended December 31, 2025.

- Interest income on the statements of changes in net assets available for benefits for the years ended December 31, 2025 and 2024.

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, 2025. The actuarial present value of benefit obligations was determined using a discount rate of 4.78% and 5.29% at December 31, 2025 and 2024, respectively. Recovery and mortality rates are based on the 2012 Group Long-Term Disability Table for 2025 and 2024.

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

	2025	2024
Long-Term Disability Benefits	**$ 11,741,496**	$ 12,731,791
Claims Incurred but not Reported	**1,669,020**	1,908,256
Total Benefit Obligations	**$ 13,410,516**	$ 14,640,047
Balance, Beginning of Year	**$ 14,640,047**	$ 15,299,511
Change in Long-Term Disability Benefits	**2,679,437**	4,051,676
Claims Paid	**(3,908,968)**	(4,711,140)
Benefit Obligations, End of Year	**$ 13,410,516**	$ 14,640,047
Net Assets Available for Benefits	**$ 3,924,549**	$ 4,077,095

For the Plan years ended December 31, 2025 and 2024, 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.

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, 2025, 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 H, Line 4i - Schedule of Assets (Held at End of Year)
(Modified Cash Basis)
EIN: 16-0393470 Plan Number: 516
As of December 31, 2025

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
*	Dreyfus Treasury & Agency Cash Management	U.S. Gov't Money Market Fund	$ 3,178,217	$ 3,178,217
	Total Assets Held at End of Year		**$ 3,178,217**	**$ 3,178,217**

* Denotes a party-in-interest.

CORNING INCORPORATED LONG TERM DISABILITY PLAN

SCHEDULE OF REPORTABLE TRANSACTIONS
(Modified Cash Basis)
FOR THE YEAR ENDED DECEMBER 31, 2025
Plan EIN #16-0393470
Plan No. 516

Identity of Party Involved/Description of Investment	Purchase Price	Selling Price	Cost	Net Gain or (loss)

(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	$ 569,380	N/A	$ 569,380	N/A
Dreyfus Treasury & Agency Cash Management	N/A	$ 943,236	$ 943,236	$ -

(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, 2025 and 2024



CORNING INCORPORATED LONG TERM DISABILITY PLAN

TABLE OF CONTENTS

Independent Auditor's Report	1-4
Statements of Net Assets Available for Benefits - Modified Cash Basis	5
Statements of Changes in Net Assets Available for Benefits - Modified Cash Basis	6
Notes to Financial Statements - Modified Cash Basis	7-12

Schedule H, Line 4i - Schedule of Assets (Held at End of Year) - Modified Cash Basis	13
Schedule of Reportable Transactions - Modified Cash Basis	14

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, 2025 and 2024, 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, 2025 and 2024, 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 H, line 4i - Schedule of Assets (Held at End of Year) (modified cash basis) as of December 31, 2025 and schedule of reportable transactions (modified cash basis) for the year ended December 31, 2025 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.

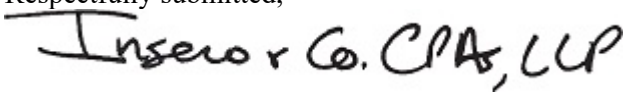
In forming our opinion on the supplemental schedules (modified cash basis), we evaluated whether the supplemental schedules (modified cash basis), other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with 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,



Insero & Co. CPAs, LLP
Certified Public Accountants

Rochester, New York
October 9, 2026

CORNING INCORPORATED LONG TERM DISABILITY PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
(Modified Cash Basis)
DECEMBER 31, 2025 AND 2024

ASSETS	**2025**	2024
Cash Equivalents	**$ 3,178,217**	$ 3,555,442
Non-Interest Bearing Cash	**746,332**	521,653
Net Assets Available for Benefits	**$ 3,924,549**	$ 4,077,095

