

2023 Impact Report



Message From Our CEO



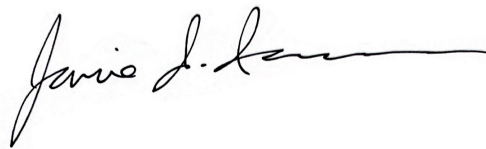
“We’re building a better future for our global community.”

Creating a more sustainable future has been a cornerstone of eBay for more than 25 years. As longtime champions of recommerce and the circular economy, we are leading the way toward a healthier planet and a more inclusive economy.

I’m proud of the progress we are making on our climate goals and the positive impact this has on our planet. Today, eBay is leveraging new technologies more than ever to create trusted experiences for customers to sell and buy pre-loved goods.

Our team is committed to helping people make meaningful choices about how they shop and do business. Together, we are building a better future for our global community.

The possibilities are endless for how we will continue this important journey – for the benefit of our customers, our company, and our planet.



— Jamie Iannone, President and CEO

Message From Our CSO



“At eBay, we’re committed to driving sustainability and responsible business practices.”

eBay has always fostered a vibrant marketplace built on value and opportunity. Because of this, we have a responsibility to do business with the planet and our communities in mind. Sustainability has been part of our DNA for nearly three decades, starting with the very first sale of a broken laser pointer, a testament to the power of giving items a new life.

In our 2023 Impact Report, we’re proud to share the progress we’ve made in our commitment to operating as a responsible business and creating a more sustainable future.

At eBay, we’re committed to developing AI applications guided by our core principles. As part of that commitment, we introduce our policies on Responsible AI for the first time. This means building inclusive AI that represents diverse backgrounds and experiences, actively working to prevent harm, bias, or deception. Everyone at eBay plays a part in creating Responsible AI, ensuring that our systems are trustworthy, safe, transparent, and prioritize user privacy.

Beyond our innovations, sellers and buyers worldwide embrace eBay’s recommerce for its economic benefits and positive impact on the planet. Pre-owned and refurbished goods now make up 40% of our total GMV. In 2023, eBay created \$4.9 billion in positive economic impact, while avoiding 1.6 million metric tons of carbon emissions and 69,000 metric tons of waste. Through recommerce, we’re extending the life of products, diverting them from landfills, and empowering customers to make sustainable choices.

We’re well on our way to achieving 100% renewable energy for our data centers and offices, and we’re investing in clean energy initiatives around the globe. But sustainability means more than just environmental impact. It’s about creating opportunities for our sellers and buyers, supporting employees, and giving back to our local communities. That’s why we’re investing in programs that promote diversity, equity, and inclusion, while providing resources to help our employees thrive.

Our initiatives continue to focus on empowering diverse entrepreneurs. For example, we work with Black Girl Fest and launched Sneaker Academy to support young people facing barriers, helping them start businesses on eBay. Thanks to the work of the eBay Foundation, eBay for Charity, and GCX4Good, we are committed to economic opportunity that extends beyond our marketplace, fueling local communities and nonprofits.

This report highlights our accomplishments in 2023. We’re eager to continue this journey, working tirelessly to make eBay a sustainable company that empowers our customers and promotes a healthier planet.



— Renée Morin, Chief Sustainability Officer

40%

of our GMV is from pre-owned and refurbished products

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Our Purpose

We connect people and build communities to create economic opportunity for all.

Our company was founded in 1995 on the premise people are basically good. We are fueled by the belief that people deserve the chance to thrive using our innovations. With this in mind, we've built a model of universal, inclusive, and sustainable entrepreneurship — where anyone, anywhere in the world can buy, sell, and achieve their dreams.

Today, eBay is the world's largest recommerce market. Our global network consists of millions of sellers and buyers in more than 190 markets. Everything we do supports our community: the sellers who grow their businesses with us, the buyers who seek refurbished and niche items, and the employees dedicated to making our platform work and supporting our customers.

For nearly thirty years, we've invested in technology, improved our programs and policies, and advocated for our sellers. Their trust inspires us to keep our marketplace secure and accessible. We empower people to make meaningful choices about their purchase and businesses while promoting sustainable practices like recommerce.

Our founding purpose guides our approach to how we work and responsibly operate our business every day.

Several entities acknowledged our culture, workplace, and responsible business practices in 2023.

<p>JUST List</p> <p>CNBC / JUST CAPITAL</p>	<p>Business Energy Achievement Awards Best Energy Management Team (finalist in Ireland)</p> <p>BUSINESS RIVER</p>	<p>The Sustainability Yearbook</p> <p>S&P GLOBAL</p>
<p>Corporate Equality Index "Equality 100 Award"</p> <p>HUMAN RIGHTS CAMPAIGN</p>	<p>Top 100 Corporate Philanthropists</p> <p>SILICON VALLEY BUSINESS JOURNAL</p>	<p>Platinum Awardee</p> <p>CATALYST 2030</p>
<p>Best Companies for Future Leaders 2024</p> <p>TIME MAGAZINE</p>	<p>World's Most Attractive Employer</p> <p>UNIVERSUM</p>	<p>Green Power Partnership</p> <p>EPA</p>

Issues Material to eBay

We partnered with GlobeScan, an independent research and advisory firm, in 2022 to update and expand our prior sustainability materiality assessment, prioritizing the most salient issues to sustainability and to our business.

