

Materion Corporation

(for YE 12/31/2022)

GRI content index

Statement of use	Materion Corporation has reported the information cited in this GRI content index for the period January 1, 2022- December 31, 2022 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 2022, annually, Investor.Contact@materion.com
	2-6 Activities, value chain and other business relationships	Advanced Materials
	2-7 Employees	3,450 Corporate profile Materion ESG Web Pages - Talent Management
	2-9 Governance structure and composition	Proxy Statement 2023
	2-10 Nomination and selection of the highest governance body	Proxy Statement 2023
	2-11 Chair of the highest governance body	Proxy Statement 2023
	2-12 Role of the highest governance body in overseeing the management of impacts	Proxy Statement 2023
	2-13 Delegation of responsibility for managing impacts	Proxy Statement 2023
	2-14 Role of the highest governance body in sustainability reporting	Proxy Statement 2023 , pages 10-11
	2-15 Conflicts of interest	Proxy Statement 2023
	2-16 Communication of critical concerns	ESG Web Pages - Ethics and Compliance
	2-17 Collective knowledge of the highest governance body	Proxy Statement 2023 , pages 10-11
	2-18 Evaluation of the performance of the highest governance body	Proxy Statement 2023
	2-19 Remuneration policies	Proxy Statement 2023
	2-20 Process to determine remuneration	Proxy Statement 2023
	2-21 Annual total compensation ratio	Proxy Statement 2023
	2-22 Statement on sustainable development strategy	ESG Web Pages - CEO Letter
	2-23 Policy commitments	ESG Web Pages - Ethics and Compliance
		ESG Web Pages - Supply Chain
	2-24 Embedding policy commitments	ESG Web Pages - Ethics and Compliance
		ESG Web Pages - Supply Chain
	2-25 Processes to remediate negative impacts	ESG Web Pages - Ethics and Compliance
		ESG Web Pages - Supply Chain
	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
	2-28 Membership associations	ESG Web Pages - Product Stewardship
	2-29 Approach to stakeholder engagement	ESG Web Pages - Stakeholder Engagement
GRI 3: Material Topics 2021	3-2 List of material topics	ESG Web Pages - ESG Intro
	3-3 Management of material topics	ESG Web Pages - CEO Letter
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 6-15
	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 207: Tax 2019	207-1 Approach to tax	Annual Report 2022
	207-2 Tax governance, control, and risk management	Annual Report 2022
GRI 301: Materials 2016	207-3 Stakeholder engagement and management of concerns related to tax	Annual Report 2022
	301-2 Recycled input materials used	ESG Web Pages - Waste Minimization and Recycling
		Materion Material Recycling and Reclamation
	301-3 Reclaimed products and their packaging materials	Materion Material Recycling and Reclamation
GRI 302: Energy 2016	302-1 Energy consumption within the organization	ESG Web Pages - Climate Action
	302-3 Energy intensity	ESG Web Pages - Climate Action
	302-4 Reduction of energy consumption	ESG Web Pages - Climate Action
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	ESG Web Pages - Water Use
	303-2 Management of water discharge-related impacts	ESG Web Pages - Water Use
	303-3 Water withdrawal	ESG Web Pages - Water Use
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	ESG Web Pages - Climate Action
	305-2 Energy indirect (Scope 2) GHG emissions	ESG Web Pages - Climate Action
	305-4 GHG emissions intensity	ESG Web Pages - Climate Action
	305-5 Reduction of GHG emissions	ESG Web Pages - Climate Action
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	ESG Web Pages - Waste Reduction
	306-2 Management of significant waste-related impacts	ESG Web Pages - Waste Reduction
	306-3 Waste generated	ESG Web Pages - Waste Minimization and Recycling
	306-4 Waste diverted from disposal	ESG Web Pages - Waste Minimization and Recycling
	306-5 Waste directed to disposal	ESG Web Pages - Waste Minimization and Recycling
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	ESG Web Pages - Supply Chain
		Materion Slavery and Human Trafficking Statement
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	ESG Web Pages - Talent Management
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Materion Benefits Overview
	401-3 Parental leave	Materion Benefits Overview
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
	403-10 Work-related ill health	
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 - Our People
	404-3 Percentage of employees receiving regular performance and career development reviews	ESG Web Pages - Talent Management
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	ESG Web Pages - Talent Management
		ESG Web Pages - Diversity and Inclusion
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	ESG Web Pages - Community Involvement
	413-2 Operations with significant actual and potential negative impacts on local communities	10-K Item 3. Legal Proceedings
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	ESG Web Pages - Supply Chain
		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

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Sustainability Accounting Standards Board

METALS & MINING Sustainability Accounting Standard (version December 2021)

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 - Climate Action
	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 - Climate Action
Energy Management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	EM-MM-130a.1	ESG Web Pages - Climate Action
Water Management	(1) Total fresh water withdrawn, (2) total fresh water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	EM-MM-140a.1	ESG Web Pages - Water Use
Waste & Hazardous Materials Management	Total weight of non-mineral waste generated	EM-MM-150a.4	ESG Web Pages - Waste Minimization and Recycling
	Total weight of waste rock generated	EM-MM-150a.6	ESG Web Pages - Waste Minimization and Recycling
	Total weight of hazardous waste generated	EM-MM-150a.7	ESG Web Pages - Waste Minimization and Recycling
	Total weight of hazardous waste recycled	EM-MM-150a.8	ESG Web Pages - Waste Minimization and Recycling
	Description of waste and hazardous materials management policies and procedures for active and inactive operations	EM-MM-150a.10	ESG Web Pages - Waste Minimization and Recycling
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	EM-MM-210b.1	ESG Web Pages - Stakeholder Engagement ESG Web Pages - Community Involvement
Workforce Health & Safety	(1) MSHA 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) full-time 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	EM-MM-510a.1	ESG Web Pages - Ethics and Compliance ESG Web Pages - Supply Chain
	Production in countries that have the 20 lowest rankings in Transparency International’s Corruption Perception Index	EM-MM-510a.2	None