ACNB CORPORATION
HIRING POLICY STATEMENT FOR
EMPLOYEES AND FORMER EMPLOYEES OF INDEPENDENT AUDITORS

In accordance with the Board Audit Committee Charter, and as part of its responsibilities, the Board Audit Committee (the "Committee") is required to "recommend to the Board policies for the Company's hiring of employees or former employees of the independent auditors which guidelines shall meet the requirements of applicable law and listing standards".

1. For purposes of this policy statement:

   "Audit Team" means any partner, director, manager, staff, advising member of the department of professional practice, reviewing actuary, or reviewing tax professional associated with the Company's independent auditor who works on any aspect of the annual audit of the Company's consolidated financial statements.

   "Close family member" means a person's spouse (or equivalent), parent, dependent, nondependent child, and sibling.

   "Company" means ACNB Corporation and its subsidiaries.

   "Covered person of the Company's independent auditor" means partners, principals, shareholders and employees of the independent auditor who fall into any one of the following categories: (a) any person who has responsibility for providing audit, review or attest services to the Company (including consulting with others on the audit engagement team regarding technical or industry-specific issues, transactions or other matters pertaining to the Company), (b) any person who supervises or has direct management for the audit, including at all successive senior levels through the independent auditor's chief executive officer, or who evaluates the performance or recommends the compensation of the audit engagement partner or provides quality control or other oversight of the audit, (c) any other partner, principal, shareholder, or managerial employee of the independent auditor who has provided at least ten hours of non-audit services (determined from the time the services are provided until the date of the audit report for the year with respect to which the services were provided), or who expects to provide ten or more hours of non-audit services to the Company on a recurring basis, or (d) any other partner, principal, or shareholder from the independent auditor's office in which the lead audit engagement partner for the Company primarily practices in connection with the audit.

   "Employee of the Company's independent auditor" shall include, without limitation, any person regularly providing professional services on behalf of the independent auditor, regardless of whether that person is legally an "employee" of the firm. For example, if the independent auditor is a partnership, a partner would be an "employee of the Company's independent auditor" for purposes of this policy statement.

   "Financial Oversight Role" means a position that has direct responsibility for overseeing those who prepare the Company's financial statements or related information, such as management's discussion and analysis, that is included in reporting for the Company's filings with the Securities and Exchange Commission (the "SEC").

2. The Company will not simultaneously employ a current employee of the Company's independent auditor.

3. The Company will not employ in an accounting role or Financial Oversight Role a close family member of a covered person of the Company's independent auditor.

4. No member of the Audit Team can be hired into a Financial Oversight Role for a period of one (1) year following his/her association with a Company audit.

5. No former employee of the Company's independent auditor may be named a Company officer, as defined under Section 16 of the Securities Exchange Act of 1934, for one (1) year after the termination of his/her employment with the Company's independent auditor.

6. No former employee of the Company's independent auditor may sign any SEC filing on behalf of the Company for one (1) year after terminating his/her employment with the Company's independent auditor.

7. Any hiring of an employee or former employee of the Company's independent auditor, past or present, must be reported to the Board Audit Committee.

8. Notwithstanding the foregoing, it shall also be the Company's policy to comply with the terms and conditions of any engagement letter it shall enter into with its independent auditor from time to time. The engagement letter may contain provisions concerning the hiring of current or former employees of the independent auditor in addition to those provided in this policy statement.

9. This policy statement is intended to address the rules and regulations of the SEC regarding the hiring of independent auditor employees promulgated pursuant to the auditor independence rules issued by the SEC, and may be revised from time to time as may be recommended by the Board of Directors of the Company or the Board Audit Committee to comply with applicable law or regulations or as they determine in the best interests of the Company and its shareholders.

Board Audit Committee 08/06/2026
Board 08/18/2026