The update included adjusting the matrix's axes to incorporate impact outwards on the environment and society (y-axis) and impact inwards on our business and financial success (x-axis), incorporating additional data sources like external frameworks; environmental, social and governance (ESG) ratings; consumer insights; and peer benchmarking. Input for this update involved a much larger variety of stakeholders, including eBay employees, external subject matter experts, relevant NGOs, and more. The results from this materiality update inform eBay's sustainability strategy, initiatives, and goals.

Our materiality assessments are updated at least every three years and presented to our Board of Directors and Senior Management. This report is focused on four key areas of our business: Economic Opportunity, Sustainable Commerce, Culture and Workforce, and Trusted Marketplace.

Economic Opportunity:

Supporting entrepreneurs and small businesses is a key focus area at the heart of eBay's business. Other high-priority material issues include ensuring seller transparency and buyer protections.

Sustainable Commerce:

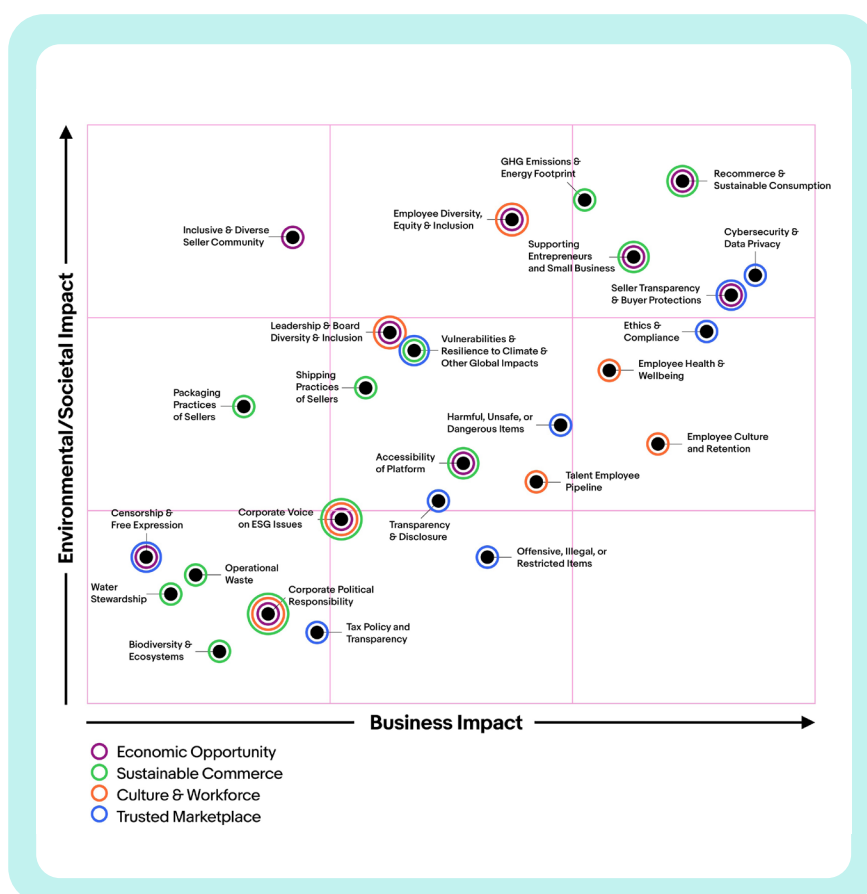
Recommerce and sustainable consumption are key focus areas at the heart of eBay's business. Other high-priority material issues include managing our greenhouse gas emissions and energy footprint.

Culture and Workforce:

High-priority material issues include promoting employee diversity, equity, and inclusion; supporting employee health and wellbeing; and cultivating a strong company culture and employee retention rate.

Trusted Marketplace:

High-priority material issues include promoting cybersecurity and data privacy, ensuring seller transparency and buyer protections, and upholding ethics and compliance in all that we do.



Our Impact Goals

We continuously evaluate our impact programs and priorities, and set targets to track our progress. Explore our 2025 and 2030 goals.

Economic Empowerment

Achieve a higher percentage of growth among eBay sellers in less-advantaged communities as compared with business establishment growth nationwide by 2025. See [notes on our goals](#) for more information.

