INDEPENDENT LIMITED ASSURANCE STATEMENT

To: The Stakeholders of eBay

Introduction and objectives of work
Apex Companies, LLC (Apex) has been engaged by eBay to provide limited assurance of select social metrics included in its 2023 Diversity, Equity & Inclusion Report (DEI Report). This assurance statement applies to the Subject Matter included within the scope of work described below.

This information and its presentation in the DEI Report are the sole responsibility of the management of eBay. Apex was not involved in the drafting of the Report. Our sole responsibility was to provide independent assurance on the accuracy of the Subject Matter.

Scope of work
The scope of our work was limited to assurance over the following information included within the DEI Report for the Calendar Year 2023 reporting period (the ‘Subject Matter’):

- Gender: Global workforce. Total Workforce; Leaders, Tech; and Non-tech.
- Race & Ethnicity: US workforce. Total Workforce; Leaders, Tech; and Non-tech.
- Gender Pay Equity

Our assurance does not extend to any other information included in the DEI Report.

Reporting Boundaries
The following are the boundaries used by eBay for reporting sustainability data:

- Operational Control
- Worldwide - except where noted

Reporting Criteria
The Subject Matter needs to be read and understood together with the 2023 DEI Report.

Limitations and Exclusions
Excluded from the scope of our work is any assurance of information relating to:

- Activities outside the defined assurance period;
- Text or other written statements associated with eBay’s 2023 DEI Report

This limited assurance engagement relies on a risk-based selected sample of sustainability data and the associated limitations that this entails. This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.
Responsibilities

This preparation and presentation of the Subject Matter in the DEI Report are the sole responsibility of the management of eBay.

Apex was not involved in the drafting of the DEI Report or of the Reporting Criteria. Our responsibilities were to:

- obtain limited assurance about whether the Subject Matter has been prepared in accordance with the Reporting Criteria;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- report our conclusions to the stakeholders of eBay.

Assessment Standards

- We performed our work in accordance with 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. A materiality threshold of ±5-percent was set for the assurance process.

Summary of Work Performed

As part of our independent assurance, our work included:

1. Assessing the appropriateness of the Reporting Criteria for the Subject Matter;
2. Conducting interviews with relevant personnel of eBay;
3. Reviewing the data collection and consolidation processes used to compile the Subject Matter, including assessing assumptions made, and the data scope and reporting boundaries;
4. Reviewing documentary evidence provided by eBay;
5. Reviewing eBay systems for quantitative data aggregation and analysis; and
6. Assessing the disclosure and presentation of the Subject Matter to ensure consistency with assured information.

Conclusion

On the basis of our methodology and the activities described above:

- Nothing has come to our attention to indicate that the Subject Matter has not been properly prepared, in all material respects, in accordance with the Reporting Criteria; and
- It is our opinion that eBay has established appropriate systems for the collection, aggregation and analysis of quantitative data included in the scope of work.

A summary of reported data within the scope of assurance for 2023 is attached.
Statement of Independence, Integrity, 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.

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

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

The assurance 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 assurance of sustainability data and reports.

Attestation:

David Reilly, Lead Assuror
ESG Principal Consultant
Apex Companies, LLC

Trevor A. Donaghu, Technical Reviewer
ESG Director
Apex Companies, LLC

April 10, 2024
SUMMARY OF ASSURED INFORMATION
### Gender: Global (%)

<table>
<thead>
<tr>
<th></th>
<th>Men</th>
<th>Women</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Workforce</td>
<td>58%</td>
<td>42%</td>
</tr>
<tr>
<td>Leaders</td>
<td>66%</td>
<td>34%</td>
</tr>
<tr>
<td>Tech</td>
<td>77%</td>
<td>23%</td>
</tr>
<tr>
<td>Non-Tech</td>
<td>48%</td>
<td>52%</td>
</tr>
</tbody>
</table>

### Race & Ethnicity: U.S. (%)

<table>
<thead>
<tr>
<th></th>
<th>Asian</th>
<th>Black</th>
<th>Hispanic/Latino</th>
<th>White</th>
<th>Other</th>
<th>Two or more</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Workforce</td>
<td>40%</td>
<td>0%</td>
<td>0%</td>
<td>44%</td>
<td>1%</td>
<td>1%</td>
</tr>
<tr>
<td>Leaders</td>
<td>48%</td>
<td>2%</td>
<td>4%</td>
<td>55%</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>Tech</td>
<td>68%</td>
<td>3%</td>
<td>3%</td>
<td>27%</td>
<td>0%</td>
<td>1%</td>
</tr>
<tr>
<td>Non-Tech</td>
<td>14%</td>
<td>11%</td>
<td>13%</td>
<td>59%</td>
<td>1%</td>
<td>2%</td>
</tr>
</tbody>
</table>

*Note - due to rounding above percentages may not sum to 100%*

### Gender Pay Equity (%)

<table>
<thead>
<tr>
<th></th>
<th>Pay Parity for Women</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Regions (United States, China, Germany and Ireland)</td>
<td>100.3%</td>
</tr>
<tr>
<td>U.S.</td>
<td>100.5%</td>
</tr>
</tbody>
</table>