

GRI and SASB Indices

eBay Impact
2022 Report



GRI Index

To assist stakeholders in understanding and benchmarking our performance, we utilize the Global Reporting Initiative (GRI) revised Universal Standards. For additional information on the GRI Standards, please visit www.globalreporting.org.

The references provided in our GRI Content Index includes content in our [2022 Impact Report](#), direct answers with further detail and links to publicly available sources on our corporate website.

General Disclosures:

Indicator	Description	References
2-1	Organizational details	Our Company ; 2022 Annual Report / Form 10K , pages 4-10
2-2	Entities included in the organization's sustainability reporting	The boundary for eBay's 2022 Impact Report includes environmental and social indicators that are under operational control.
2-3	Reporting period, frequency and contact point	Our reporting period covers calendar year 2022; We publish an Impact Report annually; impact@ebay.com
2-4	Restatements of information	Environmental Footprint (Greenhouse Gas Emissions; Energy; Water and Waste)
2-5	External assurance	ESG Independent Assurance Statements
2-6	Activities, value chain and other business relationships	2022 Annual Report / Form 10K , pages 4-10; eBay's upstream supply chain consists primarily of information technology, professional services and office supplies to support our digital platforms.
2-7	Employees	Our People ; Our Values ; 2022 Diversity, Equity & Inclusion Report ; 2022 Annual Report / Form 10K , pages 8-10
2-8	Workers who are not employees	2022 Annual Report / Form 10K , pages 8-10
2-9	Governance structure and composition	2023 Proxy Statement , pages 9-10 and 19-25; Governance Guidelines for the Board of Directors ; Board of Directors ; Committee Composition
2-10	Nomination and selection of the highest governance body	2023 Proxy Statement , page 12; Governance Guidelines for the Board of Directors ; Corporate Governance and Nominating Committee Charter
2-11	Chair of the highest governance body	2023 Proxy Statement , pages 9 and 16; Board of Directors
2-12	Role of the highest governance body in overseeing the management of impacts	How We Operate (Our Governance Model); 2023 Proxy Statement , pages 26-30
2-13	Delegation of responsibility for managing impacts	How We Operate (Our Governance Model); 2023 Proxy Statement , pages 26-30
2-14	Role of the highest governance body in sustainability reporting	How We Operate (Our Governance Model); 2023 Proxy Statement , pages 27-29; Corporate Governance and Nominating Committee Charter
2-15	Conflicts of Interest	2023 Proxy Statement , page 32; Governance Guidelines for the Board of Directors
2-16	Communication of critical concerns	2023 Proxy Statement , pages 27-28 and 32
2-17	Collective knowledge of the highest governance body	2023 Proxy Statement , pages 9-10 and 19-25; Board of Directors
2-18	Evaluation of the performance of the highest governance body	2023 Proxy Statement , page 25; Governance Guidelines for the Board of Directors ; Corporate Governance and Nominating Committee Charter
2-19	Remuneration policies	2023 Proxy Statement , pages 31-33; Governance Guidelines for the Board of Directors ; Corporate Governance and Nominating Committee Charter
2-20	Process to determine remuneration	2023 Proxy Statement , pages 11, 23 and 34

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General Disclosures:

Indicator	Description	References
2-21	Annual total compensation ratio	2023 Proxy Statement , page 73
2-22	Statement on sustainable development strategy	Overview
2-23	Policy commitments	Trusted Marketplace ; Human Rights Policy Statement ; Code of Business Conduct and Ethics ; Third Party Code of Business Conduct and Ethics
2-24	Embedding policy commitments	Trusted Marketplace ; Human Rights Policy Statement ; Code of Business Conduct and Ethics ; Third Party Code of Business Conduct and Ethics
2-25	Processes to remediate negative impacts	Trusted Marketplace ; Human Rights Policy Statement ; Code of Business Conduct and Ethics ; Third Party Code of Business Conduct and Ethics
2-26	Mechanisms for seeking advice and raising concerns	How We Operate (Ethics and Compliance); Code of Business Conduct and Ethics ; Integrity Helpline ; In 2022, 79% of Code of Business Conduct & Ethics reports to eBay's Integrity Helpline were unsubstantiated. We take all reports seriously and investigate to the fullest extent possible. Where warranted by our findings, we take appropriate corrective action and perform root cause analysis.
2-28	Compliance with laws and regulations	2022 Annual Report / Form 10K ; In 2022, eBay had no material instances of non-compliance with environmental laws and regulations.
2-27	Membership associations	Environmental Footprint (EPA Green Power Partnership; Key Sustainability Partnerships); eBay Main Street
2-29	Approach to stakeholder engagement	2022 Impact Report ; Our Company ; eBay Main Street ; Seller Community ; Our Community
2-30	Collective bargaining agreements	Human Rights Policy Statement