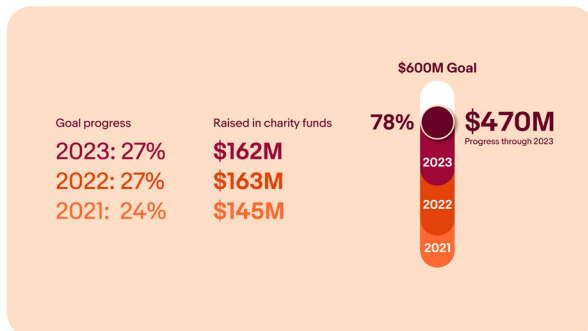
Growth in Less-Advantaged Communities



eBay for Charity

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

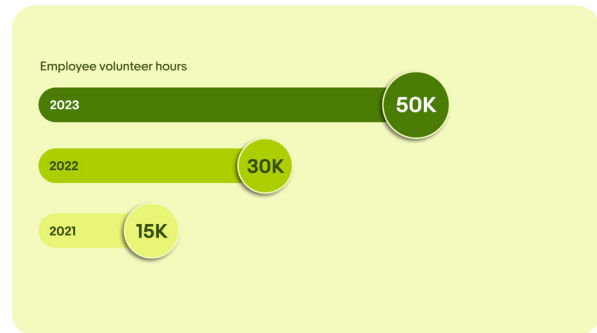
Charity Funds Raised Globally



eBay Foundation

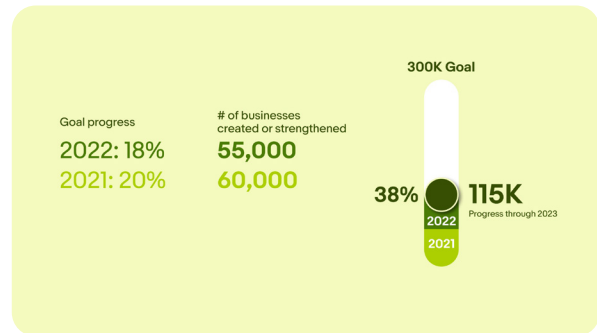
From 2021 to 2025, increase the number of employee volunteer hours with eBay Foundation programs year-over-year.* During this period, Foundation support of nonprofits will create or strengthen 300,000 businesses.

Foundation Engagement



* Modified goal from general participation to be more specific with employee volunteer hours we track.

Foundation Support

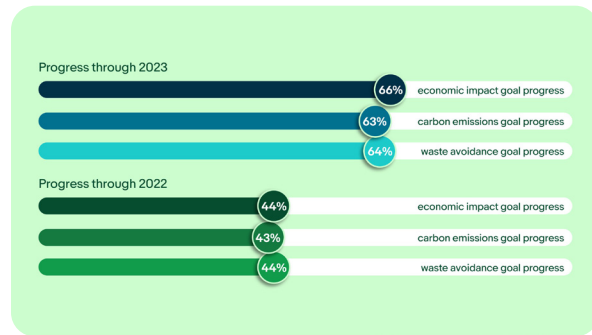


Data for 2023 will be published in 2024.

Recommerce

From 2021 to 2025, create \$22 billion in positive economic impacts, avoid 8 million metric tons of carbon emissions and avoid 350,000 metric tons of waste through selling pre-owned and refurbished on eBay. See [appendix](#) for more information.

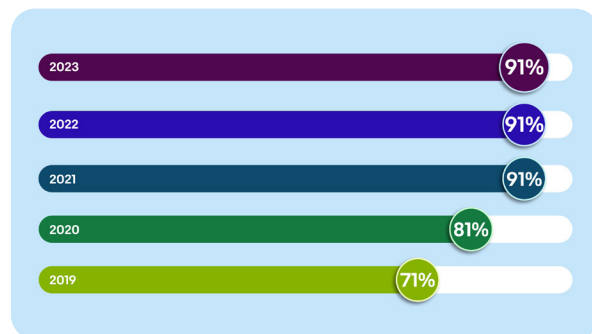
Economic and Environmental Benefits of Recommerce



Renewable Energy

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

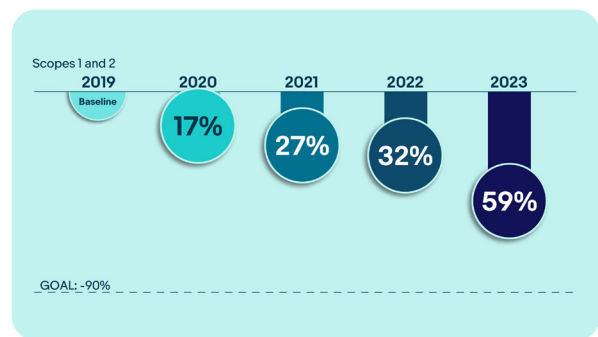
Electricity Supply from Renewable Energy Sources



Carbon Emissions

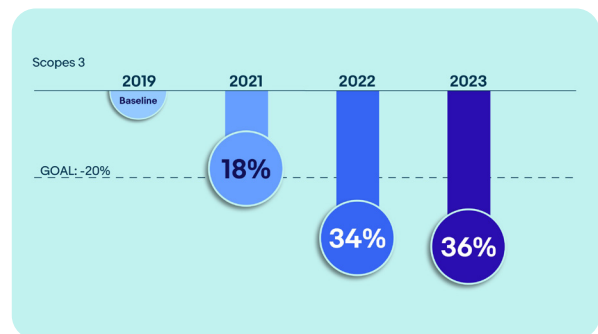
Achieve 90% absolute reduction in Scopes 1 and 2 greenhouse gas (GHG) emissions by 2030 from our 2019 baseline. See [Shipping](#) for information on goal progress.

