

# MCGRATH RENTCORP GRI ESG INDEX

APRIL 2021

## GENERAL DISCLOSURES

### GRI 102: General Disclosures

GRI STANDARD	DISCLOSURE NUMBER	GENERAL DESCRIPTION	INFORMATION
Organizational Profile	102-1	Name of the Organization	McGrath RentCorp
	102-2	Activities, brands, products and services	Founded in 1979, McGrath RentCorp (Nasdaq: MGRC) is a diversified business-to-business rental company providing modular buildings, electronic test equipment, portable storage and tank containment solutions across the United States and other select North American regions. The Company's rental operations consist of four divisions: Mobile Modular rents and sells modular buildings to fulfill customers' temporary and permanent classroom and office space needs; TRS-RenTelco rents and sells electronic test equipment; Adler Tank Rentals rents and sells containment solutions for hazardous and nonhazardous liquids and solids; and Mobile Modular Portable Storage provides portable storage rental solutions.
	102-3	Location of headquarters	5700 Las Positas Road Livermore, California 94551
	102-4	Location of operations	<a href="#">2020 10K - p. 2-13</a>
	102-5	Ownership and legal form	<a href="#">2020 10K - p2</a> McGrath RentCorp (the "Company") is a California corporation organized in 1979 with corporate offices located in Livermore, California. The Company's common stock is traded on the NASDAQ Global Select Market under the symbol "MGRC."
	102-6	Markets served	The Company's rental operations consist of four divisions: Mobile Modular rents and sells modular buildings to fulfill customers' temporary and permanent classroom and office space needs; TRS-RenTelco rents and sells electronic test equipment; Adler Tank Rentals rents and sells containment solutions for hazardous and nonhazardous liquids and solids; and Mobile Modular Portable Storage provides portable storage rental solutions. <a href="#">2020 10K - p. 2-13</a>
	102-7	Scale of the organization	<a href="#">2020 10K - p. 2-13, 28-30, 33</a>
	102-9	Supply chain	<a href="#">Code of Business Conduct &amp; Ethics p. 8-11</a>
	102-10	Significant changes to the organization and its supply chain	No significant changes to organization.

## GENERAL DISCLOSURES *(continued)*

### GRI 102: General Disclosures

GRI STANDARD	DISCLOSURE NUMBER	GENERAL DESCRIPTION	INFORMATION
	102-13	Membership of associations	NCSLI (National Conference of Standards Laboratories International) A2LA (American Association for Laboratory Accreditation) NAPT (National Association for Proficiency Testing) National Portable Storage Association Associated Builders and Contractors Association of Subcontractors and Affiliates Modular Building Institute (MBI) National 8(a) Association
Strategy	102-14	Statement from senior decision-maker	<a href="#">Corporate Responsibility</a>
Ethics and integrity	102-16	Values, principles, standards, and norms of behavior	<a href="#">Corporate Governance Guidelines</a> <a href="#">Code of Business Conduct &amp; Ethics</a> <a href="#">2020 Proxy p.14, 17-19</a> <a href="#">2020 10k p.3</a> <a href="#">mgrc.com</a>
Governance	102-18	Governance structure	<a href="#">Corporate Governance Guidelines</a> <a href="#">2020 Proxy p.17</a>
	102-35	Remuneration policies	<a href="#">2020 Proxy p.20-21, 31</a>
Stakeholder Engagement	102-41	Collective bargaining agreements	<a href="#">Labor &amp; Workplace Policy</a>
Reporting Practice	102-45	Entities included in the consolidated financial statements	<a href="#">2020 10k p. 2</a>
	102-48	Restatements of information	Not applicable. This is the first year that McGrath RentCorp is providing a Corporate Sustainability Report and GRI Content Index; therefore, restatements of information in previous reports are not applicable.
	102-49	Changes in reporting	See KPI 102-48
	102-50	Reporting period	1/1/2020-12/31/2020
	102-51	Date of most recent report	Not applicable.
	102-52	Reporting cycle	Annual. This is the first year that McGrath RentCorp is providing a Sustainability Report and GRI Content Index.
	102-53	Contact point for questions regarding the report	<a href="mailto:investor@mgrc.com">investor@mgrc.com</a>
	102-54	Claims of reporting in accordance with the GRI Standards	This report is prepared in reference to GRI standards published in 2018 with certain updates in 2020.

## ECONOMIC TOPICS

GRI STANDARD	DISCLOSURE NUMBER	GENERAL DESCRIPTION	INFORMATION
	103-1	Explanation of the material topic and its Boundary	<a href="#">Code of Business Conduct &amp; Ethics p. 4-8</a> <a href="#">2020 Proxy p. 21, 28-29, 33-42</a>
	103-2	The management approach and its components	<a href="#">Code of Business Conduct &amp; Ethics. p.12-21</a> <a href="#">Labor and Workplace Policy</a> <a href="#">Tax Strategy Policy</a>
	103-3	Evaluation of the management approach	<a href="#">Audit Committee Charter</a> <a href="#">Corporate Governance Guidelines</a> <a href="#">Corporate Governance Committee Charter</a>

### GRI 201: Economic Performance

201-3	Defined benefit plan obligations and other retirement plans	<a href="#">2020 Proxy p. 21, 24, 28-29, 33</a>
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### GRI 205: Anti-corruption

