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# eBay Impact 2020 Report

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# Message From Our CEO



**For the past 25 years, we have empowered people around the world to realize their entrepreneurial dreams.”**

**Our purpose to create economic opportunity for all drives everything we do—and our technology provides the fuel to empower everyone to participate in the digital economy. In 2020, a year that was challenging for so many, our impact-driven efforts were more important than ever—as we helped small businesses get online so they could grow, stepped forward in our climate action plans and connected as a community to support each other.**

Since 1995, we have enabled people around the world to realize their entrepreneurial dreams. Our role as a partner to sellers helps small businesses open their doors to ecommerce and lets individuals discover the benefits of selling online—sustaining livelihoods as well as everyday needs. We understand how important it is for main streets to thrive in tandem with ecommerce, and over the past year, our tools, technology and programs have enabled stores to stay open virtually during the pandemic while helping other businesses get up and running online for the first time. And we also connect millions of buyers and sellers through sought-after items and shared passions, fostering direct consumer-to-consumer relationships in a safe, trusted environment on our marketplace.

At a time when many of us were sheltered in our homes, our global community rallied together in mutual support. Last year, eBay for Charity broke all previous fundraising records, with customers donating across our marketplace to nonprofits at inspiring levels. Our employees also gave in record amounts of both time and money through the eBay Foundation, which helps to build economically vibrant and thriving communities—and in 2020, offered additional employee-giving matches for COVID-19 relief efforts and support for untapped communities.

During a year which stretched the health of both the planet and its people, we leaned in even more toward climate action. We accelerated our programs targeting environmental best practices in the communities where we work and live, committing to set a Science-Based Target and increased transparency throughout all levels of our company. And we are proud that circular commerce—which is fundamental to our business—continues to help customers realize extra income while also giving items renewed life and value.

As a company, we innovate in service of our customers. Even as we strengthen our trusted marketplace, we powered our communities throughout the pandemic with collaborative partnerships facing hurdles head-on. In the forthcoming pages, you’ll read more about our progress over the past year toward our goals—and the plans we have for the years ahead.

— **Jamie Iannone,**  
President & CEO at eBay

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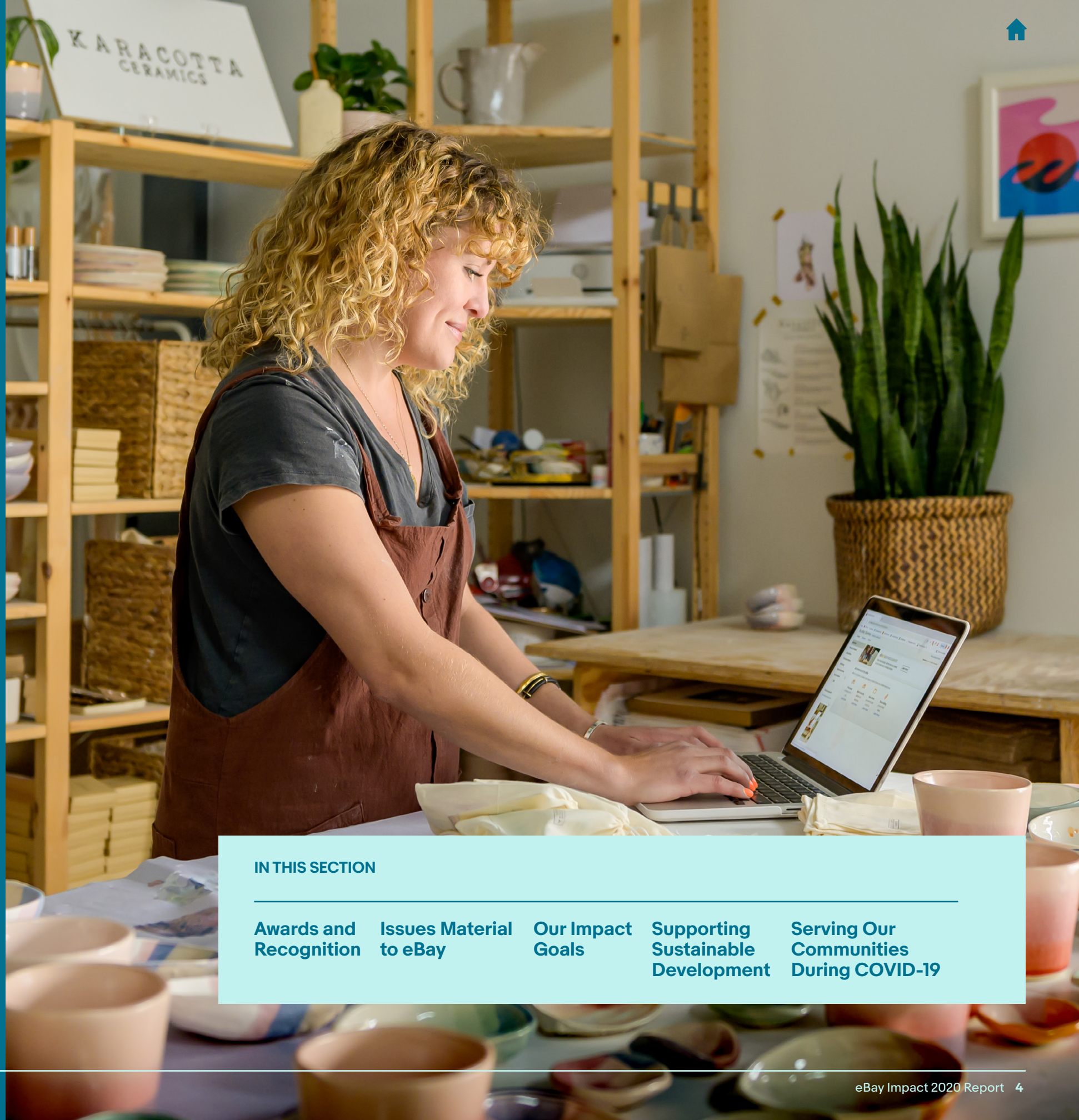
# Our Purpose

## To empower people and create economic opportunity for all

Millions of people turn to eBay to fuel their livelihoods. Small business owners use our platform to earn an income and to create jobs for others. Charities and nonprofits rely on our marketplace to enable their good work within communities. And individuals from around the world use eBay to jumpstart their own entrepreneurial goals and ambitions.

We aspire to make extraordinary moments possible for our customers. We harness our technology to build stronger connections between buyers and sellers through fast, secure and mobile-first product experiences. Moreover, we employ exceptional people who do meaningful work that has a tangible impact on the lives of individuals everywhere.

In 2020, more than 185 million buyers across 190 markets connected with over 19 million sellers on our global ecommerce platform. As a technology company headquartered in San Jose, California, we embrace and honor the trust our global community puts in us to maintain a secure platform. Our founding purpose guides our approach to how we work and responsibly operate our business every day.



### IN THIS SECTION

[Awards and Recognition](#)

[Issues Material to eBay](#)

[Our Impact Goals](#)

[Supporting Sustainable Development](#)

[Serving Our Communities During COVID-19](#)

## Awards and Recognition

We received several awards in 2020, recognizing our culture, workplace and responsible business work.



Member of the Dow Jones

### Sustainability World Index



Leaders in corporate transparency on climate action for the CDP

### Climate A List



100% rating for equality and inclusion on the

### Corporate Equality Index



Recognized by Forbes as one of the

### World's Best Employers



Recognized for ecommerce experience and corporate responsibility by the

### Modern Retail Awards



# Issues Material to eBay

We partnered with GlobeScan, an independent research firm, to update our sustainability materiality assessment in 2019. Through this process, we prioritized issues important to our business and stakeholders and identified four key themes.

## Economic Opportunity

We empower entrepreneurs by enabling them to access a vast marketplace, allowing them to sell globally, while growing locally—keeping their communities intact and thriving.

## Sustainable Commerce

We continuously strive to better understand, track and quantify our environmental footprint as we enable a more inclusive, sustainable and circular economy.

## Culture and Workforce

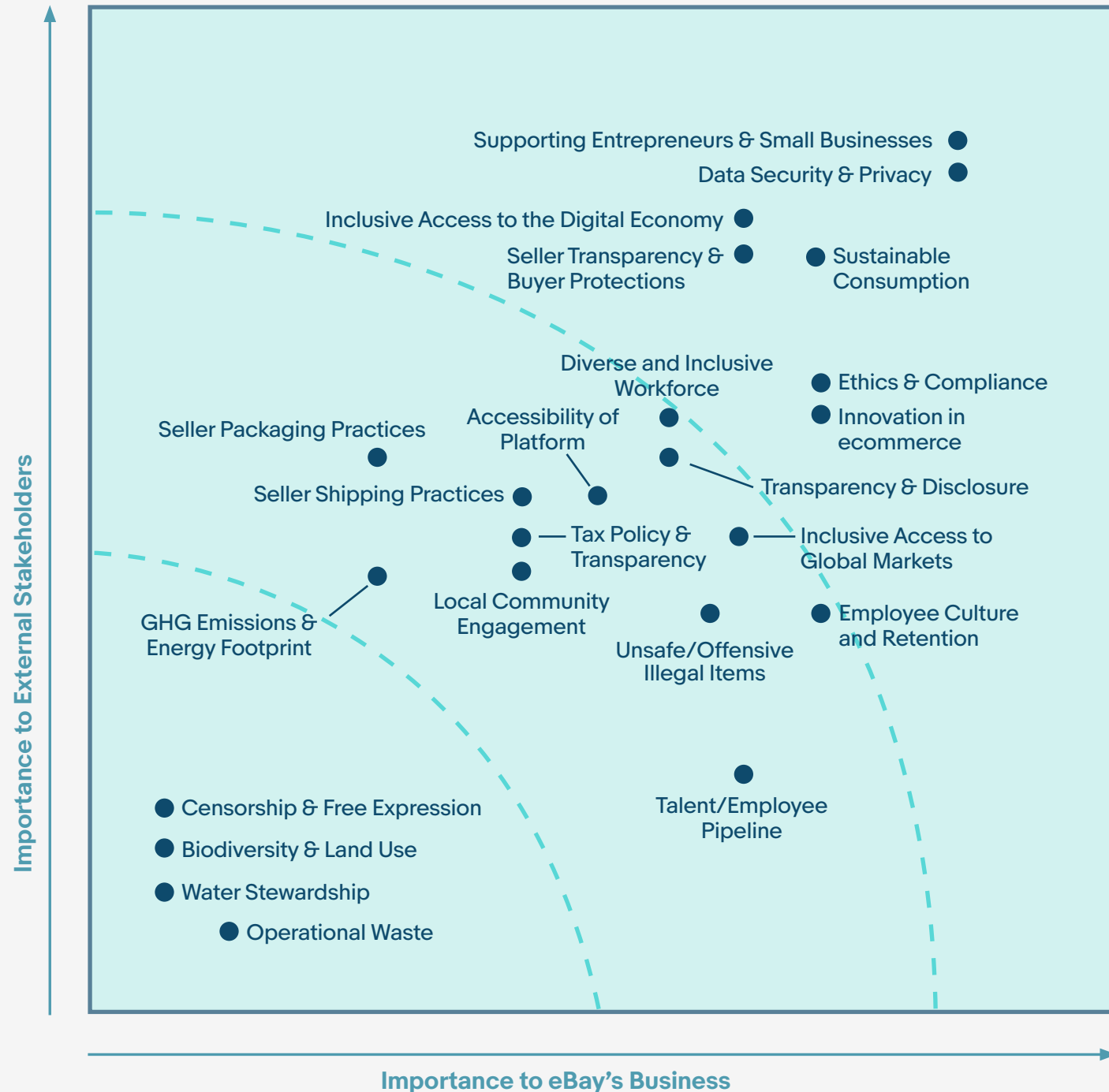
We seek diverse perspectives, foster an inclusive work environment and train our leaders to help each employee succeed at eBay based on their unique talents, contributions and ambitions.

## Trusted Marketplace

We shape our marketplace based on the strong ethical values we follow as a business: openness, honesty, integrity and trust.

## Materiality Matrix

Similar to our previous assessment, we continue to see a strong emphasis on supporting entrepreneurs and addressing data security and privacy.





# Our Impact Goals

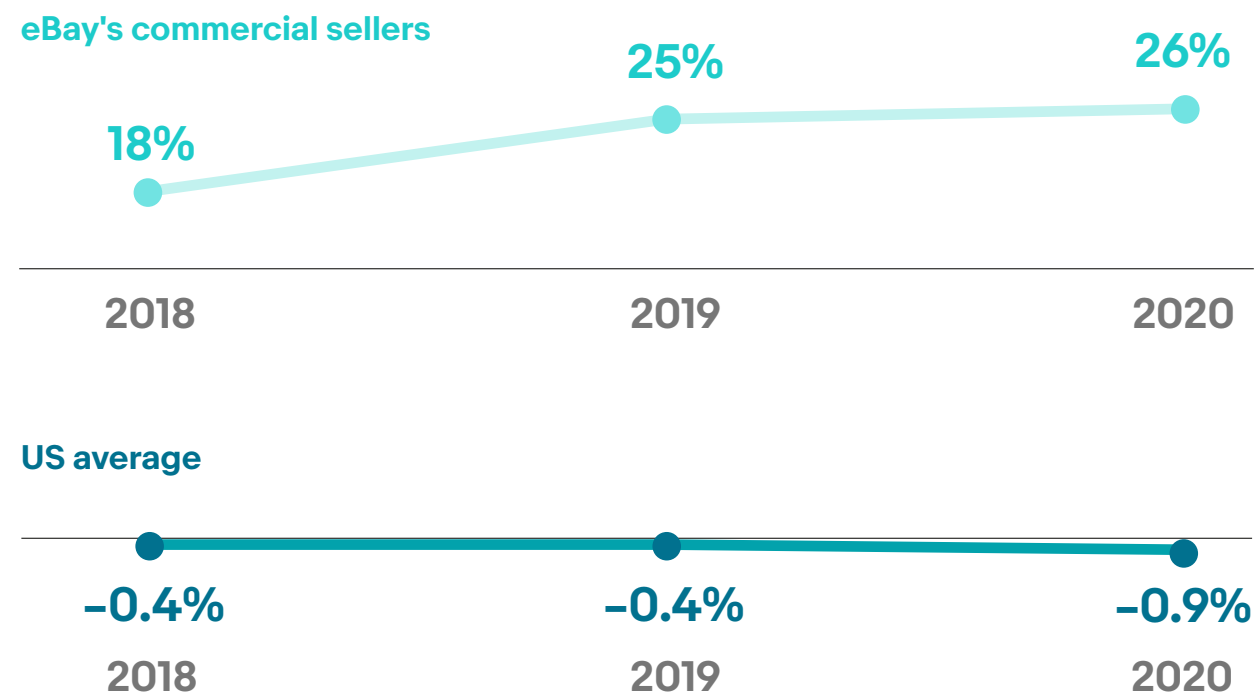
Building off of our key themes, we set a series of impact goals in 2016 that are measured and reported on every year.

## Achieving Our 2020 Goals

### Economic Empowerment

Achieve a higher percentage of growth among eBay sellers in less-advantaged communities as compared with average economic growth nationwide by 2020.

