

GRI content index

Statement of use	Materion Corporation has reported the information cited in this GRI content index for the period January 1, 2023- December 31, 2023 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-1 Organizational details	Materion Corporation
	2-2 Entities included in the organization's sustainability reporting	Form 10-K, Item 1 Business, pages 2-4
	2-3 Reporting period, frequency and contact point	Calendar year 2023, annually, Investor.Contact@materion.com
	2-6 Activities, value chain and other business relationships	Advanced Materials Solutions
	2-7 Employees	3.404 Materion 2023 Annual Report Materion ESG Web Pages - Diversity & Inclusion and Talent Management
	2-9 Governance structure and composition	Proxy Statement 2024
	2-10 Nomination and selection of the highest governance body	Proxy Statement 2024
	2-11 Chair of the highest governance body	Proxy Statement 2024
	2-12 Role of the highest governance body in overseeing the management of impacts	Proxy Statement 2024
	2-13 Delegation of responsibility for managing impacts	Proxy Statement 2024
	2-14 Role of the highest governance body in sustainability reporting	Proxy Statement 2024, page 9
	2-15 Conflicts of interest	Proxy Statement 2024
	2-16 Communication of critical concerns	ESG Web Pages - Ethics and Compliance
	2-17 Collective knowledge of the highest governance body	Proxy Statement 2024, pages 4-5
	2-18 Evaluation of the performance of the highest governance body	Proxy Statement 2024
	2-19 Remuneration policies	Proxy Statement 2024
	2-20 Process to determine remuneration	Proxy Statement 2024
	2-21 Annual total compensation ratio	Proxy Statement 2024
	2-22 Statement on sustainable development strategy	ESG Web Pages - CEO Letter
	2-23 Policy commitments	ESG Web Pages - Policies and Statements
		ESG Web Pages - Ethics and Compliance
	2-24 Embedding policy commitments	ESG Web Pages - Policies and Statements
ESG Web Pages - Ethics and Compliance		
2-25 Processes to remediate negative impacts	ESG Web Pages - Policies and Statements	
	ESG Web Pages - Ethics and Compliance	
2-26 Mechanisms for seeking advice and raising concerns	ESG Web Pages - Ethics and Compliance	
2-27 Compliance with laws and regulations	10-K Item 3, Legal Proceedings	
2-29 Approach to stakeholder engagement	ESG Web Pages - Community Involvement and Stakeholder Engagement	
GRI 3: Material Topics 2021	3-1 Process to determine material topics	ESG Web Pages - CEO Letter
	3-2 List of material topics	ESG Web Pages - Sustainability
	3-3 Management of material topics	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	10-K
	201-2 Financial implications and other risks and opportunities due to climate change	10-K Item 1A, Risk Factors, pages 6-14
	201-3 Defined benefit plan obligations and other retirement plans	10-K
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	ESG Web Pages - Ethics and Compliance
	205-2 Communication and training about anti-corruption policies and procedures	ESG Web Pages - Ethics and Compliance