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, 2025 AND 2024

	2025	2024
Additions to Net Assets Attributed to:		
Interest Income	**$ 140,116**	$ 181,468
Employer Contributions	**2,539,306**	3,218,825
Participant Contributions	**570,872**	573,452
Total Additions	**3,250,294**	3,973,745
Deductions from Net Assets Attributed to:		
Benefit Payments	**3,401,550**	4,076,559
Trustee and Other Fees	**1,290**	2,324
Total Deductions	**3,402,840**	4,078,883
Net Decrease	**(152,546)**	(105,138)
Net Assets Available for Benefits:		
Beginning of Year	**4,077,095**	4,182,233
End of Year	**$ 3,924,549**	$ 4,077,095

See Notes to Financial Statements

CORNING INCORPORATED LONG TERM DISABILITY PLAN

NOTES TO FINANCIAL STATEMENTS
(Modified Cash Basis)
DECEMBER 31, 2025 AND 2024

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 (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 2025 and 2024, 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 ($350,000 in 2025 and $345,000 in 2024). 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.

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 and interest income 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 9, 2026, 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.

***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.

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, 2025 and 2024.

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, 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, 2025 and 2024, and the schedule of assets (held at end of year) as of December 31, 2025.

- The schedule of reportable transactions for the year ended December 31, 2025.

- Interest income on the statements of changes in net assets available for benefits for the years ended December 31, 2025 and 2024.

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, 2025. The actuarial present value of benefit obligations was determined using a discount rate of 4.78% and 5.29% at December 31, 2025 and 2024, respectively. Recovery and mortality rates are based on the 2012 Group Long-Term Disability Table for 2025 and 2024.

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

	2025	2024
Long-Term Disability Benefits	**$ 11,741,496**	$ 12,731,791
Claims Incurred but not Reported	**1,669,020**	1,908,256
Total Benefit Obligations	**$ 13,410,516**	$ 14,640,047
Balance, Beginning of Year	**$ 14,640,047**	$ 15,299,511
Change in Long-Term Disability Benefits	**2,679,437**	4,051,676
Claims Paid	**(3,908,968)**	(4,711,140)
Benefit Obligations, End of Year	**$ 13,410,516**	$ 14,640,047
Net Assets Available for Benefits	**$ 3,924,549**	$ 4,077,095

For the Plan years ended December 31, 2025 and 2024, 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.

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, 2025, 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 H, Line 4i - Schedule of Assets (Held at End of Year)
(Modified Cash Basis)
EIN: 16-0393470 Plan Number: 516
As of December 31, 2025

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
*	Dreyfus Treasury & Agency Cash Management	U.S. Gov't Money Market Fund	$ 3,178,217	$ 3,178,217
	Total Assets Held at End of Year		**$ 3,178,217**	**$ 3,178,217**

* Denotes a party-in-interest.

CORNING INCORPORATED LONG TERM DISABILITY PLAN

SCHEDULE OF REPORTABLE TRANSACTIONS
(Modified Cash Basis)
FOR THE YEAR ENDED DECEMBER 31, 2025
Plan EIN #16-0393470
Plan No. 516

Identity of Party Involved/Description of Investment	Purchase Price	Selling Price	Cost	Net Gain or (loss)

(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	$ 569,380	N/A	$ 569,380	N/A
Dreyfus Treasury & Agency Cash Management	N/A	$ 943,236	$ 943,236	$ -

(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 H, Line 4i - Schedule of Assets (Held at End of Year)
(Modified Cash Basis)
EIN: 16-0393470 Plan Number: 516
As of December 31, 2025

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
*	Dreyfus Treasury & Agency Cash Management	U.S. Gov't Money Market Fund	$ 3,178,217	$ 3,178,217
	Total Assets Held at End of Year		**$ 3,178,217**	**$ 3,178,217**

* Denotes a party-in-interest.

CORNING INCORPORATED LONG TERM DISABILITY PLAN

SCHEDULE OF REPORTABLE TRANSACTIONS
(Modified Cash Basis)
FOR THE YEAR ENDED DECEMBER 31, 2025
Plan EIN #16-0393470
Plan No. 516

Identity of Party Involved/Description of Investment	Purchase Price	Selling Price	Cost	Net Gain or (loss)

(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	$ 569,380	N/A	$ 569,380	N/A
Dreyfus Treasury & Agency Cash Management	N/A	$ 943,236	$ 943,236	$ -

(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.