Reduction in Carbon Emissions from 2019 Baseline for Scopes 1 and 2



Achieve 20% absolute reduction in Scope 3 downstream transportation and distribution GHG emissions by 2023 from our 2019 baseline

Reduction in Carbon Emissions from 2019 Baseline for Scope 3 Downstream Transportation and Distribution



To learn more about this goal and our progress please visit the Shipping section under Sustainable Commerce.

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 six SDGs where we align our efforts:

Gender Equality

Goal: Achieve gender equality and empower women and girls.

Target 5.1

- **100.5%** pay parity for women in the U.S. for total compensation
- **100.3%** pay parity globally for women

Target 5.5

- **4 out of 9** of the Board of Directors members are women as of 2023
- **34%** of leadership positions (directors and above) are women as of December 31, 2023
- **42%** of total workforce are women as of December 31, 2023

Decent Work and Economic Growth

Goal: Promote inclusive and sustainable economic growth, and productive and decent work for all.

Target 8.1

- **37%** growth in U.S. eBay commercial sellers in less-advantaged communities from 2017-2021 compared to a 1% decrease in the number of business establishments in those communities during the same period

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

Climate Action

Goal: Action to combat climate change and its impacts.

Target 13.1

- **59%** decrease in Scopes 1 and 2 emissions between 2019 and 2023
- **6,070 metric tons** of Scope 1 emissions in 2023
- **20,349 metric tons** of Scope 2 emissions in 2023

Affordable and Clean Energy

Goal: Ensure affordable, reliable, and sustainable energy for all.

Target 7.2

- **91%** renewable energy for all of our data centers and offices in 2023
- **8%** increase from 2022 to 2023 in MWh of renewable energy
- **379,538 MWh** Total Green Power Usage in 2023

Target 7.3

- **43,334 kWh/\$M** energy intensity in 2023

Responsible Consumption and Production

Goal: Ensure sustainable consumption and production.

Target 12.5

Waste Diversion

- **97%** waste diversion in 2023 at San Jose headquarters
- **296 tons** of waste diverted from landfills in San Jose in 2023

Recommerce

- **1.6M metric tons** of carbon emissions avoided in 2023 through people selling their pre-owned products on eBay
- **69K metric tons** of waste avoided in 2023

Partnerships

Goal: Strengthen the means of implementation for sustainable development.

Target 17.3

- Global Give granted **\$3M** to **32** nonprofits in 2023
- Over **\$19M** in grants, including employee matching gifts, to nonprofit partners in 2023

Economic Opportunity

We build pathways to opportunity globally.

When a seller joins our marketplace, we support them every step of the way. Success happens together. We don't compete with our sellers — we win when they do. Through our partnerships, eBay continues the mission of connecting people and building communities to create economic opportunity for all.

Small Business Programs and Support

eBay helps small businesses and traditionally underrepresented entrepreneurs build online storefronts and reach global audiences. Our tools, training, and resources help pave the way for a more equitable economy, promoting economic success today and in the future.

Up & Running Grants

We launched eBay's Up & Running Grant program in 2020 to provide small businesses who were hit hard during the COVID-19 pandemic with mentoring, funding, and support. Over the past four years, we awarded more than \$2 million to 200 small businesses from across the U.S. to fuel their growth.

In 2023, we awarded 50 U.S. sellers with \$10,000 grants each, plus training and mentorship to help strengthen and grow their businesses. The sellers also each receive a stipend worth \$500 to equip themselves with business technology and tools from [eBay Refurbished](#).

Drawn from a pool of 7,000 submissions, our 2023 grantees represent 27 U.S. states and multiple product categories, including motors, home and garden, clothes, collectibles, and toys.



“I’m immediately going to be updating all of my equipment... this is an incredible gift.”

— Farideh Ramezani, [ChasingFabulous](#) and 2023 Up & Running Grant recipient

Of the 2023 small businesses awarded a grant, 62% are minority-owned, 22% have a disability, and 12% identify as LGBTQ+. Meet the full Class of 2023 Up & Running grantees [here](#).

eBay Academy

In 2023, we expanded [eBay Academy](#) with the launch of our new course, “Accelerate your success with category-specific insights.” The new content gives sellers category-specific tips and best practices to help them excel in Refurbished, Parts and Accessories, and Authenticity Guarantee. The online learning platform continues to offer free, high-quality interactive courses to our sellers on the best tools and practices they can use to start, grow, and find success in their businesses.

eBay Academy covers a wide range of topics, including how to optimize listings, how to use marketing and promotions to drive sales, how to delegate tasks to employees, how to communicate effectively with buyers, how to ship internationally and how to build a brand. All courses are available for free, and sellers are encouraged to learn at their own pace and join a community of business owners who are improving, growing, and scaling together.

Small Business Ambassador Network

Our global grassroots action networks — [eBay Main Street](#) and [Small Business Ambassador Network](#) (SBAN) — provide ways for our sellers to stay informed on issues that affect ecommerce, and give them a voice in the legislative process.

Our SBAN is a global advocacy group that empowers sellers to get personally involved in shaping public policy that protects and promotes sellers using eBay’s platform. These eBay entrepreneurs can connect with their elected officials to share their story through meetings with their legislators, media opportunities or testifying in hearings.