205-3	Confirmed incidents of corruption and actions taken	None
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### GRI 206: Anti-Competitive Behavior

206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	None
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### GRI 207: Tax

207-1	Approach to tax	<a href="#">Tax Strategy Policy</a>
207-2	Tax governance, control, and risk management	<a href="#">Tax Strategy Policy</a> <a href="#">Whistleblower Policy</a>
207-3	Stakeholder engagement and management of concerns related to tax	<a href="#">2020 Proxy p.25</a> <a href="#">Tax Strategy Policy</a>

## ENVIRONMENTAL TOPICS

103-1	Explanation of the material topic and its Boundary	<a href="#">Sustainability, Environmental and Safety Policy p. 3-8</a>
103-2	The management approach and its components	<a href="#">Sustainability, Environmental and Safety Policy p. 3-8</a>
103-3	Evaluation of the management approach	<a href="#">Sustainability, Environmental and Safety Policy p.3-8</a>

## ENVIRONMENTAL TOPICS (continued)

### GRI 302: Energy

GRI STANDARD	DISCLOSURE NUMBER	GENERAL DESCRIPTION	INFORMATION
	302-1	Energy consumption within the organization	<a href="#">Sustainability, Environmental and Safety Policy p.3-8</a> McGrath RentCorp does not sell energy; thus, its total electricity, heating, cooling, and steam sold is zero.
	302-4	Reduction of energy consumption	<a href="#">Sustainability, Environmental and Safety Policy p. 8</a>

### GRI 303: Water

	303-1	Interactions with water as a shared resource	<a href="#">Sustainability, Environmental and Safety Policy p. 8</a> McGrath RentCorp has completed the WRI Aqueduct and WWF Water Risk Filter tools, to assess the water-related impact of our operations. These assessments will be used to guide future environmental actions.
	303-2	Management of water discharge-related impacts	McGrath RentCorp does not generate harmful effluents in our regular operations and complies with all local discharge requirements, where applicable.

### GRI 305: Emissions

	305-1	Direct (Scope 1) GHG emissions	<a href="#">Sustainability, Environmental and Safety Policy p. 7-8</a>
	305-2	Energy indirect (Scope 2) GHG emissions	<a href="#">Sustainability, Environmental and Safety Policy p. 7-8</a>
	305-4	GHG emissions intensity	<a href="#">Sustainability, Environmental and Safety Policy p. 8</a>
	305-5	Reduction of GHG emissions	<a href="#">Sustainability, Environmental and Safety Policy p. 8</a>

### GRI 306: Effluents and Waste

	306-2	Management of significant waste-related impacts	<a href="#">Sustainability, Environmental and Safety Policy p. 5-6</a>
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### GRI 307: Environmental Compliance

	307-1	Non-compliance with environmental laws and regulations	<a href="#">2020 10K - pg 19</a>
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## SOCIAL PERFORMANCE TOPICS

GRI STANDARD	DISCLOSURE NUMBER	GENERAL DESCRIPTION	INFORMATION
	103-1	Explanation of the material topic and its Boundary	<a href="#">Sustainability, Environmental and Safety Policy p. 9-11</a>
	103-2	The management approach and its components	<a href="#">Sustainability, Environmental and Safety Policy p. 9-11</a>
	103-3	Evaluation of the management approach	<a href="#">Sustainability, Environmental and Safety Policy p. 9-11</a>
<b>GRI 403: Occupational Health and Safety</b>			
	403-1	Occupational health and safety management system	<a href="#">Sustainability, Environmental and Safety Policy p. 9</a>
	403-2	Hazard identification, risk assessment, and incident investigation	<a href="#">Sustainability, Environmental and Safety Policy p. 10-11</a>
	403-5	Worker training on occupational health and safety	McGrath RentCorp provides a wide range of occupational health and safety training to employees based on the risk associated with their job tasks. Training topics are tailored to the operations, based on risk assessments and ongoing EHS monitoring to provide timely training when, for example, near-misses occur or a process is updated, revised, or introduced. In addition to regular, formal training, our teams participate in routine safety stand-ups and tailgate talks.
	403-9	Work-related injuries	<a href="#">Sustainability, Environmental and Safety Policy p.10-11</a>
<b>GRI 404: Training &amp; Education</b>			
	404-2	Programs for upgrading employee skills and transition assistance programs	<a href="#">Labor and Workplace Policy</a>
<b>GRI 408: Child Labor</b>			
	408-1	Operations and suppliers at significant risk for incidents of child labor	<a href="#">Human Rights Policy</a>
<b>GRI 409: Forced or Compulsory Labor</b>			
	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	<a href="#">Human Rights Policy</a>
<b>GRI 416: Customer Health and Safety</b>			
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	McGrath RentCorp has not had any incidents of non-compliance with such regulations and/or voluntary codes.

## SOCIAL PERFORMANCE TOPICS *(continued)*

### GRI 418: Customer Privacy

GRI STANDARD	DISCLOSURE NUMBER	GENERAL DESCRIPTION	INFORMATION
	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	None

### GRI 419: Socioeconomic Compliance

	419-1	Non-compliance with laws and regulations in the social and economic area	None
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