#### Growth in less-advantaged communities

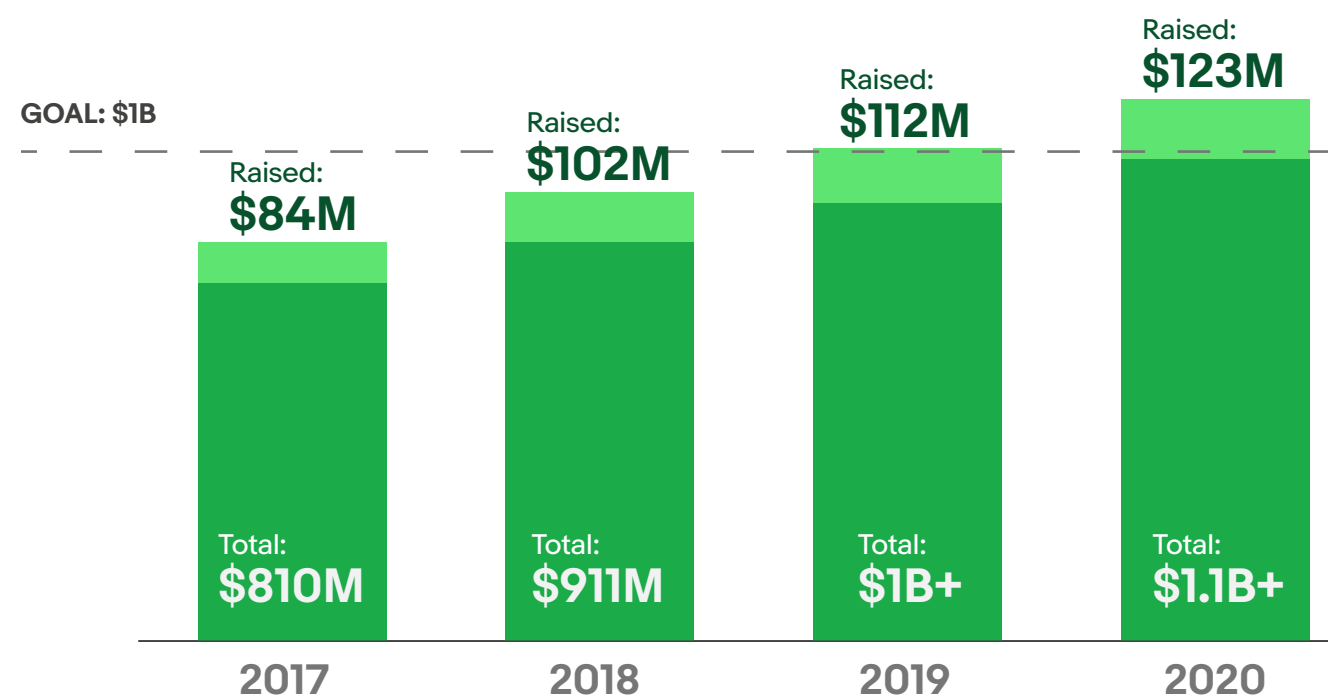


### eBay for Charity

Enable \$1 billion in charity funds raised by 2020.

**\$1B**

#### Charity funds raised





# Our Impact Goals

Building off of our key themes, we set a series of impact goals in 2016 that are measured and reported on every year.

## Achieving Our 2020 Goals

### eBay Foundation

Lend \$1 million to entrepreneurs via Kiva by 2020. Enable 50,000 entrepreneurs through access to capital and mentoring, and thereby impact the lives of 250,000 people globally through Kiva, Global Give and grants.

**\$1M**

### Total loans dispersed



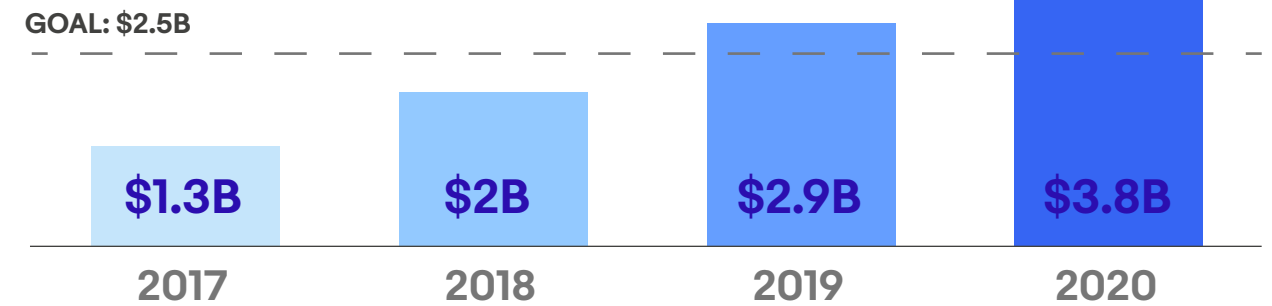
\*No employee-facing campaign in 2020 due to COVID-19

### Circular Commerce

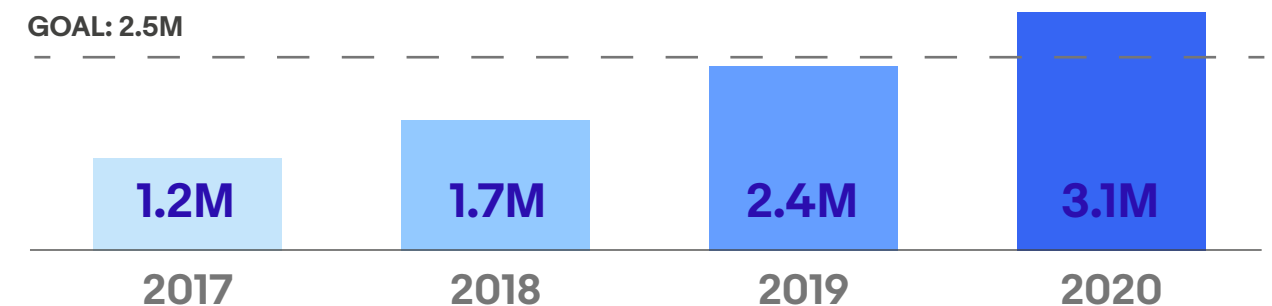
Create \$2.5 billion in positive economic impact and avoid 2.5 million metric tons of carbon emissions from 2016 to 2020 through people selling their pre-owned electronics and apparel on eBay.

**\$2.5B**

### Total positive economic impact



### Total carbon emissions avoided (metric tons)





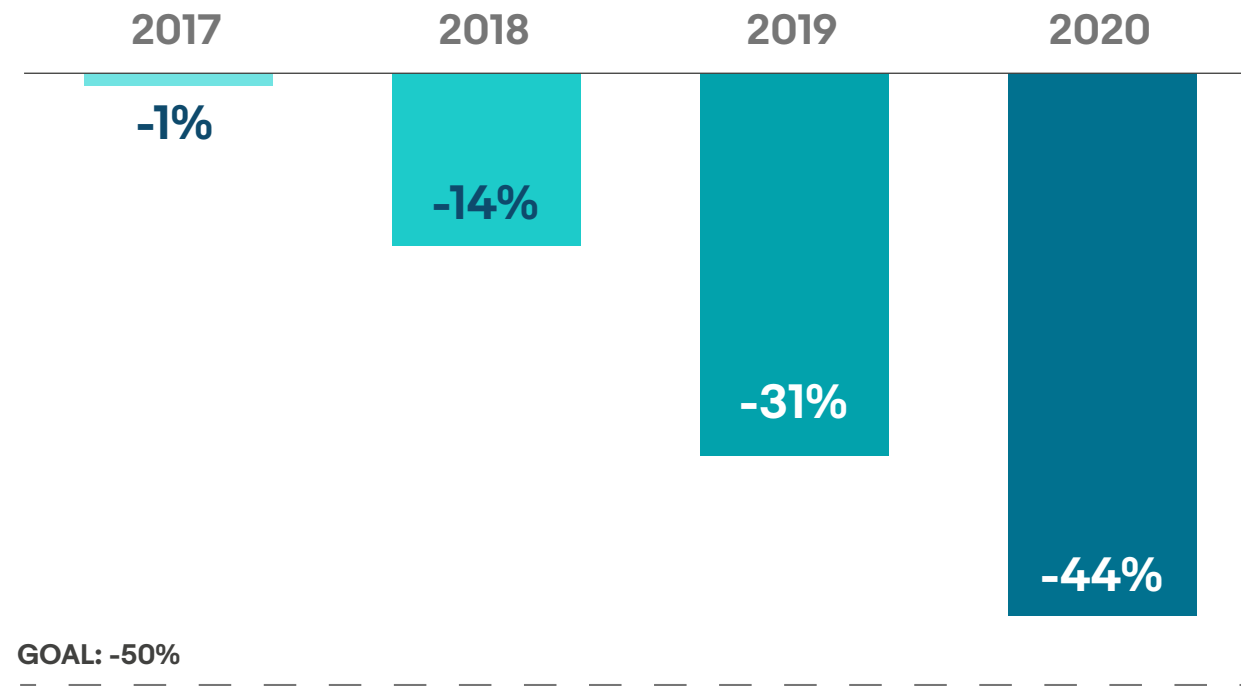


## Looking Ahead: Our 2025 and Beyond Goals

### Carbon Emissions

Achieve 50 percent absolute reduction in Scope 1 and 2 Greenhouse Gas (GHG) emissions by 2025 and 75 percent reduction by 2030 from our 2016 baseline.

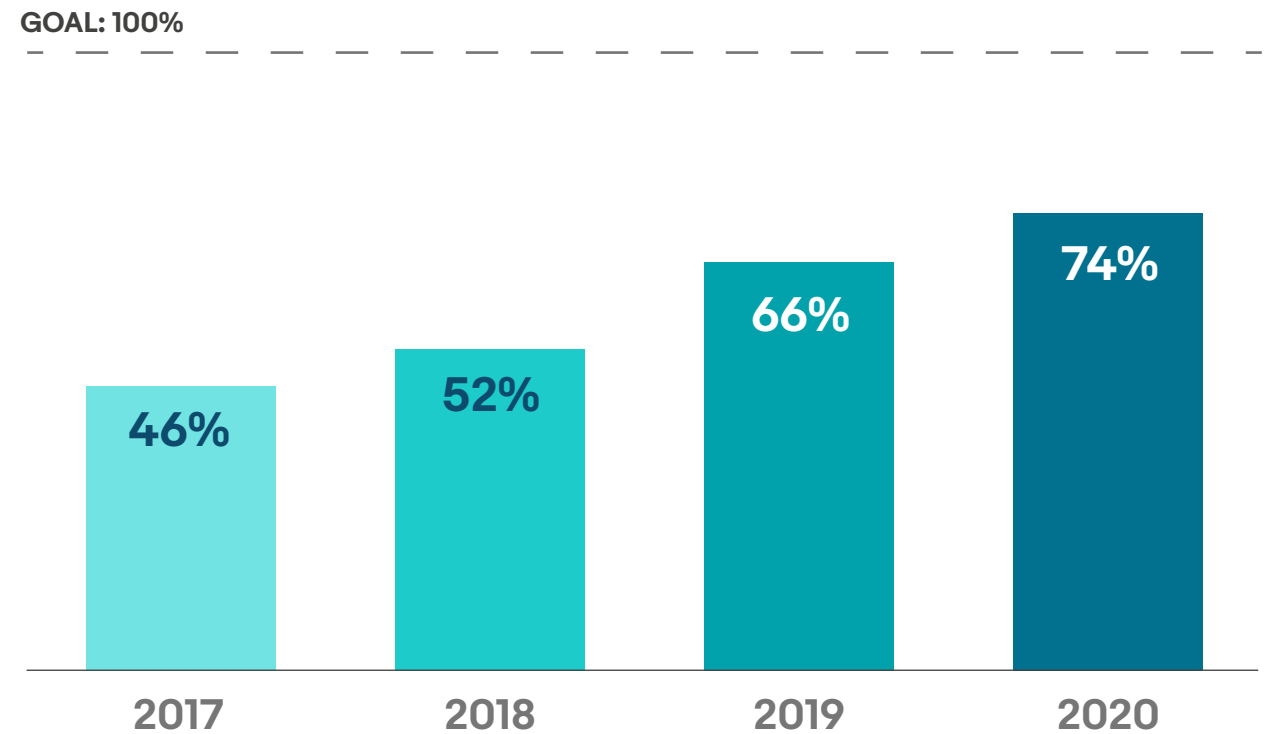
#### Reduction in Carbon Emissions from 2016



### Renewable Energy

Source 100 percent of our electricity supply from renewable energy sources by 2025 for eBay-controlled data centers and offices.

#### Percent of Electricity Supply from Renewable Energy Sources



Additional notes related to our goals and progress can be viewed [here](#).



## Looking Ahead: Our 2025 and Beyond Goals

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### Economic Empowerment

Achieve a higher percentage of growth among eBay sellers in less-advantaged communities as compared with average economic growth nationwide by 2025.

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### eBay Foundation

- Increase the rate of employee participation in eBay Foundation programs year over year.
- Increase the number of volunteer hours per employee year over year.
- Through Foundation support of nonprofits, 2,000 businesses will be created, saved or strengthened by 2025.

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### eBay for Charity

From 2021 to 2025, raise \$600 million in total funds to support charities globally.

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### Circular Commerce

From 2021 to 2025, create \$3 billion in positive economic impacts and avoid 3 million metric tons of carbon emissions through people selling their pre-owned electronics and apparel on eBay.

Additional notes related to our goals and progress can be viewed [here](#).



# Supporting Sustainable Development

In addition to our 2025 impact goals, we support the **United Nations Sustainable Development Goals (SDGs)** through our platform, initiatives and business operations. Below are the six SDGs where we align our efforts:



## Gender Equality

Increasing the number of women employed at eBay while providing fair access to opportunities as well as cultivating an inclusive environment where they experience a deep sense of belonging and are equitably compensated.

### Target 5.1

**100%** pay parity maintained in the U.S., with total compensation for women equal to men's

**99.7%** pay parity globally for women

Women at eBay is an employee community led by women and men to advance gender balance and equality at eBay

### Target 5.5

**5 out of 13** of the BOD members are women

**29%** of leadership positions (directors or above) are women

**40%** of total workforce are women (December 2019-2020)



## Affordable and Clean Energy

Working to power our operations with 100 percent renewable energy sources, and partnering with other businesses and organizations to enable renewable energy purchases—accelerating the transition to a clean energy economy.

### Target 7.2

**74%** renewable energy for all of our data centers and offices in 2020

**9%** increase from 2019 to 2020 in MWh of renewable energy

**288,897 MWh** Total Green Power Usage was in 2020

### Target 7.3

**42,234 kWh/\$M** energy intensity in 2020



## Decent Work and Economic Growth

Supporting small business growth through programs like Up & Running and Seller School; investing in advancing an equitable global economy through the eBay Foundation; and advocating for policies that enable small businesses to compete in an open market.

### Target 8.1

**26%** growth in eBay's commercial sellers in less-advantaged communities compared to a 0.9% decrease in the number of business enterprises in those communities from 2011 to 2018

### Target 8.3

**\$950 million** in additional in positive economic impact through selling pre-owned electronics and apparel on eBay in 2020, bringing the cumulative total to \$3.8 billion from 2016

### Target 8.5

eBay's Supplier Code of Business Conduct & Ethics:

- Covers women's rights, living wage and data privacy
- Aims to support and promote the protection of fundamental human rights across our value chain



# Supporting Sustainable Development



## Responsible Consumption and Production

Providing a global platform where products can continuously find renewed life and value, and pursuing new ways to advance circular commerce by using innovative technologies.