SBAN Advocacy

Every year, we invite SBAN members to Washington, D.C. and Brussels, Belgium for advocacy meetings with U.S. and European Union legislators.

In May and September of 2023, select [SBAN](#) members joined eBay executives to meet with lawmakers on Capitol Hill and discuss how current ecommerce public policy issues are affecting small businesses. In June, a group of eleven SBAN members joined eBay executives in Brussels, Belgium for meetings with key legislators from the European Parliament and Commission to discuss product safety regulations that would have had an effect on the European circular economy. Sellers represented a variety of product categories — from clothing and shoes to computers, tablets, and hardware — and were invited to speak about their experiences as eBay small business owners and the impacts of ecommerce legislation currently under consideration.

eBay Open

eBay Open is our annual seller event that brings together thousands of sellers to educate, celebrate, inspire, and connect.

In 2023, eBay Open attracted more than 11,000 attendees. Throughout the four-day hybrid event, attendees participated in training sessions, category breakouts, a virtual expo hall and networking events, and presentations from eBay executives on strategy, product updates, and innovations.



“[eBay Open] was a great way to find community. Everyone was so hospitable and friendly, and all the other sellers were so eager to share their experiences.”

— Mayumi Roehm, eBay seller and eBay Open attendee

Seller Meetings

Seller meetings are hosted in-person and virtually for sellers by sellers. These meetings are a great way for sellers to meet their local community and gain insights to help grow their business. In 2023, more than 50 chapters throughout the U.S. held regularly scheduled meetings with more than 600 sellers in attendance to share tips and build relationships.

Small Business Report

The eBay marketplace gives even the smallest businesses the chance to create an online storefront open to the world.

Whether our sellers start businesses to support their families, create new income streams, or turn their passions into professions, eBay is here to help. Our 2023 Small Business Report reveals how eBay is a crucial economic driver for many people.

We surveyed 4,334 sellers in the U.S., U.K., Germany, Canada, Japan, and Australia to determine how we're fueling their growth while enabling community and global reach. According to our findings, 86% of respondents say eBay enables opportunities for small businesses and entrepreneurs, and 76% of sellers say eBay has helped them reach new markets.

eBay's small businesses consistently report that eBay provides economic opportunity and empowerment. According to sellers surveyed, 94% see a strong correlation between eBay and their business success, while 79% of sellers say that eBay helps small businesses and entrepreneurs thrive.

We're also helping entrepreneurs to do more of what they love, with 61% of sellers surveyed identifying as "accidental entrepreneurs" — people who never expected to turn their passions and hobbies into a business.

Find our 2023 Small Business Report [here](#).

Reports on Small Online Businesses

For over ten years, we have published research examining how eBay connects people, builds communities, and empowers independent small businesses, regardless of their location, to grow and succeed.

Our [Small Online Business Inclusive Global Trade Report](#) reveals tremendous export success by small businesses using eBay in 18 markets globally, running the trade gamut from Net Importers to Net Exporters, and the development spectrum from Advanced to Emerging Economies. It provides further evidence that eBay's level-playing field marketplace is breaking the traditional link between firm size and the ability to be a successful exporter, which is a clear step forward to a more balanced and inclusive economy.



“eBay has played a key role in enabling the growth of my cross-border business. It has stood by our side since the early days when we shipped two packages per day to now, when we are handling 200 packages per day.”

— Mahesh Gupta,
seller jaipur_jewels in India

We also published a new report focused on [Promoting Inclusive Economic Opportunities Across Germany](#). The data presented illustrates how eBay small business activity is contributing to the important goal of balanced regional development across Germany. We found more selling activity, on a per capita basis, coming from eBay small businesses in disadvantaged and rural areas than from more affluent urban centers.

Finally, our [Japan Small Online Business Trade Report](#) showcases how eBay is empowering Japanese small businesses and individuals by providing access to over 132 million consumers across more than 190 countries that benefits Japan economically, socially, and environmentally.



“eBay is a platform where people can purchase Japanese products safely and securely from overseas, so my buyers seem very happy, and I feel rewarded for it.”

— Koichi Watanabe
eBay seller in Japan and owner of
NBZ Japan

Community Impact

Nonprofits and charities use our platform every day to help fund their vital community services. Our efforts to create economic opportunity for all extend beyond our marketplace and into the communities in which we live and work. We are committed to supporting historically excluded entrepreneurs in service of creating more vibrant local economies.

eBay for Charity

eBay for Charity is the most active giving platform in ecommerce today, empowering nonprofits to raise funds for their mission-driven work and individuals to support the causes they care about most. We partner with a range of brands and high-profile individuals to bring one-of-a-kind charity auctions to our marketplace.

Since 2003, eBay for Charity has raised more than \$1.3 billion and supported more than 225,000 charities.

Last summer, images from the devastating Maui wildfire that killed more than 100 people shocked the world. eBay supported humanitarian efforts with a fundraising match program to benefit [World Central Kitchen](#), [American Red Cross](#), and [Hawaii Community Foundation](#). Buyers and sellers raised more than \$128,000 for the three nonprofits in partnership with eBay for Charity.