GRI STANDARD	DISCLOSURE	LOCATION
GRI 207: Tax 2019	207-1 Approach to tax	Annual Report 2023
	207-2 Tax governance, control, and risk management	Annual Report 2023
	207-3 Stakeholder engagement and management of concerns related to tax	Annual Report 2023
GRI 301: Materials 2016	301-2 Recycled input materials used	ESG Web Pages - Waste Reduction, Recycling, and Water Use
	301-3 Reclaimed products and their packaging materials	ESG Web Pages - Waste Reduction, Recycling, and Water Use
GRI 302: Energy 2016	302-1 Energy consumption within the organization	ESG Web Pages - Greenhouse Gas Emissions and Energy
	302-3 Energy intensity	ESG Web Pages - Greenhouse Gas Emissions and Energy
	302-4 Reduction of energy consumption	ESG Web Pages - Greenhouse Gas Emissions and Energy
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	ESG Web Pages - Waste Reduction, Recycling, and Water Use
	303-2 Management of water discharge-related impacts	ESG Web Pages - Waste Reduction, Recycling, and Water Use
	303-3 Water withdrawal	ESG Web Pages - Waste Reduction, Recycling, and Water Use
	303-4 Water discharge	ESG Web Pages - Waste Reduction, Recycling, and Water Use
	303-5 Water consumption	ESG Web Pages - Waste Reduction, Recycling, and Water Use
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	ESG Web Pages - Greenhouse Gas Emissions and Energy
	305-2 Energy indirect (Scope 2) GHG emissions	ESG Web Pages - Greenhouse Gas Emissions and Energy
	305-4 GHG emissions intensity	ESG Web Pages - Greenhouse Gas Emissions and Energy
	305-5 Reduction of GHG emissions	ESG Web Pages - Greenhouse Gas Emissions and Energy
	306-1 Waste generation and significant waste-related impacts	ESG Web Pages - Waste Reduction, Recycling, and Water Use
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	ESG Web Pages - Waste Reduction, Recycling, and Water Use
	306-3 Waste generated	ESG Web Pages - Waste Reduction, Recycling, and Water Use
	306-4 Waste diverted from disposal	ESG Web Pages - Waste Reduction, Recycling, and Water Use
	306-5 Waste directed to disposal	ESG Web Pages - Waste Reduction, Recycling, and Water Use
	GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	ESG Web Pages - Diversity & Inclusion and Talent Management
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Material Offers Competitive Benefits
	401-3 Parental leave	Material Offers Competitive Benefits
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	ESG Web Pages - Health and Safety
	403-2 Hazard identification, risk assessment, and incident investigation	ESG Web Pages - Health and Safety
	403-3 Occupational health services	ESG Web Pages - Health and Safety
	403-4 Worker participation, consultation, and communication on occupational health and safety	ESG Web Pages - Health and Safety
	403-5 Worker training on occupational health and safety	ESG Web Pages - Health and Safety
	403-6 Promotion of worker health	ESG Web Pages - Health and Safety
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	ESG Web Pages - Health and Safety
	403-8 Workers covered by an occupational health and safety management system	ESG Web Pages - Health and Safety
	403-9 Work-related injuries	ESG Web Pages - Health and Safety
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	ESG Web Pages - Ethics and Compliance
	404-2 Programs for upgrading employee skills and transition assistance programs	ESG Web Pages - Diversity & Inclusion and Talent Management
	404-3 Percentage of employees receiving regular performance and career development reviews	ESG Web Pages - Diversity & Inclusion and Talent Management
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	ESG Web Pages - Diversity & Inclusion and Talent Management ESG Web Pages - Diversity & Inclusion and Talent Management
	GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs

GRI STANDARD	DISCLOSURE	LOCATION
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	ESG Web Pages - Supply Chain and Responsible Minerals Sourcing Materion Slavery and Human Trafficking Statement
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	ESG Web Pages - Product Stewardship
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	ESG Web Pages - Product Stewardship
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	ESG Web Pages - Information Security and Materion Privacy Statement

Materion Corporation

(for YE 12/31/2023)

SASB Standards (now part of IFRS)

Metals & Mining Sustainability Accounting Standard (version 2023-12)

TOPIC	ACCOUNTING METRIC	CODE	LOCATION
Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	EM-MM-110a.1	ESG Web Pages - Greenhouse Gas Emissions and Energy
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	EM-MM-110a.2	ESG Web Pages - Greenhouse Gas Emissions and Energy
Energy Management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	EM-MM-130a.1	ESG Web Pages - Greenhouse Gas Emissions and Energy
Water Management	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	EM-MM-140a.1	ESG Web Pages - Waste Reduction, Recycling, and Water Use
Waste & Hazardous Materials Management	Total weight of non-mineral waste generated	EM-MM-150a.4	ESG Web Pages - Waste Reduction, Recycling, and Water Use
	Total weight of waste rock generated	EM-MM-150a.6	ESG Web Pages - Waste Reduction, Recycling, and Water Use
	Total weight of hazardous waste generated	EM-MM-150a.7	ESG Web Pages - Waste Reduction, Recycling, and Water Use
	Total weight of hazardous waste recycled	EM-MM-150a.8	ESG Web Pages - Waste Reduction, Recycling, and Water Use
	Description of waste and hazardous materials management policies and procedures for active and inactive operations	EM-MM-150a.10	ESG Web Pages - Waste Reduction, Recycling, and Water Use
Biodiversity Impacts	Description of environmental management policies and practices for active sites	EM-MM-160a.1	ESG Web Pages - Environmental Compliance
Community Relations	Discussion of process to manage risks and opportunities associated with community rights and interests	EM-MM-210b.1	ESG Web Pages - Community Involvement and Stakeholder Engagement
Workforce Health & Safety	(1) All-incidence rate, (2) fatality rate, (3) near miss frequency rate (NMFR) and (4) average hours of health, safety, and emergency response training for (a) direct employees and (b) contract employees	EM-MM-320a.1	ESG Web Pages - Health and Safety
Business Ethics & Transparency	Description of the management system for prevention of corruption and bribery throughout the value chain	EM-MM-510a.1	ESG Web Pages - Ethics and Compliance ESG Web Pages - Supply Chain and Responsible Minerals Sourcing
	Production in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	EM-MM-510a.2	None

ACTIVITY METRIC	CODE	LOCATION
Total number of employees, percentage contractors	EM-MM-000.B	3,404 Materion 2023 Annual Report