### Target 12.5

#### Waste Diversion

**97.5%** waste diversion in 2020 at San Jose headquarters

**555 tons** of waste diverted from landfills in San Jose in 2020

#### Circular Commerce

**720,000 metric tons** of carbon emissions avoided in 2020 through people selling their pre-owned electronics and apparel on eBay

**3.1 million metric tons** avoided since 2016



## Climate Action

Taking action to reduce our own carbon footprint even as we grow our business, and collaborating and advocating to advance climate action policies.

### Target 13.1

**44%** decrease in Scope 1 and 2 emissions between 2016 and 2020

**18,847 metric tons** Scope 1 emissions in 2020

**47,715 metric tons** Scope 2 emissions in 2020



## Partnerships

Helping nonprofits raise funds to advance causes that support sustainable development, and collaborating with NGOs and other organizations to advocate for positive social and environmental impact.

### Target 17.3

#### Kiva

**\$71,950** in loans disbursed in 2020

**\$1,025,075** total loan disbursement from 2017-2020

**30,000** borrowers supported on Kiva through 2020

#### Global Give

**\$3 million** granted to 53 nonprofits in 2020

# Serving Our Communities During COVID-19

We are committed to helping our communities, employees, sellers and partners throughout the pandemic



## Using Our Technology to Support Healthcare Workers

We **partnered with the U.K. National Health Service** in launching an online portal to distribute personal protective equipment (PPE) to frontline healthcare workers. In 2020, one billion PPE items were delivered to more than 45,000 social care workers in the U.K. through the portal.



## Increasing Our eBay Foundation Grantmaking

**eBay Foundation tripled its grantmaking in 2020** to over \$16 million to support communities and small businesses impacted by the pandemic worldwide. These grants advanced the work of small business development nonprofits; emergency response organizations; emergency assistance funds; and our employee matching gifts program in the U.S. and abroad.



## Offering Additional Seller Protections and Resources

We **boosted our support for sellers** to accommodate for carrier delays and other pandemic-related challenges, including extending estimated delivery dates and offering monthly, zero insertion fee listings in select categories. We also launched the **Up & Running** program to help small businesses start and grow online.



## Expanding Employee Resources and Support

We increased our employee support to ease the transition to remote work. For employees who are primary caregivers, we offered additional care benefits, including back-up, in-home, child and adult care. We also expanded our Employee Assistance Program in providing more mental health and wellness support and offered additional assistance payments, equipment, training and resources.



## Providing Meals for the Unhoused Community

Among the unhoused community, one of the biggest concerns was access to food during the pandemic. In partnership with LifeWorks Restaurant Group and local nonprofit LifeMoves, eBay **provided over 120,000 meals** in 2020 to those experiencing homelessness in the greater San Jose, California, community.

# Economic Opportunity

## Creating access to opportunity on a global scale

Our marketplace provides a pathway for individuals, nonprofits and businesses to gain access to vast economic opportunity, starting with a simple internet connection. From that very first moment when they join eBay as sellers, we are with them every step of the way, guiding them and offering tools and support to contribute toward their success.

We develop specialized training and programs to help our sellers compete in digital commerce, while building new tools and products that make it easier to sell and reach more customers. Especially for small businesses facing hardships during the pandemic, we partner with them in creating resources specific to their unique needs, so they can excel in ecommerce. Over the past year, we invested more than \$100 million in small businesses through global programs like Up & Running, which inspired adaptations in over 25 markets worldwide.

We believe our success is tied to our sellers. We don't compete with them—we win when they do.



### IN THIS SECTION

**Helping Entrepreneurs Thrive in a Digital Economy**

**Community Impact**



## Helping Entrepreneurs Thrive in a Digital Economy

Small businesses and entrepreneurs are fundamental to the economic health of local communities, helping to create jobs and bring Main Streets to life.

We strive to fuel their long-term success through digital commerce, so they can grow their business locally while selling globally. Our teams around the world focus on building training, resources, workshops and tools to help them excel in ecommerce today and in the future.

### Our Small Business Accelerator Program: Up & Running

Born out of the pandemic, we launched our **Up & Running** initiative in 2020 to help small businesses start and grow their businesses online. Through the program, we provided fee discounts, special guidance and resources to help small businesses run their store on eBay. Up & Running saw global adaptations in over 25 markets worldwide and expanded efforts with a new grants program, in which 50 small business sellers from across the U.S. received packages worth \$10,000 each.

### Fostering Growth Through eBay Seller School

**eBay Seller School** is a new virtual learning platform offering on-demand lessons, videos and more to help every eBay seller thrive on our marketplace. Seller School offers both beginner and more advanced courses to help all sellers accelerate and scale their eBay business, regardless of their time and experience on the platform. Courses cover a breadth of ecommerce topics key to achieving success in the digital economy, including item listing optimization, digital marketing, multi-channel operations, inventory management, shipping logistics, pricing strategies and more. Seller School is available anytime, from anywhere, at zero cost to sellers.

### Expanding Our Seller Tools

We continuously build and refine our suite of marketplace tools for sellers. In 2020, we added a wide range of products, including **Image Clean-up** to improve photos in item listings and **Time Away** to protect their on-time delivery record while they're on a break or vacation. We also continued to grow our Seller Hub capabilities with the launch of several new features, such as expanded Multi-User Account Access authentication capabilities, and traffic data and enhancement of our competitive pricing analytics. Read more at our **Tech Blog**.



## Stitching Together a Promising Future

When Ali Rezazadeh came to Germany as a refugee in 2001, he worked a series of temporary jobs to help support his family. But he always missed his mechanical career, so in 2010, he started **selling his repaired sewing machines on eBay** as a side gig. Today, Ali runs his eBay shop, Nähmaschinenmechaniker, along with a brick-and-mortar store in Schleswig-Holstein, Germany.

“

Right from the start, eBay was the platform that enabled me to take my first steps towards self-employment. I owe my current business model to eBay. Without this platform, I would not be where I am today.”

— Ali Rezazadeh, eBay Seller



## Community Impact

Our efforts to create economic opportunity for all extend beyond our marketplace and into the communities in which we live and work.

Nonprofits and charities use our platform every day to help fund their good work within communities. We also are committed to supporting populations of traditionally underrepresented entrepreneurs, all to create more vibrant local economies.

### eBay for Charity

Our marketplace is home to one of the most powerful giving platform in commerce today. Every time a person buys or sells on **eBay for Charity**, they can support the causes that matter the most to them. Charitable organizations use our platform to help reach their fundraising goals, and we also partner with a range of brands and high-profile individuals to bring one-of-a-kind charity auctions to eBay.

For the third year in a row, eBay for Charity broke all records, raising **a total of nearly \$123 million globally in charitable donations** through the eBay marketplace. With an increase of nearly 10 percent over the previous year, more than \$234 was raised every minute through our platform—and 100 percent of the funds go back to the nonprofits.

Last year, there were more than 21 million live charity listings that helped support a wide variety of nonprofits, and more than 83,500 charities are registered through our eBay for Charity program.

### eBay Foundation

**eBay Foundation** partners with nonprofit organizations that are addressing and removing ongoing systemic barriers to entrepreneurship around the world. In 2020, the Foundation granted over \$16 million in response to the pandemic, with many of those funds focused on supporting entrepreneurs who are people of color, women, newcomers refugees or from historically untapped groups to help them access relief and build resiliency.

The Foundation also connects employees to opportunities to advance inclusive entrepreneurship through partnership with organizations like **Kiva**. Since 2017, eBay employees have participated in Kiva's global lending program to help entrepreneurs in underserved communities. In 2020, we achieved our impact goal to lend \$1 million to entrepreneurs and help expand financial access in communities around the world.

#### eBay Foundation Memberships

- ACCP Association of Corporate Citizenship Professionals
- Northern California Grantmakers
- Chief Executives for Corporate Purpose
- Council on Foundations
- Asset Funders Network
- Hello Alice
- Entrepreneurship Funders Network

## Supporting Disaster Relief Efforts in Australia Wildfires

To help combat the devastating wildfire crisis in 2020, eBay Australia partnered with actress Phoebe Waller-Bridge to auction a custom Golden Globes awards tuxedo. The auction proceeds were donated to three Australian organizations dedicated to disaster relief and wildlife recovery efforts, including the **Australian Red Cross Disaster Relief & Recovery Fund**; the **WIRES Wildlife Rescue Emergency Fund**; and **Wildlife Victoria**.

U.S. shoppers were also given the opportunity to donate directly to charities supporting the relief effort through eBay for Charity's **Gifts That Give Back** program. eBay Australia and Gumtree Australia each donated an additional \$100,000 to the Australian Red Cross to further support those affected.





“

**eBay is a platform that changed my career path—it allowed me to go from a student hobby to building a million dollar plus business. It helped me make a living out of what I loved, which is historical clothing. Now what I love is what I do.”**

— Julie Yoo, eBay Seller and owner of I Miss You Vintage in Toronto, Canada

# Sustainable Commerce

## Advancing sustainable practices to support a healthier planet

We work to integrate environmental best practices across our global business to support a healthier planet for our community and generations to come.

Through our marketplace, we encourage responsible consumption through the resale of items, helping to preserve the world's finite resources by keeping materials in circulation longer. Across our eBay offices and data centers, we invest in clean energy and implement resource-efficient strategies to reduce our overall environmental footprint. Additionally, we assess our potential impact on biodiversity near our owned and operated locations to inform any future mitigation planning when needed.

As part of our overall commitment to sustainability, we partner with nonprofits to advocate for bolder climate action and solutions. Our recent pledge to set Science-Based Targets, along with the publication of our first **Task Force on Climate-Related Financial Disclosures (TCFD) report**, help reinforce our increased momentum toward climate transparency and action—as do our latest recognitions, such as inclusion on the CDP's A List and the DJSI's World and North America Indices.

Sustainability is core to our founding purpose and foundational to our business. Read our **eBay Environmental Policy** for additional information.



### IN THIS SECTION

Environmental Footprint

Biodiversity

Circular Commerce



**Our future is dependent on that of a healthy planet, and we take action toward cleaner air, renewable energy and a smaller environmental footprint whenever and wherever possible.”**

— Renee Morin, Chief Sustainability Officer at eBay



# Environmental Footprint

We continuously seek to better understand, track and quantify our environmental footprint. The following pages contain a snapshot of our impacts from 2016 through 2020.

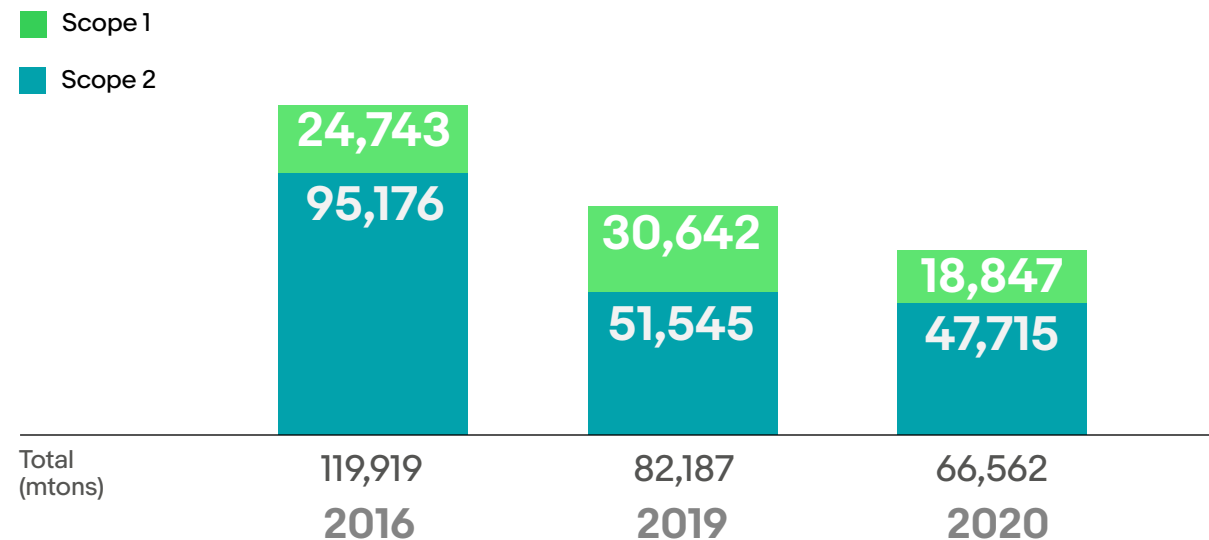
## Greenhouse Gas Emissions (GHG Scope 1, 2 and 3)

We report our carbon emissions using classifications within the World Resource Institute’s **Greenhouse Gas Protocol**. Our base year for Scopes 1 and 2 emissions reductions is 2016, and our data coverage for these scopes includes more than 95 percent of our operations.

By 2025, we aim to achieve 50 percent in absolute reduction in Scopes 1 and 2. In 2020, we’ve reduced our emissions from these scopes by 44 percent, making significant progress toward our goal. This is primarily due to the increase in our renewable energy supply and reduced energy usage across our offices due to COVID-19 as our employees transitioned to remote work.

When looking at our corporate footprint, data centers comprise the majority of our emissions at 80 percent, and offices contribute 20 percent. Across our server rooms, we are working to set temperatures at 77 degrees Fahrenheit to further reduce energy consumption. This initiative has been completed in the Americas and continues to be rolled out across our server rooms in Europe and Asia.

### Scope 1 and 2 GHG Emissions (mtons CO<sub>2</sub>e)



Data from prior years have been restated to ensure consistency with updated emissions factors, CDP and RE100 reporting requirements. These figures replace previously published data.

A Note About Assurance: In accordance with ISO 14064-3 on GHGs—Part 3: specification for guidance for the validation and verification of GHG assertions, external assurance provider Apex Companies, LLC performed a limited assurance of Scope 1 and 2 GHG emissions, Scope 3 business travel, energy consumption and renewable energy percentage. Apex’s Verification Opinion is published in full [here](#).

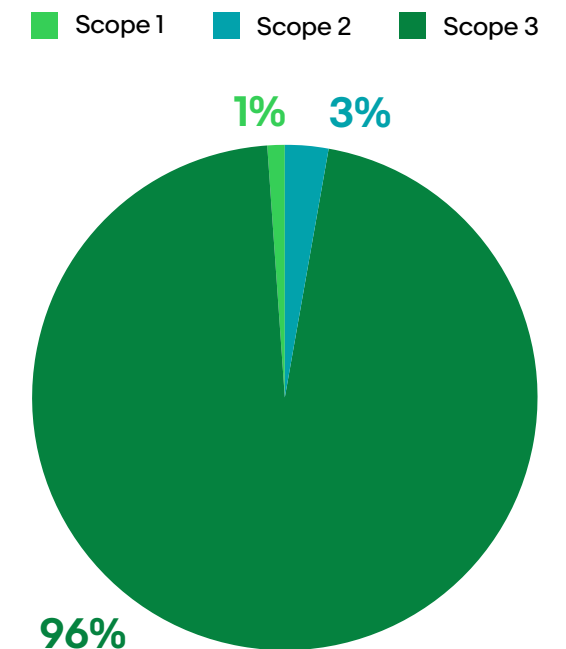
At our global offices, we continue to actively manage our heating, ventilation and air conditioning (HVAC) systems, lighting and IT infrastructure to decrease utility costs while occupancy rates are lower as a result of the pandemic.