In February 2023, a series of devastating earthquakes in southern Turkey near the border with Syria killed more than 50,000 people. To help survivors in affected areas, eBay for Charity launched a matching donation campaign. Proceeds from the campaign, which totaled nearly \$45,000, supported relief efforts by the [International Rescue Committee](#), [Team Rubicon](#), and [World Central Kitchen](#).

Nearly **\$162 million** raised in 2023

225,000 enrolled charities and nonprofits

More than **\$1.3 billion raised** since 2003



“eBay for Charity allows our customers to shop their values and support communities they care about. If buyers and sellers can’t find their favorite nonprofit, we ask them to sign up! Hundreds of charities enroll every year and start benefiting from our programs.”

— Pats Peña, Lead Product Manager, eBay for Charity.

eBay Foundation

We believe when entrepreneurs succeed, they build more resilient and vibrant communities. [eBay Foundation](#) partners with nonprofit organizations that are addressing and removing ongoing systemic barriers to entrepreneurship around the world.

In 2023, eBay Foundation granted a total of more than \$19 million, primarily to organizations advancing inclusive entrepreneurship and through the company's employee matching gifts program.

Our 2023 Strategic Grantee Partners included:

- Accion Opportunity Fund
- Ashoka
- Black Innovation Alliance
- Center for Disaster Philanthropy
- Common Future
- Democracy at Work Institute (DAWI)
- Founders First CDC
- Greenlining Institute
- Just Economy Institute
- ICA
- Kiva
- LISC
- Native Women Lead
- Path to 15|55
- Project Equity
- Racial Equity Alliance
- Right to Start
- Runway
- Seed Commons
- Small Business Majority
- Start Small Think Big

In October 2023, eBay Foundation hosted the first in-person gathering of our strategic grantees at eBay's San Francisco office. The event gave grantees the opportunity for thoughtful conversations about advancing entrepreneurship, networking, and intentional peer learning. This is just one way eBay Foundation is showing up for our nonprofit partners beyond our grant dollars.

Global Give 2023

Driven by our purpose to create economic opportunity for all, eBay Foundation awarded nearly \$3 million to 32 additional grantees in geographies where our employees live and work. Global Give is an extension of eBay Foundation's grantmaking, enabling us to partner with nonprofit organizations around the world that are addressing and removing barriers to entrepreneurship for people who identify with historically excluded groups.

More than **\$19 million** granted in 2023

More than **1,800 nonprofits** awarded grants since 1998

More than **\$120 million** granted in total since 1998

Social Impact in the U.K.

Circular Change Council

eBay U.K. and climate action non-governmental organization The Waste and Resources Action Programme launched the [Circular Change Council](#), an initiative uniting major homeware brands to end furniture waste. The council aims to increase circularity in the furniture industry, helping divert the millions of furniture items discarded in the U.K. each year.

Circular Fashion Fund

Building on the successful launch of the Circular Fashion Fund in 2022, eBay U.K. announced its £100,000 fund has returned for a second year in partnership with The British Fashion Council.

The Fund aims to invest and propel new technologies to enable the circular economy, through small business grants up to £25,000, mentorship, and networking supported by environmental charity Hubbub.

Carbon Academy

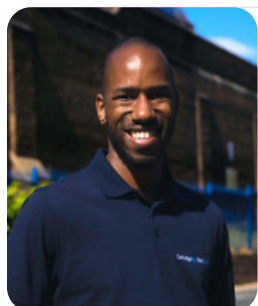
Last year, eBay U.K. launched [Carbon Academy](#), a training program created with Climate Partner, to help small businesses understand their carbon footprint and take action to reduce emissions. The free courses are easily accessible online, making it convenient for our vast seller community to get the knowledge they need to become more environmentally sustainable.

Social Impact Programs

eBay U.K. have supported over 550 entrepreneurs, social enterprises, and charities through our social impact programs.

In 2023, we continued our work with Black Girl Fest to break down barriers and level the entrepreneurship playing field. We also piloted a new sneaker selling program, Sneaker Academy, in partnership with Hatch Enterprise. The program supports young people who face additional barriers to employment to launch their sneaker business on eBay.

Additionally, through eBay for Change, to date, we've worked with over 250 social enterprises to connect tens of millions of British shoppers with small businesses reinvesting their profits back into their local communities or abroad.



“After connecting with the eBay for Change team, I learned that the program is a great fit for new and established businesses alike, so I signed up right away. Looking back, the thing I enjoyed the most was the 1-1 meetings with my eBay for Change adviser. The 1-1s provided me with a safe space to really step through how to showcase our social impact story through all the customer touch-points that eBay offers.”

— Alex Rose, founder of [CartridgeBuyBack.com](#)

Sustainable Commerce

As a pioneer of recommerce, eBay strives to sustain the future of our planet, our company, and our customers. Every day, we help extend the life of products through the resale of refurbished goods and pre-owned items on our marketplace.

In our eBay offices, data centers and authentication centers, we continue to expand our investment in clean energy and energy-efficient technologies. We're also consistently assessing any potential impact on biodiversity and water caused by our offices, data centers, and operations. And because our business depends on the shipment of goods from sellers to buyers, we are focused on reducing carbon emissions from transportation-related activities.