Material Topics:

Indicator	Description	References
3-1	Process to determine material topics	Overview (Issues Material to eBay)
3-2	List of material topics	Overview (Issues Material to eBay)

Topic Specific Disclosures:

Indicator	Description	References
ECONOMIC		
Economic Performance		
3-3	Management of material topic	2022 Annual Report / Form 10K , pages 6 and 34-46; Global Tax Policy ; How We Operate (Ethics and Compliance)
201-1	Direct economic value generated and distributed	Economic Opportunity (Community Impact); Goals & Progress ; 2022 Annual Report / Form 10K , pages 6 and 34-46
201-2	Financial implications and other risks and opportunities due to climate change	CDP 2022 Climate Change Response , pages 5-12; 2021 TCFD Report , pages 5-14
201-3	Defined benefit plan obligations and other retirement plans	2023 Proxy Statement , page 51
Indirect Economic Impacts		
3-3	Management of material topic	Economic Opportunity (Community Impact); Our Values (Employee Giving & Volunteering); Goals & Progress ; Recommerce Report ; Our Community ; eBay Main Street ; eBay for Charity ; eBay Foundation ; Small Business Report
203-1	Infrastructure investments and services supported	Economic Opportunity (Community Impact); Our Values (Employee Giving & Volunteering); Goals & Progress ; Recommerce Report ; Our Community ; eBay Main Street ; eBay for Charity ; eBay Foundation ; Small Business Report

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Topic Specific Disclosures:

Indicator	Description	References
ECONOMIC		
Anti-Corruption		
3-3	Management of material topic	How We Operate (Ethics and Compliance); 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 of 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	How We Operate (Ethics and Compliance); 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	<p>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 and Ethics, the whistleblower program and anti-corruption.</p> <p>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 fifty Business Ethics Officers embedded throughout the organization, hold regular outreach events to raise awareness of compliance issues and available resources for support.</p> <p>In 2022, 99.96% of full-time employees completed compliance and anti-corruption training.</p> <p>At eBay, we are also committed to ethical marketing and communications for our ESG (environmental, social and governance) work and progress. In practice, this means we commit to sharing the social and environmental impacts of our work without exaggeration or overstatement. We only publish information we understand to be accurate so that customers, employees, investors and all stakeholders can be well informed.</p>
205-3	Confirmed incidents of corruption and actions taken	None during the reporting period.
Tax		
3-3	Management of material topic	How We Operate (Ethics and Compliance); Global Tax Policy
207-1	Approach to tax	How We Operate (Ethics and Compliance); Global Tax Policy
ENVIRONMENTAL		
Energy		
3-3	Management of material topic	Overview (Supporting Sustainable Development); Environmental Footprint (Energy Use; Renewable Energy); Goals & Progress ; Environmental Policy
302-1	Energy consumption within the organization	Environmental Footprint (Energy Use; Renewable Energy); Goals & Progress ; In 2022, eBay used 33,887 MWh of non-renewable electricity.
302-3	Energy intensity	In 2022, eBay's energy intensity was 41,879 kilowatt hours (kWh) per million dollars of revenue.
302-4	Reduction of energy consumption	Environmental Footprint (Energy Use; Renewable Energy); Goals & Progress
Water and Effluents		
3-3	Management of material topic	Environmental Footprint (Water Consumption); Environmental Policy
303-1	Interactions with water as a shared resource	Environmental Footprint (Water Consumption); Environmental Policy
303-5	Water consumption	Environmental Footprint (Water Consumption)