Scope 3 includes emissions from activities up and down our value chain. This year, we included our sellers’ delivery footprint as part of our reported Scope 3 categories. Currently, this only includes U.S. delivery, but we are working to expand this calculation globally in subsequent years. For previous years’ upstream Scope 3 emissions, read our CDP Climate Change Responses [here](#).

### 2020 Scope 3 Emissions by Category

Category	mtons CO <sub>2</sub> e
Purchased goods and services	356,346
Capital goods	134,125
Fuel-and energy-related activities	28,841
Upstream transportation and distribution	17,875
Waste generated in operations	8,402
Business travel	3,710
Employee commuting	20,400
Downstream transportation and distribution	898,400
<b>Total</b>	<b>1,468,100</b>

### 2020 GHG Emissions by Scope





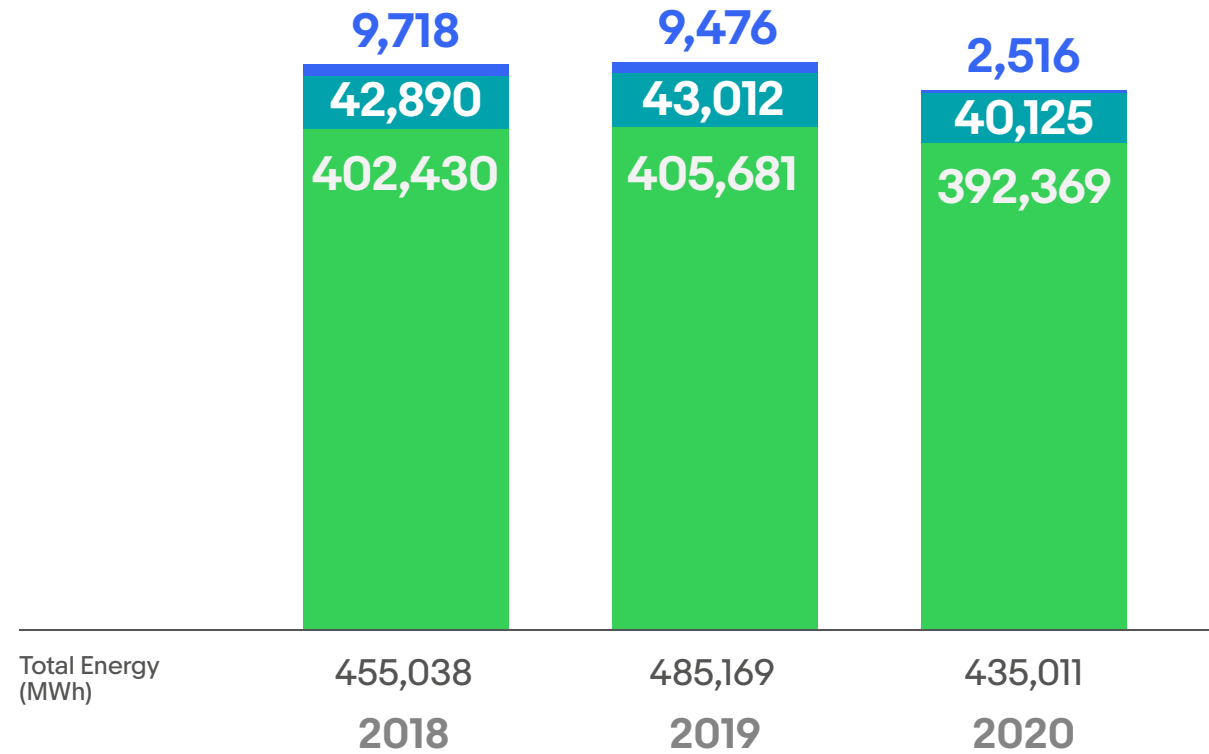
## Energy Use

Energy use is typically the largest environmental impact from our business, similar to other tech and ecommerce companies. We continue to strive to implement energy-saving strategies in the operations of all of our facilities. In 2020, our data center in Salt Lake City, Utah, again earned the ENERGY STAR® for Data Centers Label.

As our marketplace business grew in 2020, data center electricity consumption increased by approximately 5 percent, though this increase was substantially offset by annual technology refreshes. In addition, our overall energy use decreased by 5 percent in 2020 from the prior year primarily due to our workforce transitioning to remote work in response to COVID-19.

### Energy Use by Type

- Other Energy
- Natural Gas
- Electric Power



Data from prior years have been restated to reflect collection of additional activity data and to ensure consistency with CDP and RE100 reporting requirements. These figures replace previously published data. Totals may not add up due to rounding.



## eBay Istanbul Office Awarded WWF Green Office Certificate

Our Istanbul office was awarded the WWF Green Office certificate in July 2020. The certificate indicates that the environmental management system of the organization is implemented in compliance with external criteria and that the organization is committed to continual improvement.



## Renewable Energy

Investing in clean energy remains a core focus of our business. As a member of RE100, we have set an ambitious 2025 goal to attain 100 percent renewable energy in our electricity supply at eBay-controlled data centers and offices. From 2019 to 2020, we increased our MWhs of renewable energy supply by 9 percent, and thus far, we have achieved 74 percent renewable energy for all of our data centers and offices. We've expanded our renewable energy efforts across a total of 16 offices throughout the U.S. and Europe over 2020.

In 2019, we signed our first virtual purchase power agreement (VPPA) with other tech companies for the White Mesa Wind Project in Texas and began receiving renewable energy credits in 2020. The renewable energy produced from this VPPA is approximately equivalent to our offices' electricity usage in the United States.

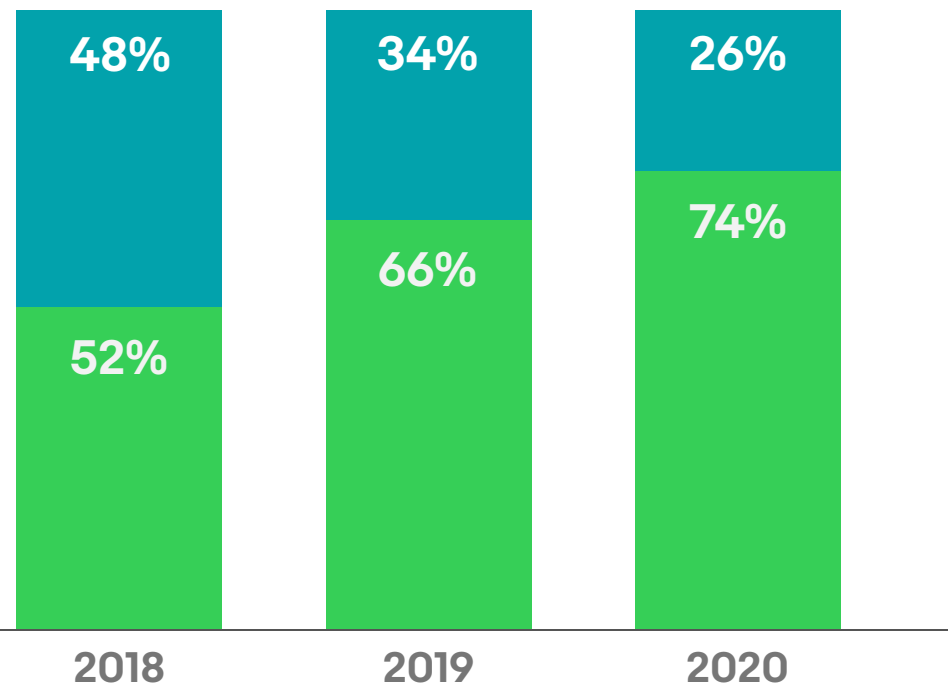
At 74 percent in 2020, we're on course to accomplish our 2025 goal through continued participation in green power programs and power purchase agreements.

## Our EPA Green Power Partnership

In 2020, we were designated as an official member of the U.S. Environmental Protection Agency's (EPA) **Green Power Partnership**, a voluntary program that encourages organizations to use green power as a way to reduce the environmental impacts associated with conventional electricity. We also were included in the partnership's **Top 30 Tech & Telecom list**, which highlights the annual use of leading Green Power Partners in the tech industry.

## Renewable Energy Percentage

- Non-Renewable Electricity
- Renewable Electricity



Data from prior years have been restated to reflect collection of additional activity data and to ensure consistency with CDP and RE100 reporting requirements. These figures replace previously published data.

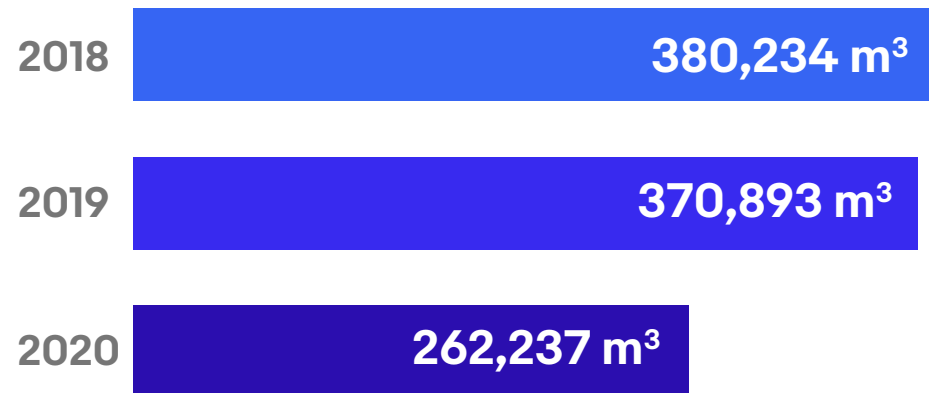


## Water Consumption

Water continues to be a precious resource worldwide, and this is only expected to intensify as the climate changes. We work to conserve water every day across our global offices. Many of our sites have implemented water-saving technologies and processes, including across our global office portfolio, where we've installed more efficient and hygiene-friendly fixtures, such as auto-flush toilets and touchless faucets.

As we refine our strategies in reducing our water consumption, we continuously evaluate how we collect our water reporting data. Over the past year, we expanded our data collection efforts to include 18 percent more facilities in reporting water consumption. However, in 2020, we saw a 29 percent decrease in water usage from 2019, consuming approximately 262,237 m<sup>3</sup>, or the equivalent of 104 Olympic-sized pools.

### Water Consumption



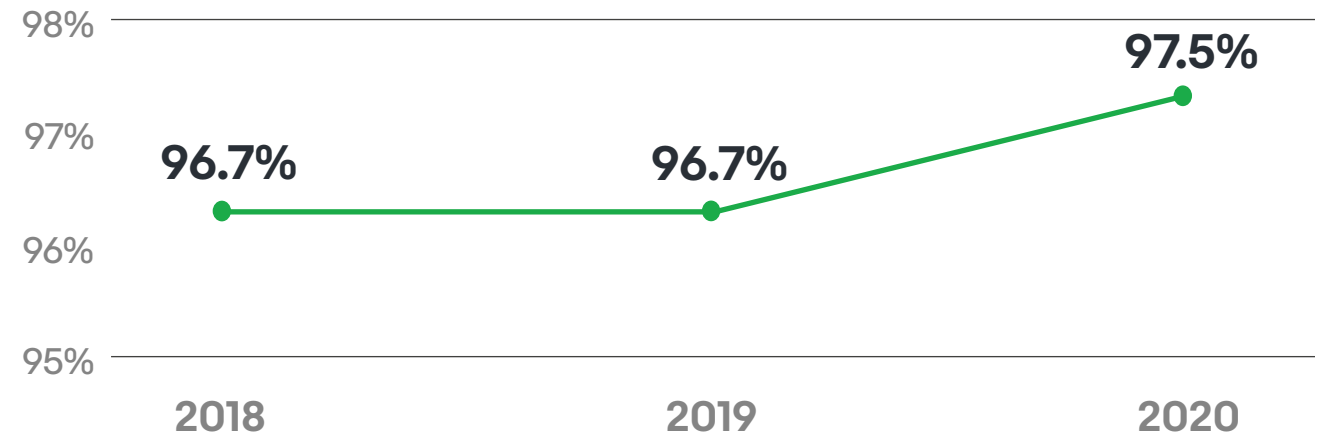
Data from prior years have been restated to reflect collection of additional activity data and improved estimation techniques. These figures replace previously published data.

A Note About Assurance: Apex's standard procedures and guidelines for external Assurance of Sustainability Reports and International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after Dec. 15, 2015), issued by the International Auditing and Assurance Standards Board. Apex's Verification Opinion is published in full [here](#).

## Waste Diversion

We are committed to reducing consumption and diverting waste from entering landfills at eBay-owned sites. At our San Jose headquarters, our waste diversion rate was 97.5 percent in 2020, an increase from the year prior. We have diverted almost 555 tons of waste from landfills in San Jose in 2020 alone. Additionally, at our campus in Draper, Utah, we plan to evaluate our procedures in our cafe in fall 2021 to divert nearly 10,000 gallons of food waste every year.

### Waste Diversion—San Jose, California, headquarters only





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## Biodiversity

We assess our impact on surrounding wildlife and ecosystems near our owned and leased properties.

In 2020, we conducted an analysis of our locations and examined their proximity to protected areas, using guidelines established by the International Union for Conservation of Nature (IUCN) Designations; UNESCO Natural World Heritage Natural Sites; UNESCO Man and the Biosphere Reserves; and Convention on Wetlands of International Importance.

This assessment evaluated potential risks throughout eBay's portfolio of physical locations, including most metro areas where eBay has a large presence. Through the study, we found that only a minimal number of our sites have proximal exposure to biodiversity risks, with less than 10 percent of our sites near (within three miles) of protected areas.

## Key Sustainable Commerce Partners

eBay is a member of:

- **Renewable Energy Buyers Alliance (REBA)**
- **Future of Internet Power**
- **Business for Innovative Climate and Energy Policy (BICEP) coalition**
- **Utah Clean Energy Coalition**
- **Circle Economy**
- **Ellen Macarthur Foundation**
- **U.S. Environmental Protection Agency's (EPA) Green Power Partnership**





## Circular Commerce

We have always been at the forefront of circular commerce starting with the first sale of a used laser pointer on our marketplace over 25 years ago, purchased by someone who wanted to give it new life.

Every day, we help extend the life of products through the resale of pre-owned and refurbished items on our global marketplace. By keeping products in circulation longer, we contribute to a robust circular economy that's essential for the sustainability of our planet.

In 2020, we exceeded our circular commerce goal through the consumer-to-consumer sale of pre-owned electronics and apparel, avoiding a total of 3.1 million metric tons of carbon emissions and contributing \$3.8 billion in positive economic impact. Circular commerce is foundational to our business: We continue to invest in and measure our positive impact from the sale of pre-owned goods and have set a subsequent goal for 2025, emphasizing our commitment.