“Recommerce and environmental stewardship are core to our purpose. Every day, we help extend the life of items and seek efficiency to reduce our corporate footprint.”

— Renée Morin, eBay's Chief Sustainability Officer

Sustainability is core to our founding purpose and business. Read our [eBay Environmental Policy](#) for additional information.

Environmental Footprint

We continuously seek to better understand, track, and quantify our environmental impact. Our Science-Based Target and annual Task Force on Climate-Related Financial Disclosures (TCFD) report shows our momentum toward climate transparency and action — as do our continued participation in the [CDP climate survey](#) and inclusion in the [Dow Jones Sustainability World Index](#) and [Dow Jones Sustainability North America Index](#).

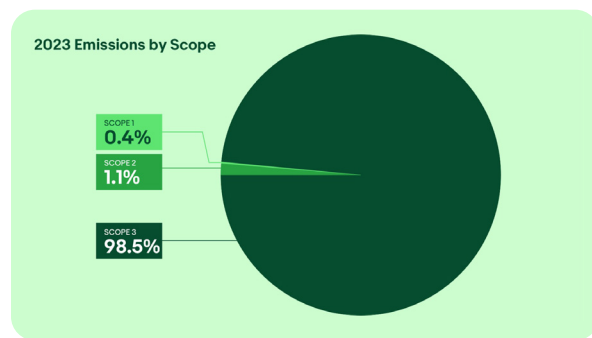
Learn more about [The Science-Based Target Initiative](#) and read our latest [TCFD report](#) and [Environmental Policy](#).

Greenhouse Gas Emissions

We report our GHG emissions in accordance with the World Resource Institute’s Greenhouse Gas Protocol. We set a Science-Based Target to reduce Scopes 1 and 2 emissions by 90% by 2030 from our 2019 baseline. Data coverage includes 100% of our operations. In 2023, we were carbon neutral for Scopes 1 and 2.

Emissions by Scope

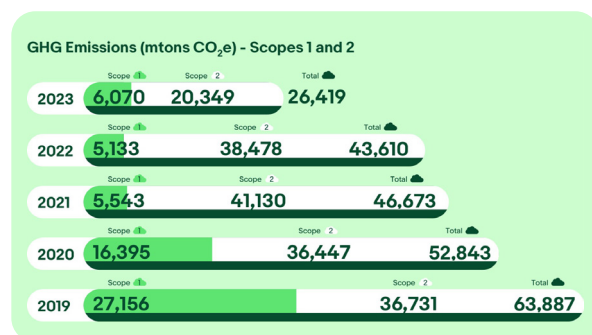
When looking at our corporate footprint, data centers comprise 62% of our direct Scopes 1 and 2 emissions, while offices, authentication centers and direct business travel contribute to the remainder. As with most companies, our Scope 3 emissions far outweigh our Scopes 1 and 2. And as an online marketplace, the majority of our value chain emissions specifically come from the delivery of products.



Scopes 1 and 2

In 2023, we continued to implement energy-efficient practices, including lighting upgrades at several U.S. and global locations. In our data centers, we continue to invest in more efficient cooling systems to reduce operational energy use. We’ve also purchased offsets to achieve carbon neutrality for the remainder of these emissions. Please see our voluntary carbon market disclosure act statement for AB1305 [here](#).

The reduction in Scope 2 emissions from 2022-2023 is primarily the result of a shift in the allocation of offsite Renewable Energy Certificates (RECs) to individual eBay sites. For example, RECs were allocated to our data centers and Salt Lake City sites, as those locations are the largest consumers of energy where local renewable electricity solutions are unavailable.



Scope 3

In 2023, our Scope 3 emissions were primarily derived from the shipping and transportation of items purchased online. In addition, purchased goods and services and use of sold products comprised other significant sources of Scope 3 emissions. For eBay, use of sold products refers to the use of our online marketplace on electronic devices.

Category	mtons CO ₂ e
Purchased goods and services	203,200
Capital goods	23,900
Fuel-and-energy-related activities	28,200
Upstream transportation and distribution	5,100
Waste generated in operations	2,700
Business travel	19,760
Employee commuting	16,400
Downstream transportation and distribution	1,429,419
Use of sold goods	49,300
Total	1,777,889

Notes on Greenhouse Gas Emissions

Data from prior years have been restated to ensure consistency with updated emissions factors, CDP and RE100 reporting requirements.

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 Categories 6 and 9, energy consumption and renewable energy percentage. Apex’s Verification Opinion is published in full [here](#).

“At the Draper campus, sustainability is always at the forefront of everything we do. From the material we used to construct the building to the high efficiency lighting and slow flow faucets. We incorporate sustainable practices at all owned sites as much as possible.”

— Geno Defa, regional facilities manager at eBay in Draper, Utah

Energy

Like other tech companies, our largest environmental impact comes from energy use in our offices, data centers in addition to our authentication centers — which is why we’re committed to investing in clean energy sources, with a goal to use exclusively renewable energy.