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Topic Specific Disclosures:

Indicator	Description	References
ENVIRONMENTAL		
Biodiversity		
3-3	Management of material topic	Environmental Footprint (Biodiversity)
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Environmental Footprint (Biodiversity)
Emissions		
3-3	Management of material topic	Overview (Supporting Sustainable Development); Environmental Footprint (Greenhouse Gas Emissions); Recommerce ; Goals & Progress ; Environmental Policy
305-1	Direct (Scope 1) GHG emissions	Environmental Footprint (Greenhouse Gas Emissions)
305-2	Energy indirect (Scope 2) GHG emissions	Environmental Footprint (Greenhouse Gas Emissions)
305-3	Other indirect (Scope 3) GHG emissions	Environmental Footprint (Greenhouse Gas Emissions)
305-4	GHG emissions intensity	In 2022, eBay's greenhouse gas emissions intensity was 4.45 metric tons CO2e per million dollars of revenue.
305-5	Reduction of GHG emissions	Environmental Footprint (Greenhouse Gas Emissions); Recommerce ; Goals & Progress
Waste		
3-3	Management of material topic	Overview (Supporting Sustainable Development); Environmental Footprint (Waste Diversion); Recommerce ; Goals & Progress ; Environmental Policy
306-1	Waste generation and significant waste-related impacts	Environmental Footprint (Waste Diversion); Recommerce
306-2	Management of significant waste-related impacts	Environmental Footprint (Waste Diversion); Recommerce
306-3	Waste generated	In 2022, 1,130 US tons of total waste was generated from 12 of eBay's global facilities.
306-4	Waste diverted from disposal	Environmental Footprint (Waste Diversion); Recommerce ; In 2022, 859 US tons of total waste was recycled from 12 of eBay's global facilities. The total diversion rate for these facilities was 76%.
306-5	Waste directed to disposal	In 2022, 271 US tons of total solid waste was sent to landfills or incineration from 12 of eBay's global facilities.
Supplier Environmental Assessment		
3-3	Management of material topic	How We Operate (Ethics and Compliance); Third Party Code of Business Conduct and Ethics
308-1	New suppliers that were screened using environmental criteria	How We Operate (Ethics and Compliance)
SOCIAL		
Employment		
3-3	Management of material topic	Our People (Health & Financial Benefits); Our Benefits
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Our People (Health & Financial Benefits); Our Benefits
401-3	Parental leave	Our People (Health & Financial Benefits); Our Benefits

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Topic Specific Disclosures:

Indicator	Description	References
SOCIAL		
Occupational Health and Safety		
3-3	Management of material topic	Health & Safety Policy Statement
403-2	Hazard identification, risk assessment and incident investigation	Health & Safety Policy Statement
403-5	Worker training on occupational health and safety	Health & Safety Policy Statement
Training and Education		
3-3	Management of material topic	Our People (Investing in Leadership; Professional Development)
404-2	Programs for upgrading employee skills and transition assistance	Our People (Investing in Leadership; Professional Development)
404-3	Percentage of employees receiving regular performance and career development reviews	Our People (Professional Development); All employees receive feedback on their performance, whether through the performance management process, career development planning sessions or other, more informal conversations.
Diversity and Equal Opportunity		
3-3	Management of material topic	Our Values (Diversity, Equity & Inclusion); Diversity, Equity & Inclusion ; 2022 Annual Report / Form 10K , pages 8-10
405-1	Diversity of governance bodies and employees	Our Values (Diversity, Equity & Inclusion); Diversity, Equity & Inclusion (Numbers); Board of Directors ; 2023 Proxy Statement , page 10
405-2	Ratio of basic salary and remuneration of women to men	2022 Diversity, Equity & Inclusion Report (Gender Pay Equity)
Local Communities		
3-3	Management of material topic	Economic Opportunity ; Our Values (Employee Giving & Volunteering); Goals & Progress ; Recommerce Report ; Our Community ; eBay Main Street ; eBay for Charity ; eBay Foundation ; Small Business Report
413-1	Operations with local community engagement, impact assessments and development programs	Economic Opportunity ; Our Values (Employee Giving & Volunteering); Goals & Progress ; Recommerce Report ; Our Community ; eBay Main Street ; eBay for Charity ; eBay Foundation ; Small Business Report
Supplier Social Assessment		
3-3	Management of material topic	How We Operate (Ethics and Compliance); Third Party Code of Business Conduct and Ethics
414-1	New suppliers that were screened using labor practices criteria	How We Operate (Ethics and Compliance)
Public Policy		
3-3	Management of material topic	How We Operate (Government Relations); eBay Main Street ; Government Relations
415-1	Political contributions	U.S. Political Contributions and Disclosures
Customer Privacy		
3-3	Management of material topic	Key Initiatives (Platform Security; Safeguarding Privacy); eBay Privacy Center
418-1	Substantiated complaints regarding breached of customer privacy and losses of customer data	None during the reporting period.