## Recommerce Report

Buying and selling pre-owned goods brings us one step closer to a more sustainable future. Circular commerce, or recommerce, doesn't just keep unused objects out of landfills—it also conserves energy, resources and costs of creating new items from the entire product lifecycle.

Our new Recommerce Report further underscores our purpose to create economic opportunity for all. Consumers worldwide recognize that recommerce can be a potential source of great income, with the added benefit of contributing to a healthier planet. [Read our full report.](#)



# Culture and Workforce

**We aspire to make extraordinary things possible for each other and our customers every day**

We invest in hiring and developing the best talent at all levels across our business. Our goal is to bring more people to join eBay from different communities around the world, so we can build innovations and new product experiences that are better attuned to our customers' needs.

When employees join eBay, we strive to create a welcoming and inclusive environment for them to learn, grow and thrive. We train our leaders to help each employee succeed at eBay based on their unique talents and ambitions, and provide feedback opportunities for employees to receive ongoing guidance from their colleagues. Moreover, we conduct regular employee surveys to inform how we can further create a work environment where employees can excel every day. And, during a year when we transitioned predominantly to remote work for many locations, we increased our employee support and benefits across the board to help make the adjustment easier.

Our purpose at eBay is to create economic opportunity for all. Our employees continue to seek ways to further support their local communities by participating in volunteering and giving efforts.

We are an equal opportunity employer. Learn more about career opportunities at our company.



## IN THIS SECTION

Investing in Leadership

Professional Development

Health and Financial Benefits

Employee Giving and Volunteering

Diversity, Equity and Inclusion



## Investing in Leadership

### We invest in leadership development and career growth

Our goal is to develop core leadership skills by providing targeted, connected and versatile development opportunities for employees to empower their long-term growth at eBay.

We believe that great leadership is not tied to a position or title in an organizational chart but rather is illustrated by the positive impact on others and in how we work and grow together. At eBay, we have five Leadership Essentials that articulate how great leaders role model the way we work. As part of this experience, employees and leaders can explore various development paths, including individual and team coaching sessions; participate in talent development workshops; engage in on-demand leadership development pathways online; and join modular leadership programs that enable social learning and a culture of inclusivity and feedback.

Across our global business, we continue to take a comprehensive view in identifying professional opportunities internally for employees to advance to executive positions. Especially when it comes to attracting and retaining exceptional talent, our investment in leadership development opportunities further strengthens our global recruiting strategy. Our company's purpose-driven legacy and brand—alongside the opportunity to make a meaningful, positive difference at scale through our technology—continues to attract remarkable talent for prospective leadership positions as part of our overall succession planning.

## Professional Development

### Our goal is to ensure that employees can continue to learn, grow and thrive overall while at work

When employees are at eBay, we strive to provide them with a variety of opportunities and resources to learn and grow, so they can further define their own career success in line with their professional ambitions and goals.

Employees can work on diverse assignments and projects while at eBay to further hone their skill sets, and partner with leaders and other colleagues to receive coaching and mentorship. Additionally, we invest in leading technologies that support continuous education and learning, including on-demand courses, personalized learning experiences and specialized avenues for ongoing feedback for employees.

For new employees, we have evolved our new hire orientation experience to allow for virtual onboarding across our global offices to help learn more about the company. The orientation focuses on providing new hires with a look to different parts of our business and learning more about our customers.

We also continuously refine our performance management framework for employees. The framework provides a structure for managers and employees to engage in ongoing coaching conversations through several stages, including planning, developing and evaluating for success.

As part of the framework, managers engage in open dialogue with employees about their career aspirations and growth opportunities, which heightens their overall professional development while at eBay.

We also are committed to our employees' ongoing education and provide regionally specific financial support for professional degrees and certifications.

## Engaging With Our Employees

Our employees' well-being and professional development remain top priorities for us. We continuously seek their input through regular surveys where we ask them to share their feedback to help shape our company's future and workplace.

Twice a year, we conduct company-wide surveys to seek employee feedback on their overall experience and workplace satisfaction. Specifically, in 2020, we saw our highest participation rate from employees in these surveys compared to the past five years, with strong employee satisfaction scores. We are committed to fostering an open dialogue with our employees, so they can continue to grow and thrive while at work.



**There are always opportunities at eBay to try something different. When I joined eBay, I started as a QA engineer. After a few years of being in different QA roles, I decided to change my career pathway and pursue product management. eBay helped me when I decided to make the shift and supported my education in product management training at UC Berkeley and the Stanford project management program.”**

— Uma Achutha, eBay Senior Technical Product Manager



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## Health and Financial Benefits

**Through our Global Benefits Program, we aim to support and empower our employees with the resources they need to bring their best selves to work.**

Employees can access a wide range of benefits to support their physical and emotional well-being, including comprehensive health insurance offerings. Globally, all employees can access a fully company-paid employee assistance plan, a sabbatical program, a wellness platform and a medical second opinion/navigation program that provides access to top field experts.

We work to provide our employees with the care and flexibility needed to support their family while growing their career at eBay. For new parents, we provide 100 percent paid birth parent and non-birth parent leave for all eligible employees worldwide, along with extensive resources for maternity and parental support. In 2020, we expanded parental and family leave to 20 weeks of paid birth parent leave (i.e., birth mothers) and 12 weeks of paid, non-birth parent (i.e., fathers, adoptive parents, same-sex partners) leave globally as a standard core benefit for all of our eligible employees. Moreover, we continue to support our employees diagnosed with cancer and provide paid family leave for employees who are caring for sick family members.

Over the past year, as employees adjusted to remote work during the pandemic, we invested in additional care benefits for those who are primary caregivers, including back-up, in-home, child and adult care. We also provided an assistance payment to all employees to support individual needs and well-being and offered an additional day of leave. Specifically, to further support our employees' mental health and wellness, we expanded our Employee Assistance Program (EAP) and provided training for managers and other frontline staff to recognize signs of distress. As part of our efforts, U.S. employees received quicker access to mental health care and improved continuity of care for them and their family members, through the integration of our U.S. EAP network of counselors with our two primary health plan networks.

To support employees who are transgender or in the process of transitioning, we continue to help remove some of the financial barriers and stigmas that can hamper their experiences. At the moment, this is only a U.S. offering.

For our employees' financial well-being, we also provide resources—from 401(k) savings and other savings plans around the world to financial planning—for our employees from day one. We also contribute to health savings accounts, company-paid life insurance and provide coverage for short and long-term disability.



## Employee Giving and Volunteering

At eBay, we have a culture that celebrates giving and our employees play a big part in that.

We stand with employees when they drive local giving and volunteering in their communities. And we increase their impact when they donate to or volunteer with the causes they care about through our employee matching gifts program. During 2020, a year of unprecedented hardship and uncertainty, we saw an extraordinary \$1.7 million dollars of employees' personal donations and volunteer hours matched through our matching gifts program. The number of employees who participated increased by more than 50 percent from 2019.

Our employee-led volunteer groups, called Impact Teams, organize local giving and volunteering activities throughout the world. Thanks to our Impact Team leaders who drive local activities, our employees adapted to the virtual volunteering environment and organized online run-a-thon fundraisers; committed to weekly companionship calls for older adults; donated food from the office to local food banks and shelters; and more.

Employees also play a critical role in the Global Give, our employee-involved grantmaking program. In 2020, employees helped decide where to give \$3 million in rapid response grants to help small businesses and entrepreneurs impacted by the pandemic. Our global team cast over 16,000 votes to help determine funding to 53 nonprofits in 18 countries to support the tremendous challenges faced by entrepreneurs as a result of COVID-19.



### Providing Essential Items to Students in China

Led by our China Impact Team, eBay employees helped prepare gift bags for children attending migrant schools in Shanghai and village schools in Yunnan. And they gave personal donations to help fill the individualized gift bags with winter clothes and school supplies that the children need. The annual Giving Tree initiative is organized by the **Community Center Shanghai** in partnership with Home Sweet Home to provide essential items to school-aged children in need and to galvanize a network of kindness inspired by the message of The Giving Tree.



## Diversity, Equity and Inclusion

Diversity, Equity and Inclusion (DE&I) is at the core of who we are at eBay and is central to what we stand for.

Our purpose drives us to create opportunities in an open marketplace for everyone, regardless of who they are, how they identify or where they are in the world. We remain committed to becoming a richly diverse, truly equitable and fearlessly inclusive place to work, grow, buy and sell. We know that making real progress takes time, consistency, flexibility and participation from everyone, everywhere.

We continue to focus our DE&I efforts across three areas—our workforce, which looks at who and how we hire; our workplace, which focuses on leading inclusively and building a sense of belonging; and our marketplace, which ensures that the buyers and sellers who experience our platform as well as the local communities we serve are included in our journey. Moving forward, we will apply a stronger equity-focused lens across all three areas to ensure that eBay becomes a truly welcoming, fair and inclusive place for everyone.

Our Communities of Inclusion (COIs) are at the heart of DE&I at our company. They are led by a group of committed and passionate employees who volunteer their time, energy, wisdom and leadership in service of continuously building a sense of community and belonging while serving as change catalysts at eBay. In 2020, we had over 60 global COI chapters who not only spearheaded initiatives centered around cultural moments, such as Lunar New Year, Black History Month, Women's History Month, Pride Month, Hispanic Heritage Month, Remembrance Day and Diwali but also helped to educate and build a sense of community, even when we were all physically apart.

[Learn more about Diversity, Equity and Inclusion at eBay.](#)



### Explore Our Work

Bolstered by eBay's purpose, we strive to create fair opportunities for those who work here, for those who may want to work here and for entrepreneurs around the world. Our 2020 DE&I Report explores what we've done—and where we're headed. We also reflect on what's worked and where we need to do things differently. Read [our full report](#) to learn more.



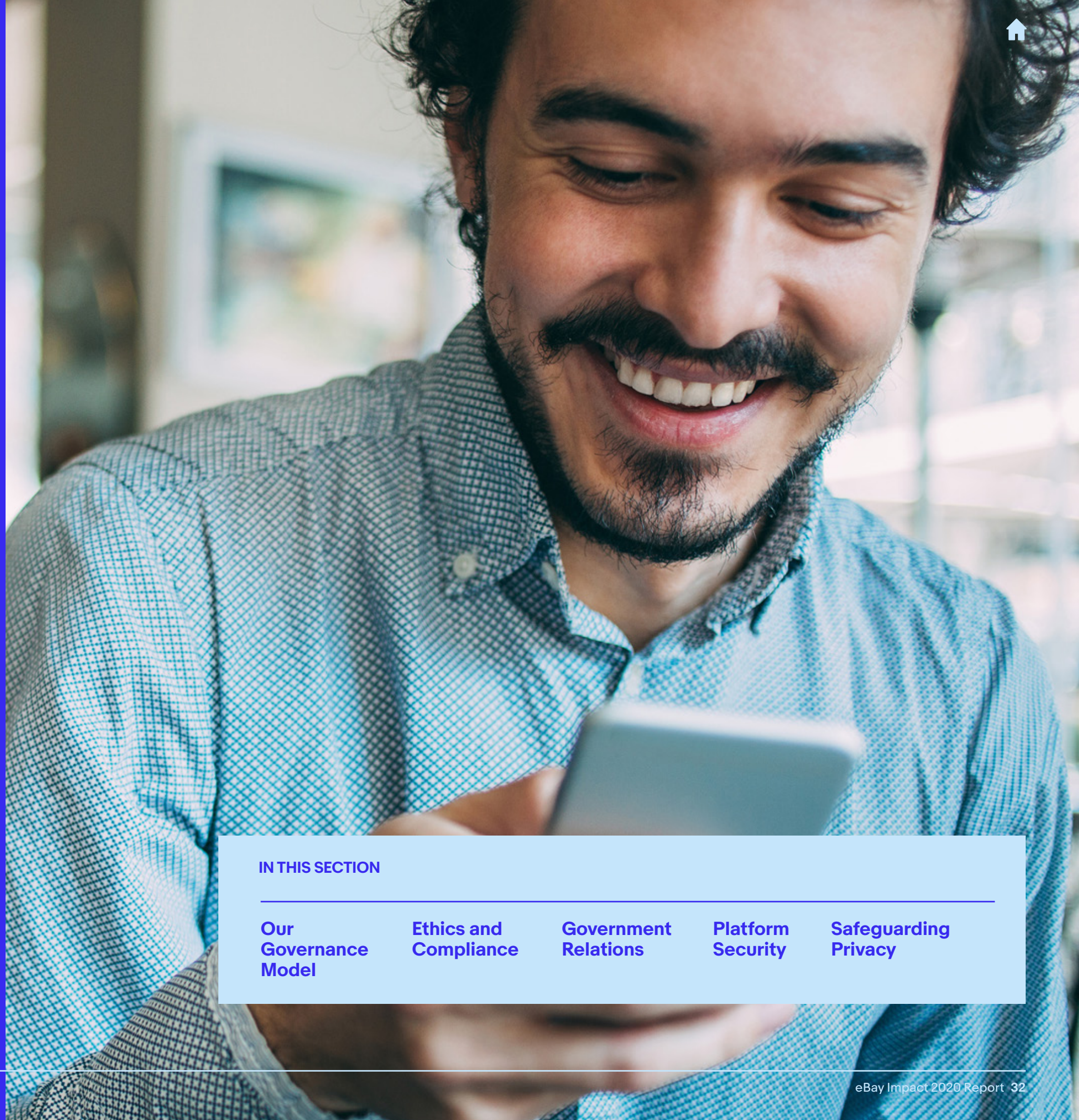
# Trusted Marketplace

**Our marketplace is built upon our strong business values of openness, honesty, integrity and trust**

Millions of people shop, sell and give on eBay every day, and we are driven by the trust our customers have in us to maintain a secure online marketplace that's always on.

For over 25 years, we have continued to build product and technological advancements, and evolve our programs and policies in service of our customers. Furthermore, we are committed to ensuring our marketplace is accessible for everyone and apply the relevant accessibility standards for our platform.

Our goal at eBay is to create a trusted space in which our employees, buyers, sellers, suppliers and partners can thrive.



## IN THIS SECTION

**Our Governance Model**

**Ethics and Compliance**

**Government Relations**

**Platform Security**

**Safeguarding Privacy**





## Our Governance Model

Guided by the eBay Impact Team, with oversight from eBay’s Board of Directors and Executive Leadership Team, our approach to environmental, social and governance (ESG) matters is integrated into the core of our business.

Specifically, the Board has a Corporate Governance and Nominating Committee (CGN) that oversees eBay’s policies and programs on ESG issues and sustainability reporting. The full Board has ultimate responsibility for risk oversight. ESG and sustainability updates are provided to the CGN at at least two board meetings annually.

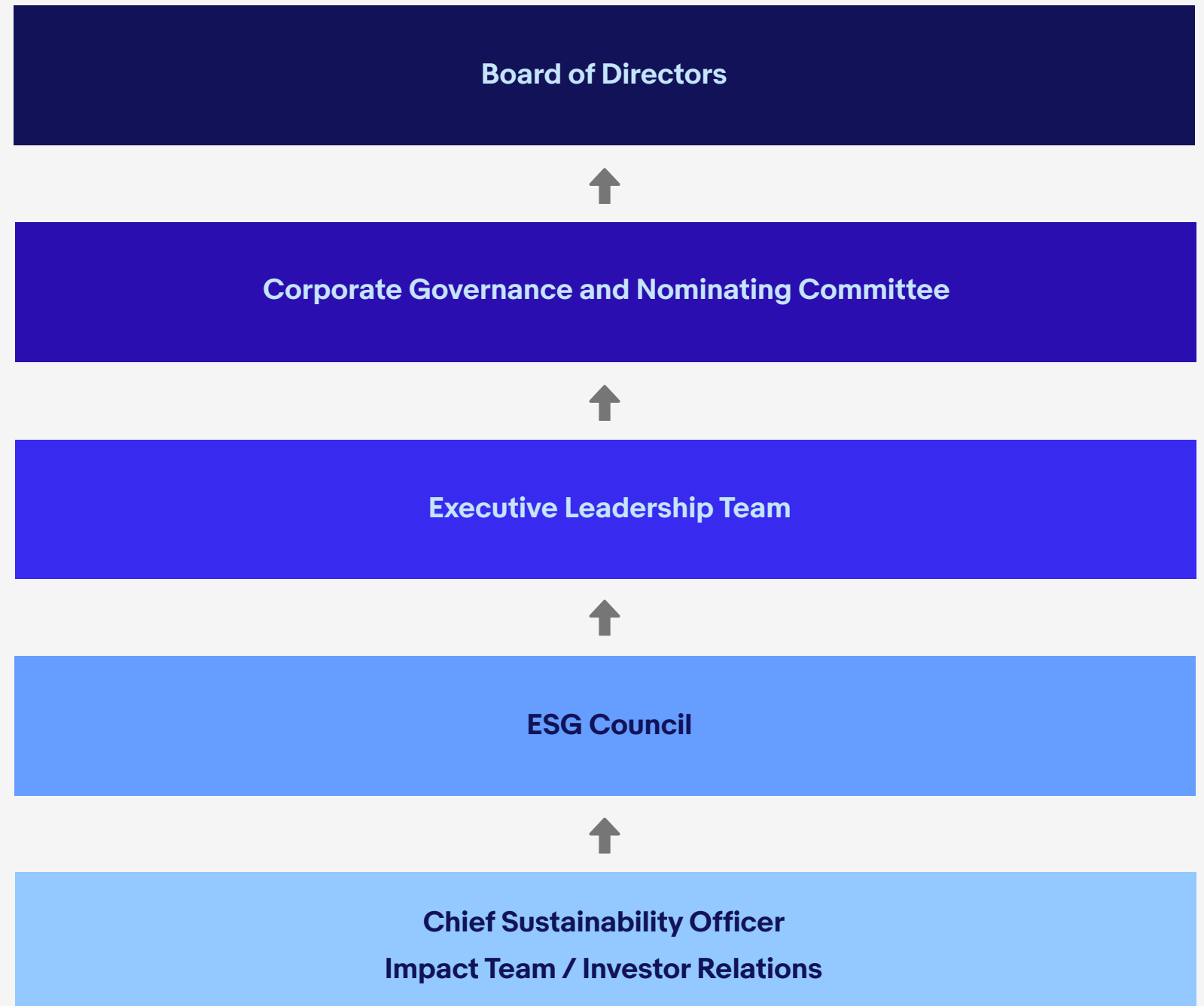
Our Chief Sustainability Officer (CSO) leads eBay’s Impact Team. The team works across eBay to help our business groups and functions prioritize ESG as part of the company’s overall strategy, including goal setting, impact measurement and reporting.

Each of eBay’s Impact goals is sponsored by a member of the Executive Leadership Team to ensure we prioritize and remain accountable to achieving these targets at the highest levels of our business. In addition, the CSO works closely with Investor Relations on ESG-related investor issues and disclosures.

To advance our strategies, manage risks and capitalize on opportunities, we have formed the ESG Council of senior leaders, which is composed of and engages with critical partners across teams, including: facilities, finance, government relations, information technology, risk management and transportation.

The ESG Council’s sponsor is our CEO, Jamie Iannone.

## eBay's ESG Governance Model





# Ethics and Compliance

We follow strict internal practices and policies that reflect our strong commitment to our stockholders, community and employees. We are resolved to exercising the highest level of ethical standards in everything we do.

Our policies, along with our [Code of Business Conduct and Ethics](#), demonstrate the expectation we have to operate in a way that protects and benefits our broader eBay community.

Our Business Ethics Officers (BEOs) play a key role in our ethics and compliance efforts by providing employees with policy guidance and supporting our annual training. In 2020, we expanded our BEO program to include employees from more departments to further increase employee access, resources and support.

Visit our [Investor Relations](#) website for additional corporate governance policies and practices.

## Human Rights

We strive to conduct our business in a manner consistent with the United Nations and the International Labour Organization's human rights principles. We aim to support, protect and promote fundamental human rights across our value chain, including those regarding wages, working hours, health and safety, freedom of association, non-discrimination, harassment prevention and the prevention of child, forced or bonded labor. We continuously evaluate our [Human Rights Policy Statement](#) and have recently updated the policy to include net neutrality and our policy on violence and violent criminals.

## Taxation

eBay has a strong focus on corporate responsibility, and we see responsible administration and payment of taxation as an important duty of our business. Compliance with our tax obligations is key to managing our tax risk. We understand the importance of tax in the wider context of business decisions and have processes in place to ensure tax matters are addressed appropriately as part of our decision-making process.

We are committed to complying with all tax laws, and as such, we aim to comply with the spirit and the letter of the law in all countries where we operate. We also are guided by relevant international standards including the Organisation for Economic Co-operation and Development (OECD). Read our most recently updated [Global Tax Policy](#).

## Supply Chain Management

eBay is committed to conducting business ethically, maintaining safe working conditions and advancing social and environmental responsibility. Accordingly, we expect our suppliers to abide by the following guidance in the [Supplier Code of Business Conduct & Ethics](#). With our supply chain management practices, we set a high bar with regard to:

- Environmental standards for the suppliers' processes, products and services
- Child labor
- Fundamental human rights
- Working conditions
- Remuneration, including advancing a living wage for workers within their value chain
- Occupational health and safety
- Business ethics
- Encouraging sustainable procurement policy for our suppliers' suppliers

We continuously evaluate our policy regarding business integrity, labor and human rights, environmental responsibility, cooperation with regulators, and supplier communications. In 2020, we made two key policy updates. The first addresses artificial intelligence (AI) and automated decision-making and asks suppliers to commit to practices that align more with our own internal, accountability AI principles. Additionally, we enhanced our stance on remuneration, requiring suppliers to promote and advance a living wage for workers within their value chain.

We prioritize performance, market competitive and transparent pricing, financial stability, risk mitigation and the ability to scale with our business. Specific to the environment, where we see opportunities to support circular commerce, we do so, such as partnering with our seller community to refurbish and resell our used corporate devices and site operations equipment. As we move forward, our product teams are seeking ways to extend this program with other sellers and corporate partnerships.



## Government Relations

We champion causes that matter to our user community.

eBay leverages its global brand and responsible practices; collaborative engagement with stakeholders; and the power of its users' voices to affect industry-changing policies. We focus on providing buyers and sellers with the ability to move goods safely and securely via the internet with minimal legislative interference.

eBay recognizes its imperative role in operating a safe and transparent marketplace. As such, this year eBay published its annual [Global Transparency Report](#) for the year 2020 in order to openly communicate its trust and safety policies and enforcement of those policies. Each year, eBay will build upon its capabilities and policy enforcement in order to protect its users.

Our global grassroots action networks—[eBay Main Street](#) and [Small Business Ambassador Network](#)—are ways for our sellers to stay informed on issues that affect ecommerce and take advantage of tools that give a voice in the legislative process about the journey we are on.

## Platform Security

The eBay Security Center offers robust tools and resources to help buyers and sellers connect in a trusted marketplace.

The [Security Center](#) provides steps for users to protect their information, recognize and report fake emails, as well as information for professional security researchers and law enforcement professionals. Additionally, eBay conducts internal testing to identify potential vulnerabilities to our technology infrastructure and information security management systems. We also engage third-party “ethical hackers” to try and break into our systems, which enables us to proactively remediate potential weaknesses. These and other forms of security audits occur on an ongoing and semi-annual basis.

eBay provides comprehensive information security and cybersecurity awareness training to all employees. Additionally, eBay provides specialized training to support critical functions at eBay. Oversight is provided by eBay’s Risk Committee at the Board level. The Board’s Risk Committee is tasked with oversight of our guidelines, policies and processes for monitoring and mitigating privacy and information security risks.



## Helping Our Community Get Involved

Our [Small Business Ambassador network \(SBAN\)](#) is a global advocacy group that enables sellers to get personally involved in shaping public policy that protects and promotes sellers utilizing eBay's platform. These eBay entrepreneurs connect with their elected officials to share their story through letter-writing campaigns and meetings with their Congressional representatives. The SBAN network includes eBay sellers in more than 20 countries around the world, and members in every U.S. state.



## Safeguarding Privacy

We are committed to maintaining a globally compliant privacy and information protection program that aligns with international best practices and standards, including the Cyber Security Framework of the National Institute of Standards and Technology (NIST) and the ISO 27001 and ISO 27002 standards. We also embrace the EU's General Data Protection Regulation (GDPR) and the California Consumer Privacy Act (CCPA) as an opportunity to demonstrate and deepen our commitment to protecting our user's data.

The Global Privacy Office maintains the high safety and security standards that we demand from all who participate on our platform. Millions of transactions happen every day on our site, and we value the trust that buyers and sellers place in eBay safeguarding all personal information. Our [Privacy Principles](#) and [User Privacy Notice](#) describe how we approach data privacy and outlines how eBay collects, uses, shares and manages personal information. eBay is committed to being transparent with our users about the data we collect, allowing users to easily access and update their data, limiting the sharing of customer information when possible and offering our users meaningful choices when it comes to privacy through our [Privacy Center](#).

In addition to eBay's privacy principles and the practices described in our privacy notice, eBay has established a set of [User Corporate Rules](#) (also referred to as Binding Corporate Rules), approved by the Luxembourg National Data Commission. These Corporate Rules are a commitment by eBay Inc. to adequately protect users' personal information regardless of where the data resides, and depending upon the location, may provide additional privacy rights through a privacy regulator or a court. eBay's User Corporate Rules are available in 16 languages.

## How We Continue to Partner In

### Protecting Intellectual Property

eBay is committed to protecting all intellectual property rights. We established the Verified Rights Owners (VeRO) Program to enable IP owners to quickly report any listings they believe infringe on their rights.

### Combating Illegal Wildlife Trafficking

eBay is committed to stopping illegal wildlife trafficking. For over a decade, eBay has taken a leadership role in fighting online wildlife trafficking on our marketplace. In 2008, we introduced our global ban on ivory sales and have continued to collaborate with government agencies, NGOs, industry peers and members of the eBay community to help us enforce our [Animal and Wildlife Products policy](#). To that end, in 2020 we blocked or removed over 257,000 listings globally that are prohibited under this policy. We also continue to collaborate with some of the world's largest ecommerce, technology and social media companies as part of the [Coalition to End Wildlife Trafficking Online](#), committing to an industry-wide approach to stop wildlife trafficking online. In addition, our work with the [Wildlife Trafficking Alliance](#) helps to raise public awareness about the scope of the wildlife trafficking crisis.



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# Appendix

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## About Us

**eBay is where the world goes to shop, sell and give. Our mission is to be the world's favorite destination for great value and unique selection. We give sellers the platform, solutions and support they need to grow their business and thrive. We measure our success by our customers' success.**

## About Our Information

Data is reflective of eBay's fiscal year 2020, which ended December 31, 2020, unless otherwise noted. All references to dollars are U.S. dollars. eBay reports financial data in its [2020 Annual Report on Form 10-K](#).

## How to Reach Us

For any questions or comments about eBay Impact, contact us [here](#).



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# Notes on Our Goals

## Circular Commerce

For this estimate, the number of pre-owned items sold in 2020 via consumer selling on eBay, and the USD value of these items, were collected for electronics and fashion categories for North America and the U.K. markets.

We assumed that buying a pre-owned item from eBay avoids the need for an equivalent new item to be produced. This new item is “avoided” and all of the environmental impacts associated with making it are also avoided.

To account for differences in quality and lifetime between new and pre-owned items, an adjustment factor was used. This was estimated to be approximately 40 percent, or 2.5 pre-owned products are needed to displace one new product.

Published environmental impact data were collected for the production of new items, matching eBay product categories as closely as possible.

Environmental impact data per item were then multiplied by the number of sold items to calculate the avoided impact of each listing category and overall for electronics and fashion in 2020. The financial savings to the buyer from purchasing pre-owned rather than new products were estimated using a similar approach.

## Carbon Emissions

The Scope 1 and 2 GHG emissions reduction goal was developed using science-based target setting best practices and is in line with emissions trajectories that keep global warming within 1.5 degrees Celsius based on the Special Report on Global Warming of 1.5° C ([Intergovernmental Panel on Climate Change, 2018](#)).

## Economic Empowerment

Growth in the number of enterprises is based on data from 1,253 U.S. counties that are considered to be “at risk” or “distressed” as defined by the [Economic Innovation Group’s 2020 Distressed Communities Index](#). This report uses eBay’s own proprietary data to build on the Economic Innovation Group’s (EIG) proprietary analysis of publicly available data provided by the U.S. Census Bureau. This report is the sole product of eBay and is not produced in partnership with the EIG. The date range of 2011 to 2018 is utilized here because more current data was not available at the time of publication of this report.

To determine the net businesses establishment growth rate for the “at-risk” and “distressed” county well-being quintiles, we separated counties into their corresponding well-being quintiles and then performed the following calculation for these two quintiles combined:  $[(\text{total number of 2018 business establishments}) - (\text{total number of 2011 business establishments})] / (\text{total number of 2011 business establishments})$ .

eBay (2018) [“Platform-Enabled Small Business Formation as a Counterweight Against Forces of Economic Concentration.”](#)

eBay (2019) [“United States Small Online Business Trade and Inclusive Growth Report.”](#)

eBay (2021) [“United States Small Online Business Report.”](#)



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## Forward-Looking Statement

This eBay Impact Report contains forward-looking statements relating to, among other things, the future performance of eBay Inc. and its consolidated subsidiaries that are based on the company's current expectations, forecasts, and assumptions and involve risks and uncertainties. These statements include, but are not limited to, statements regarding the company's eBay Impact goals and future environmental footprint. Actual results could differ materially from those predicted or implied and past performance should not be considered as an indication of future performance. Other factors that could cause or contribute to such differences include, but are not limited to: changes in political, business, and economic conditions, any regional or general economic downturn or crisis, and any conditions that affect ecommerce growth or crossborder trade; fluctuations in foreign currency exchange rates; the company's need to successfully react to the increasing importance of mobile commerce and the increasing social aspect of commerce; an increasingly competitive environment for our business; changes to the company's capital allocation or management of operating cash; the company's ability to manage its indebtedness, including managing exposure to interest rates and maintaining its credit ratings; the company's need to manage an increasingly large enterprise with a broad range of businesses of varying degrees of maturity and in many different geographies; the company's need and ability to manage regulatory, tax, data security, and litigation risks; the company's ability to timely upgrade and develop its technology systems, infrastructure, and customer service capabilities at reasonable cost while maintaining site stability and performance and adding new products and features; and the company's ability to integrate, manage, and grow businesses that have been acquired or may be acquired in the future.