SASB Disclosures

To assist investors and other stakeholders, eBay has cross-referenced SASB accounting metrics for the ecommerce industry to disclosures within our [2022 Impact Report](#). For additional information, please visit www.sasb.org.

Code	Accounting Metrics	References
Hardware Infrastructure Energy & Water Management		
CG-EC-130a.1	(1) Total energy consumed (2) percentage grid electricity (3) percentage renewable	Environmental Footprint (Energy Use; Renewable Energy)
CG-EC-130a.2	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Environmental Footprint (Water Consumption); In 2022, approximately 7% of water consumed 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	Environmental Footprint (Energy Use; Renewable Energy)
Data Privacy & Advertising Standards		
CG-EC-220a.1	Number of users whose information is used for secondary purposes	Trusted Marketplace (Platform Security; Safeguarding Privacy); Privacy Center ; User Privacy Notice
CG-EC-220a.2	Description of policies and practices relating to behavioral advertising and user privacy	Trusted Marketplace (Platform Security; Safeguarding Privacy); Privacy Center ; User Privacy Notice
Data Security		
CG-EC-230a.1	Description of approach to identifying and addressing data security risks	Trusted Marketplace (Platform Security; Safeguarding Privacy); Privacy Center
CG-EC-230a.2	(1) Number of data breaches (2) percentage involving personally identifiable information (PII) (3) Number of users affected	None during the reporting period.
Employee Recruitment, Inclusion & Performance		
CG-EC-330a.3	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees	Our People (Diversity, Equity & Inclusion); 2022 Diversity, Equity & Inclusion Report (Our Numbers)
Product Packaging & Distribution		
CG-EC-410a.1	Total greenhouse gas (GHG) footprint of product shipments	In 2022, the total estimated GHG footprint of all product shipments was approximately 1.5 million metric tons of CO ₂ e.
CG-EC-410a.2	Discussion of strategies to reduce the environmental impact of product delivery	Environmental Footprint (USPS Carrier Engagement); In an ongoing environmental stewardship effort, eBay procures all paper and cardboard shipping supplies with the highest levels of postconsumer 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 100% biodegradable.
Code	Activity Metrics	References
CG-EC-000.A	Measure of user activity	Our Company ; 2022 Annual Report / Form 10K , page 6; At the end of 2022, eBay had 134 million active buyers and approximately 1.7 billion live listings globally.
CG-EC-000.B	Data processing capacity	Environmental Footprint (Energy Use; Renewable Energy); In 2022, data center electricity consumption was 351,256 MWh. Approximately 66% of this electricity consumption was from outsourced data centers.
CG-EC-000.C	Number of shipments	2022 Annual Report / Form 10K , page 6; In 2022, we generated \$74 billion in GMV, of which approximately 51% was generated outside of the U.S.

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