The forward-looking statements in this Impact Report do not include the potential impact of any acquisitions or divestitures that may be

announced and/or completed after the date hereof. More information about factors that could affect the company's operating results is included under the captions "Risk Factors" and "Management's Discussion and Analysis of Financial Condition and Results of Operations" in the company's most recent Annual Report on Form 10-K and subsequent quarterly reports on Form 10-K, copies of which may be obtained by visiting the company's Investor Relations or the SEC's website. All information in this Impact Report is as of May 11, 2021. Undue reliance should not be placed on forward-looking statements, which are based on information available to the company on the date hereof. The company assumes no obligation to update such statements.



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# List of Reports and Policies

## Reports:

- Impact Reports: [2019](#), [2018](#), [2017](#), [2016](#)
- CDP Climate Change Response: [2020](#), [2019](#), [2018](#), [2017](#), [2016](#)
- Diversity, Equity and Inclusion Reports: [2020](#), [2019](#), [2018](#), [2017](#), [2016](#)
- EEO-1 Reports: [2018](#), [2017](#), [2016](#)
- [Task Force on Climate-Related Financial Disclosures Report](#)
- [Global Transparency Report 2020](#)

## Policies & Statements:

- [Corporate Governance Policy](#)
- [Environmental Policy](#)
- [Privacy Notice](#)
- [Global Tax Policy](#)
- [Code of Business Conduct and Ethics](#)
- [Supplier Code of Business Conduct and Ethics](#)
- [Human Rights Policy Statement](#)





## GRI Index

To assist stakeholders in understanding and benchmarking our performance, we utilize the Global Reporting Initiative (GRI) Standards. The GRI Standards includes an internationally recognized set of indicators for economic, environmental and social topics related to business performance. (For additional information on the GRI Standards, please visit [www.globalreporting.org](http://www.globalreporting.org).)

The references provided in our GRI Content Index includes content in our 2020 Impact Report, direct answers with further detail and links to publicly available sources on our corporate website.

### I. General Disclosures:

Indicator	Description	References
Organizational Profile		
102-1	Name of the organization	eBay, Inc.
102-2	Activities, brands, products, and services	<a href="#">Our Company</a> ; <a href="#">2020 10-K</a> , pages 4-7
102-3	Location of headquarters	Our corporate headquarters are located at 2025 Hamilton Avenue in San Jose, California 95125.
102-4	Location of operations	<a href="#">Our Company</a> ; <a href="#">2020 10-K</a> , page 29
102-5	Ownership and legal form	eBay, Inc. (Ticker: "EBAY") is a publicly-traded company on the NASDAQ Exchange.
102-6	Markets served	<a href="#">Our Company</a> ; <a href="#">2020 10-K</a> , pages 4-7
102-7	Scale of the organization	<a href="#">2020 10-K</a> , pages 7, 9 and 32
102-8	Information on employees and other workers	<a href="#">2020 10-K</a> , page 9
102-9	Supply chain	<a href="#">Supply Chain Management</a> , page 34; eBay's supply chain consists primarily of information technology, professional services and office supplies to support our digital platforms.
102-10	Significant changes to the organization and its supply chain	<a href="#">2020 10-K</a> , pages 7 and 34; On February 13, 2020, we closed the previously announced sale of our StubHub business.
102-11	Precautionary Principle or approach	<a href="#">Our Impact Goals</a> , pages 7-10; <a href="#">Supporting Sustainable Development</a> , page 11; <a href="#">Sustainable Commerce</a> , page 18; <a href="#">Environmental Policy</a>
102-12	External initiatives	<a href="#">Supporting Sustainable Development</a> , pages 11-12; <a href="#">Key Sustainable Commerce Partners</a> , page 24; <a href="#">How We Continue to Partner In</a> , page 36; External initiatives include the CERES Business for Innovative Climate and Energy Policy (BICEP) Network, the Corporate Renewable Buyers' Alliance Principles and the Global Coalition to End Wildlife Trafficking Online.
102-13	Membership of associations	<a href="#">2020 Trade Association Memberships and Dues</a>
Strategy		
102-14	Statement from the most senior decision-maker	<a href="#">Message from our CEO</a> , page 2
102-15	Key impacts, risks, and opportunities	<a href="#">Overview</a> , pages 4-13; <a href="#">2020 10-K</a> , pages 11-28; <a href="#">CDP 2020 Climate Change Response</a> , pages 5-12; <a href="#">Task Force on Climate-Related Financial Disclosures Report</a> , pages 5-6
Ethics and Integrity		
102-16	Values, principles, standards, and norms of behavior	<a href="#">Our Company</a> ; <a href="#">Code of Business Conduct and Ethics</a> ; <a href="#">Human Rights Policy Statement</a>
102-17	Mechanisms for advice and concerns about ethics	<a href="#">Code of Business Conduct and Ethics</a> , pages 62-63; <a href="#">eBay Integrity Helpline</a>



## GRI Index (cont'd)

Indicator	Description	References
Governance		
102-18	Governance structure	<a href="#">Board of Directors</a> ; <a href="#">Committee Composition</a> ; <a href="#">Governance Guidelines of the Board of Directors</a>
102-22	Composition of the highest governance body and its committees	<a href="#">Board of Directors</a> ; <a href="#">Committee Composition</a>
102-23	Chair of the highest governance body	eBay's Corporate Governance Guidelines require that the roles of Chairman of the Board and CEO be held by separate individuals and require the appointment of a lead independent director if the Chairman of the Board is not an independent director.  Paul S. Pressler is our Chairman of the Board. The separation of the offices of the Chairman of the Board and CEO aids in the Board's oversight of management and it allows our CEO to focus primarily on his management responsibilities.
102-24	Nominating and selecting the highest governance body	<a href="#">Governance Guidelines of the Board of Directors</a> , pages 1-3; <a href="#">Charter of the Corporate Governance &amp; Nominating Committee</a> ; <a href="#">2021 Proxy Statement</a> , pages 5 and 20-21
102-25	Conflicts of interest	<a href="#">Governance Guidelines of the Board of Directors</a> ; <a href="#">2021 Proxy Statement</a> , page 33
102-26	Role of highest governance body in setting purpose, values, and strategy	<a href="#">Our Governance Model</a> , page 33; <a href="#">Committee Charters</a>
102-27	Collective knowledge of highest governance body	<a href="#">Board of Directors</a> ; <a href="#">2021 Proxy Statement</a> , pages 5-18
102-28	Evaluating highest governance body's performance	<a href="#">Governance Guidelines of the Board of Directors</a> , page 6
102-35	Remuneration policies	<a href="#">Charter of the Compensation Committee</a> ; <a href="#">2021 Proxy Statement</a> , pages 50-53
102-36	Process for determining remuneration	<a href="#">2021 Proxy Statement</a> , page 64
102-38	Annual compensation ratio	<a href="#">2021 Proxy Statement</a> , page 84
Stakeholder Engagement		
102-40	List of stakeholder groups	eBay's stakeholders include shareholders, employees, buyers, sellers and local communities.
102-41	Collective bargaining agreements	<a href="#">Human Rights Policy Statement</a>
102-42	Identifying and selecting stakeholders	We consider the degree that stakeholders may be directly impacted by our business activities and importance of partnership with stakeholders towards achieving our mission and business strategies.
102-43	Approach to stakeholder engagement	<a href="#">Our Company</a> ; <a href="#">Partner to Sellers</a> ; <a href="#">Our Community</a> ; <a href="#">eBay Impact</a>  eBay's customer satisfaction score is a top enterprise metric for the company. It is continuously measured among customers that interact with eBay Customer Service. We report on our progress on this metric to our leadership team on a weekly basis. In addition to our customer satisfaction score, we also measure eBay's net promoter score among users of our platform.
102-44	Key topics and concerns raised	<a href="#">Issues Material to eBay</a> , page 6; <a href="#">Policy Issues</a>
Reporting Practice		
102-45	Entities included in the consolidated financial statements	<a href="#">2020 10-K</a> , page 67
102-46	Defining report content and topic boundaries	To define report content and boundaries for our GRI Specific Standard Disclosures, we have assessed the materiality of topics among key stakeholder groups both within and outside our organization.
102-47	List of material topics	The list of material topics can be found in the "Specific Standard Disclosures" section of the GRI Content Index.
102-48	Restatements of information	<a href="#">Environmental Footprint</a> , pages 20-23
102-49	Changes in reporting	None during the reporting period
102-50	Reporting period	Our reporting period covers calendar year 2020.
102-51	Date of most recent report	May 2020
102-52	Reporting cycle	Annual
102-53	Contact point for questions regarding the report	<a href="mailto:impact@ebay.com">impact@ebay.com</a>
102-56	External assurance	<a href="#">Verification Statements</a> , pages 48-51



## GRI Index (cont'd)

### II. Specific Standard Disclosures:

#### Management Approach Disclosures and Indicators

Indicator	Description	References
<b>ECONOMIC</b>		
<b>Economic Performance</b>		
103	Management approach disclosure	<a href="#">2020 10-K</a> , pages 7 and 32-33; <a href="#">Global Tax Policy</a> ; <a href="#">Taxation</a> , page 34
201-1	Direct economic value generated and distributed	<a href="#">Our Impact Goals</a> , pages 7-10; <a href="#">Supporting Sustainable Development</a> , pages 11-12; <a href="#">2020 10-K</a> , page 7 and 32-33; <a href="#">Goals and Progress</a>
201-2	Financial implications and other risks and opportunities due to climate change	<a href="#">CDP 2020 Climate Change Response</a> , pages 5-12; <a href="#">Task Force on Climate-Related Financial Disclosures Report</a> , pages 5-6
201-3	Defined benefit plan obligations and other retirement plans	<a href="#">2021 Proxy Statement</a> , page 52
<b>Indirect Economic Impacts</b>		
103	Management approach disclosure	<a href="#">Our Impact Goals</a> , pages 7-10; <a href="#">Supporting Sustainable Development</a> , pages 11-12; <a href="#">Our Company</a> ; <a href="#">eBay Impact</a> ; <a href="#">eBay Main Street</a> ; <a href="#">eBay for Charity</a> ; <a href="#">eBay Foundation</a>
203-1	Infrastructure investments and services supported	<a href="#">Economic Opportunity</a> , pages 14-17; <a href="#">Recommerce Report</a> ; <a href="#">Goals and Progress</a> ; <a href="#">eBay for Charity</a> ; <a href="#">eBay Foundation</a>
<b>Anti-Corruption</b>		
103	Management approach disclosure	<a href="#">Ethics &amp; Compliance</a> , page 34; <a href="#">Code of Business Conduct and Ethics</a> eBay maintains anti-corruption policies and procedures that comport with the requirements of the U.S. Foreign Corrupt Practices Act and the U.K. Bribery Act. The policy explicitly prohibits bribery and corrupt conduct, including facilitation payments, and establishes procedures for advance approval of gifts, travel, and entertainment to third parties. eBay conducts enhanced due diligence on third parties that pose an elevated risk of corruption.
205-1	Operations assessed for risks related to corruption	eBay's Ethics & Compliance function conducts regular risk assessments to understand how effective the program is at addressing corruption risk to the company.
205-2	Communication and training on anti-corruption policies and procedures	All new hires at eBay are required to complete an online compliance training course within 90 days of hire, which includes an overview of the Code of Business Conduct & Ethics, the whistleblower program, and anti-corruption.  All eBay employees are also required to complete an annual compliance training that includes modules on the Code of Business Conduct & Ethics, the whistleblower program and anti-corruption.  Additionally, eBay's Ethics & Compliance team, which includes a network of fifteen Business Ethics Officers located in different offices globally, hold regular outreach events to raise awareness of compliance issues and available resources for support.
205-3	Confirmed incidents of corruption and actions taken	None during the reporting period
<b>ENVIRONMENTAL</b>		
<b>Energy</b>		
103	Management approach disclosure	<a href="#">Our Impact Goals</a> , page 9; <a href="#">Environmental Footprint</a> , page 20; <a href="#">Energy Use</a> , page 21; <a href="#">Renewable Energy</a> , page 22; <a href="#">Environmental Policy</a> ; <a href="#">Goals and Progress</a>
302-1	Energy consumption within the organization	<a href="#">Energy Use</a> , page 21; <a href="#">Renewable Energy</a> , page 22; <a href="#">Our Environmental Footprint</a>
302-2	Energy intensity	In 2020, energy intensity was 42,234 kilowatt hours (kWh) per million dollars of revenue.
302-3	Reduction of energy consumption	<a href="#">Energy Use</a> , page 21; <a href="#">Our Environmental Footprint</a>
<b>Water and Effluents</b>		
103	Management approach disclosure	<a href="#">Water Consumption</a> , page 23; <a href="#">Environmental Policy</a>



## GRI Index (cont'd)

### II. Specific Standard Disclosures:

#### Management Approach Disclosures and Indicators

Indicator	Description	References
303-1	Interactions with water as a shared resource	<a href="#">Water Consumption</a> , page 23; <a href="#">Environmental Policy</a>
303-3	Water withdrawal	<a href="#">Water Consumption</a> , page 23; <a href="#">Our Environmental Footprint</a>
<b>Emissions</b>		
103	Management approach disclosure	<a href="#">Our Impact Goals</a> , page 9; <a href="#">Greenhouse Gas Emissions</a> , page 20; <a href="#">Renewable Energy</a> , page 22; <a href="#">Key Sustainable Commerce Partnerships</a> , page 24; <a href="#">Environmental Policy</a> ; <a href="#">Goals and Progress</a>
305-1	Direct (Scope 1) GHG emissions	<a href="#">Greenhouse Gas Emissions</a> , page 20; <a href="#">Our Environmental Footprint</a>
305-2	Energy indirect (Scope 2) GHG emissions	<a href="#">Greenhouse Gas Emissions</a> , page 20; <a href="#">Our Environmental Footprint</a>
305-3	Other indirect (Scope 3) GHG emissions	<a href="#">Greenhouse Gas Emissions</a> , page 20; <a href="#">Our Environmental Footprint</a>
305-4	GHG emissions intensity	In 2020, greenhouse gas emissions intensity was 6.46 metric tons of CO2e per million dollars of revenue.
305-5	Reduction of GHG emissions	<a href="#">Greenhouse Gas Emissions</a> , page 20; <a href="#">Renewable Energy</a> , page 22; <a href="#">Goals and Progress</a>
<b>Waste</b>		
103	Management approach disclosure	<a href="#">Waste Diversion</a> , page 23; <a href="#">Environmental Policy</a>
306-2	Management of significant waste-related impacts	<a href="#">Waste Diversion</a> , page 23; <a href="#">Sustainable Commerce</a> , page 18
306-4	Waste diverted from disposal	<a href="#">Waste Diversion</a> , page 23 This indicator is partially reported.
<b>Environmental Compliance</b>		
103	Management approach disclosure	<a href="#">Environmental Policy</a>
307-1	Non-compliance with environmental laws and regulations	No material instances during the reporting period
<b>Supplier Environmental Assessment</b>		
103	Management approach disclosure	<a href="#">Supply Chain Management</a> , page 34; <a href="#">Supplier Code of Business Conduct &amp; Ethics</a>
308-1	New suppliers that were screened using environmental criteria	<a href="#">Supply Chain Management</a> , page 34
<b>SOCIAL</b>		
<b>Employment</b>		
103	Management approach disclosure	<a href="#">Culture &amp; Workforce</a> , pages 26-31; <a href="#">Our Benefits</a>
401-3	Parental leave	<a href="#">Health and Financial Benefits</a> , page 29
<b>Training and Education</b>		
103	Management approach disclosure	<a href="#">Culture &amp; Workforce</a> , pages 26-31
404-2	Programs for upgrading employee skills and transition assistance programs	<a href="#">Professional Development</a> , page 27
404-3	Percentage of employees receiving regular performance and career development reviews	All employees receive feedback on their performance, whether through the performance management process, career development planning sessions or other, more informal conversations.

**GRI Index (cont'd)****II. Specific Standard Disclosures:**

## Management Approach Disclosures and Indicators

Indicator	Description	References
<b>Diversity and Equal Opportunity</b>		
103	Management approach disclosure	<a href="#">Diversity, Equity and Inclusion</a> , page 31; <a href="#">2020 Diversity, Equity &amp; Inclusion Report</a> ; <a href="#">Diversity, Equity &amp; Inclusion</a>
405-1	Diversity of governance bodies and employees	<a href="#">Diversity &amp; Inclusion By The Numbers</a> ; <a href="#">2020 Diversity, Equity &amp; Inclusion Report</a> ; <a href="#">Board of Directors</a>
405-2	Ratio of basic salary and remuneration of women to men	<a href="#">2020 Diversity, Equity &amp; Inclusion Report</a> , page 7
<b>Human Rights Assessment</b>		
103	Management approach disclosure	<a href="#">Human Rights</a> , page 34; <a href="#">Human Rights Policy Statement</a>
412-1	Operations that have been subject to human rights reviews or impact assessments	<a href="#">Human Rights</a> , page 34; <a href="#">Human Rights Policy Statement</a>
412-2	Employee training on human rights policies or procedures	<a href="#">Human Rights</a> , page 34; <a href="#">Human Rights Policy Statement</a>
<b>Local Communities</b>		
103	Management approach disclosure	<a href="#">Economic Opportunity</a> , pages 14-17; <a href="#">Recommerce Report</a> ; <a href="#">Our Community</a> ; <a href="#">eBay Impact</a> ; <a href="#">eBay Main Street</a> ; <a href="#">eBay for Charity</a> ; <a href="#">eBay Foundation</a>
413-1	Operations with local community engagement, impact assessments, and development programs	<a href="#">eBay Impact</a> ; <a href="#">eBay Main Street</a>
<b>Supplier Social Assessment</b>		
103	Management approach disclosure	<a href="#">Supply Chain Management</a> , page 34; <a href="#">Supplier Code of Business Conduct &amp; Ethics</a>
414-1	New suppliers that were screened using labor practices criteria	<a href="#">Supply Chain Management</a> , page 34
<b>Public Policy</b>		
103	Management approach disclosure	<a href="#">Government Relations</a> , page 35; <a href="#">eBay Main Street</a> ; <a href="#">Government Relations</a>
415-1	Political contributions	<a href="#">U.S. Political Contributions and Disclosures</a>
<b>Customer Privacy</b>		
103	Management approach disclosure	<a href="#">Platform Security</a> , page 35; <a href="#">Safeguarding Privacy</a> , page 36; <a href="#">eBay Privacy Center</a>
418-1	Substantiated complaints regarding breaches of customer privacy and losses of customer data	None during the reporting period



## SASB Disclosure

The Sustainable Accounting Standards Board (SASB) is an independent, private sector organization with a mission is to develop and disseminate sustainability accounting standards that help public corporations disclose material, decision-useful information to investors. (For additional information on SASB, please visit [www.sasb.org](http://www.sasb.org).)

To assist investors and stakeholders, eBay has cross-referenced SASB accounting metrics for the ecommerce industry to disclosures within our 2020 Impact Report and on our corporate website.

Code	Accounting Metrics	References
<b>Hardware Infrastructure Energy &amp; Water Management</b>		
CG-EC-130a.1	(1) Total energy consumed (2) % grid electricity (3) % renewable	<a href="#">Energy Use</a> , page 21; <a href="#">Renewable Energy</a> , page 22; <a href="#">Our Environmental Footprint</a>
CG-EC-130a.2	(1) Total water withdrawn and consumed (2) % in regions with high or extremely high baseline water stress	<a href="#">Water Consumption</a> , page 23; <a href="#">Our Environmental Footprint</a> In 2020, approximately 2% of water used was in regions with high or extremely high baseline water stress.
CG-EC-130a.3	Discussion of the integration of environmental considerations into strategic planning for data center needs	<a href="#">Sustainable Commerce</a> , page 18; <a href="#">Energy Use</a> , page 21; <a href="#">Renewable Energy</a> , page 22
<b>Data Privacy &amp; Advertising Standards</b>		
CG-EC-220a.1	Number of users whose information is used for secondary purposes	<a href="#">eBay's User Privacy Notice</a> describes the purposes for which eBay processes users' personal information (see Section 5). eBay primarily processes such information to provide and improve our services, to provide users with a personalized user experience on our website, to contact users about their eBay account and our services, to provide customer service, to provide users with personalized advertising and marketing communications, and to detect, prevent, mitigate and investigate fraudulent or illegal activity. We also share users' information with third parties for these purposes.
CG-EC-220a.2	Description of policies and practices relating to behavioral advertising and user privacy	<a href="#">eBay Privacy Center</a> Subject to compliance with applicable laws and industry self-regulatory principles, eBay may use user information, such as cookie-data generated on our platform, so that advertising from third parties can be personalized for consumers on eBay or on other apps or sites. In the EEA, eBay has implemented a Consent Management Platform (CMP), based on the IAB Europe Transparency & Consent Framework (TCF). The TCF is an industry-wide solution developed by the Interactive Advertising Bureau Europe (IAB Europe), the leading European industry association for online advertising. The CMP landing page describes how eBay uses cookies, partners with advertisers and collects information from users' devices to create a consistent and personalized experience. Users in the EEA can determine whether they consent to the use of cookies and similar technologies for marketing purposes through the CMP. Additionally, all users can specify their advertising preferences by adjusting the settings for the usage of first-party cookies (and similar technologies) for marketing purposes on the site AdChoice—eBay Advertising Preferences.
<b>Data Security</b>		
CG-EC-230a.1	Description of approach to identifying and addressing data security risks	<a href="#">Platform Security</a> , page 35; <a href="#">Safeguarding Privacy</a> , page 36; <a href="#">eBay Privacy Center</a>
CG-EC-230a.2	(1) Number of data breaches (2) % involving personally identifiable information (PII) (3) Number of users affected	None during the reporting period.
<b>Employee Recruitment, Inclusion &amp; Performance</b>		
CG-EC-330a.3	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff and (3) all other employees	<a href="#">2020 Diversity, Equity &amp; Inclusion Report</a> ; <a href="#">Diversity &amp; Inclusion By The Numbers</a>
<b>Product Packaging &amp; Distribution</b>		
CG-EC-410a.1	Total greenhouse gas (GHG) footprint of product shipments	In 2020, the total estimated GHG footprint of product shipments in the U.S. was 898,400 metric tons of CO <sub>2</sub> e.
CG-EC-410a.2	Discussion of strategies to reduce the environmental impact of product delivery	In an ongoing environmental stewardship effort, eBay now procures all paper and cardboard shipping supplies with the highest levels of post-consumer recycled content possible while maintaining structural integrity. For boxes, we procure 50% with post-consumer content. For water tape, we procure with 80% post-consumer content. In addition, all polyethylene mailers are now 100% biodegradable.

<sup>1</sup> The SASB criteria is limited to breaches in which users were notified of the breach, either as required by law or voluntarily.



## SASB Disclosure

Code	Activity Metrics	References
CG-EC-000.A	Entity-defined measure of user activity	<a href="#">Our Company; 2020 10-K</a> , page 7 In 2020, eBay maintained more than 185 million active buyers, over 19 million sellers and approximately 1.6 billion live listings on our platforms.
CG-EC-000.B	Data processing capacity, % outsourced	<a href="#">Environmental Footprint</a> , pages 20-23 In 2020, data center electricity consumption was 336,095 MWh. Approximately 68% of this consumption was from outsourced data centers.
CG-EC-000.C	Number of shipments	<a href="#">2020 10-K</a> , page 7 In 2020, eBay's gross merchandising volume generated \$100 billion.



# Verification Statements

## Energy Use and Greenhouse Gas Emissions Statement



To: The Stakeholders of eBay

APEX Companies LLC, (Apex) was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by eBay for the period stated below. This Verification Opinion Declaration applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of eBay. eBay is responsible for the preparation and fair presentation of the GHG emissions statement in accordance with the criteria. Apex's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze, and review the information. Apex is responsible for expressing an opinion on the GHG emissions statement based on the verification. Verification activities applied in a limited level of assurance verification are less extensive in nature, timing, and extent than in a reasonable level of assurance verification.

### Boundaries of the reporting company GHG emissions covered by the verification:

- Operational Control
- Worldwide

**Types of GHGs:** CO<sub>2</sub>, N<sub>2</sub>O, CH<sub>4</sub>, HFCs

### Energy Type and Consumption:

- Electricity: 392,369 megawatt hours (MWh)
- Natural gas: 40,125 MWh

- Other Energy (jet fuel, purchased steam, diesel stationary): 2,516 MWh
- Percentage Renewable Electricity: 74%
- Percentage Non-Renewable Electricity: 26%

Data and information supporting the reported energy consumption were in some cases estimated rather than historical in nature.

### GHG Emissions Statement:

- Scope 1: 19,203 metric tons of CO<sub>2</sub> equivalent
- Scope 1: Purchased Carbon Offset for Corporate Jet Emissions: 356 metric tons of CO<sub>2</sub> equivalent
- Net Scope 1 (Total Scope 1 less carbon offsets): 18,847 metric tons of CO<sub>2</sub> equivalent
- Scope 2 (Location-Based): 139,389 metric tons of CO<sub>2</sub> equivalent
- Scope 2 (Market-Based): 47,715 metric tons of CO<sub>2</sub> equivalent
- Scope 3 Business Travel: 3,710 metric tons of CO<sub>2</sub> equivalent

Data and information supporting the Scope 1, Scope 2 and Scope 3 GHG emissions assertion were in some cases estimated rather than historical in nature.

### Period covered by GHG emissions and energy verification:

- January 1, 2020 to December 31, 2020

### Criteria against which verification conducted:

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2)
- WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3)

### Reference Standard:

- ISO 14064-3 (2019-04) Second Edition: Greenhouse gases—Part 3: Specification with guidance for the verification and validation of greenhouse gas statements

### Level of Assurance and Qualifications:

- Limited
- This verification used a materiality threshold of 5% for aggregate errors in sampled data for each of the above indicators
- Qualifications: None

### GHG and Energy Verification Methodology:

Evidence gathering procedures included but were not limited to:

- Interviews with relevant personnel of eBay and eBay's consultant;
- Review of documentary evidence produced by eBay;
- Review of eBay data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions; and
- Audit of sample of data used by eBay to determine GHG emissions.

### Verification Opinion:

Based on the process and procedures conducted, there is no evidence that the energy and GHG emissions statement shown above:

- is not materially correct and is not a fair representation of the GHG emissions data and information; and
- has not been prepared in accordance with the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2), and WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3).

It is our opinion that eBay has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of energy consumption and GHG emissions for the stated period and boundaries.





## Statement of independence, impartiality, and competence

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

No member of the verification team has a business relationship with eBay, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of Apex's standard methodology for the verification of greenhouse gas emissions data.

### Attestation:

David Reilly, Lead Verifier  
Principal Consultant  
Apex Companies, LLC.  
Santa Ana, California

Trevor Donaghu, Technical Reviewer  
Program Manager  
Apex Companies, LLC.  
Pleasant Hill, California

April 16, 2021

*This verification statement, including the opinion expressed herein, is provided to eBay Inc. and is solely for the benefit of eBay Inc. in accordance with the terms of our agreement. We consent to the release of this statement by you to CDP in order to satisfy the terms of CDP disclosure requirements but without accepting or assuming any responsibility or liability on our part to CDP or to any other party who may have access to this statement.*



# Verification Statements

## Water Statement



To: The Stakeholders of eBay

Apex Companies LLC, (Apex) was engaged to conduct an independent verification of the water withdrawal reported by eBay for the period stated below. This Verification Opinion Declaration applies to the related information included within the scope of work described below.

The determination of the total water withdrawal quantity is the sole responsibility of eBay. Apex's sole responsibility was to provide independent verification on the accuracy of the total water withdrawal quantity reported, and on the underlying systems and processes used to collect, analyze, and review the information.

### Boundaries of the reporting company water withdrawal covered by the verification:

- Operational Control
- Worldwide

### Water Withdrawal Statement:

- Total Water Withdrawal: 262,237 cubic meters

Data and information supporting the reported water withdrawal were in most cases historical in nature, but in some cases estimated.

### Period covered by water withdrawal verification:

- January 1, 2020 to December 31, 2020

### Reporting Protocols against which verification was conducted:

- CDP Guidance for Companies, for Corporate Reporting on Water on Behalf of Investors and Supply Chain Members (Water Withdrawal)

### Verification Protocols used to conduct the verification:

- Apex's standard procedures and guidelines for external Assurance of Sustainability Reports and International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after Dec. 15, 2015), issued by the International Auditing and Assurance Standards Board.

### Level of Assurance and Qualifications:

- Limited
- This verification used a materiality threshold of  $\pm 5\%$  for aggregate errors in sampled data.

### Verification Methodology:

- Interviews with relevant personnel of eBay and their consultant;
- Review of documentary evidence produced by eBay;
- Review of eBay data and information systems and methodology for collection, aggregation, analysis and review of information used to determine water withdrawal reported by eBay;
- Audit of sample of data used by eBay to determine total water withdrawal.

### Assurance Opinion:

Based on the process and procedures conducted, there is no evidence that the water withdrawal statement shown above:

- is not a fair representation of the water withdrawal data and information; and

- has not been prepared in accordance with the CDP Reporting Guidelines.

It is our opinion that eBay has established appropriate systems for the collection, aggregation, and analysis of quantitative data for determination of its water withdrawal for the stated period and boundaries.

### Statement of independence, impartiality, and competence

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

No member of the verification team has a business relationship with eBay, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems, and processes, has over 20 years combined experience in this field and an excellent understanding of Apex's standard methodology for the verification of environmental data.

**Attestation:**

David Reilly, Lead Verifier  
Principal Consultant  
Apex Companies, LLC.  
Santa Ana, California

Trevor Donaghu, Technical Reviewer  
Program Manager  
Apex Companies, LLC.  
Pleasant Hill, California

April 26, 2021

*This verification statement, including the opinion expressed herein, is provided to eBay Inc. and is solely for the benefit of eBay Inc. in accordance with the terms of our agreement. We consent to the release of this statement by you to CDP or others in order to satisfy the terms of CDP disclosure requirements but without accepting or assuming any responsibility or liability on our part to CDP or to any other party who may have access to this statement.*

ebay