In 2023, more than 7,000 lighting fixtures were retrofitted and upgraded at eBay’s headquarters in San Jose. Smart Control Sensors were added where none existed before. We expect these upgrades to give us an estimated 15% reduction in electric consumption.

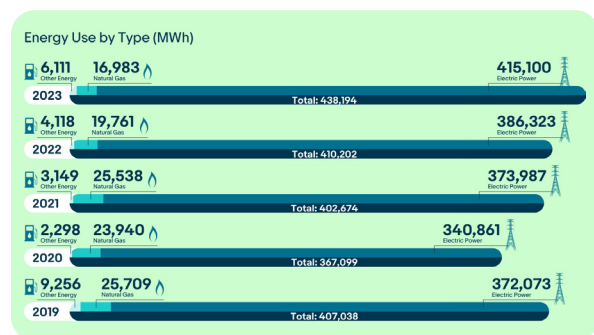
At our Draper, Utah site, one of our largest global campuses, we completed a sustainability retrofit that resulted in reducing approximately 19% of our electricity and 31% of natural gas consumption compared to the same period in 2022.

Globally, we continue to improve our environmental footprint. At our primary office in Italy, LED lighting replaced traditional incandescents and touchless faucets were installed to prevent waste. All office light bulbs in our Paris, France office were replaced with LED panels, and ramps were installed for disability access. Our U.K. office focused on reducing the use of environmentally harmful cleaning agents, and the Dublin office replaced air conditioning systems, saving over 47,000 kWh of power in 2023 compared to 2022.

Energy Use

Our data centers comprised 88% of our total energy use in 2023. In addition to continuing a multi-year retrofit of our data centers to reduce electrical redundancy and replace the existing Uninterruptible Power Supply (UPS) system with high-efficiency models, our Mission Critical Engineering Design & Construction team is developing a sustainability plan to evaluate opportunities to further reduce emissions and water usage. The study includes exploring emerging technologies for generators, UPS, and batteries and assessing data center cooling strategies.

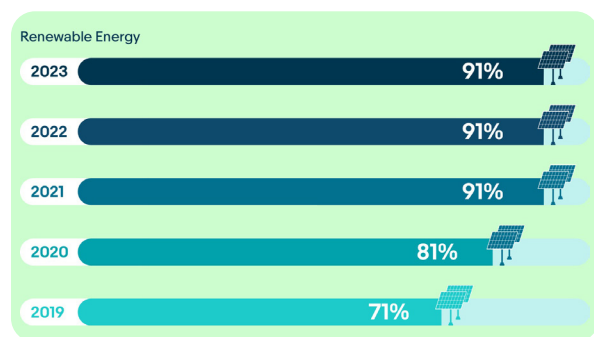
Furthermore, artificial intelligence (AI) demand is on the rise and driving a number of key company initiatives. Our data center teams are monitoring potential AI impacts on energy usage and assessing investment opportunities to address expected increases in energy consumption.



Renewable Energy

In our efforts to use 100% renewable energy by 2025, we consistently search for local, renewable energy solutions to power our offices, authentication centers and data centers. eBay has also invested in projects such as projects such as virtual power purchase agreements (VPPAs) in Texas and Louisiana when local solutions are not available, and we use 100% renewable energy at our San Jose headquarters along with seven other offices.

Our renewable energy usage has maintained at 91% due to an increase in overall electricity usage along with the transition from unbundled RECs to our VPPA projects. To address much of the remainder, we have completed an assessment of renewable energy options at international offices and will prioritize local green programs as feasible.



EPA Green Power Partnership

Since 2020, we have been an official member of the U.S. Environmental Protection Agency's (EPA) Green Power Partnership, which encourages organizations to reduce the environmental impacts of conventional electricity by using green power. In 2023, we were once again included in the partnership's [Top 30 Tech & Telecom](#) list, which highlights top Green Power Partners in tech.

Notes on Energy

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.

Shipping

In 2023, we continued to make improvements in the measurement of emissions so that we can more accurately reflect the decarbonization of shipping and delivery of products globally.

We implemented a three-pronged approach to decarbonization. The process includes policy advocacy, direct carrier engagement, and internal initiatives at eBay. We are catalyzing eBay's resources, relationships, and leverage to engage carriers on joint decarbonization initiatives. For example, in 2023 we worked closely with the United States Postal Service to support adoption of their services that move packages from air travel to ground, greatly reducing the amount of packages that utilized aviation, and by extension our delivery emissions.

We are engaging closely with our internal government relations team and outside industry associations to align on advancing policies on the international, national, and sub-national level aimed at decarbonisation of the transportation sector as a whole. Internally, we are assessing platform and operations levers we can use to reduce shipping emissions, such as prioritizing local delivery and promoting ground shipment over air to our sellers and buyers.

In addition to this three-pronged decarbonization strategy, we're continuously improving our data collection and methodology to calculate emissions related to shipping and transportation to ensure we're recording, reporting, and reducing our footprint. In 2022 and 2023, we surpassed our 20% reduction goal due to shifts in products sold and geographies of parcel origin; however, the carbon intensity of shipping did not notably decrease. Through our three-pronged strategy we continue to be committed to decarbonize eBay's shipping ecosystem to fully meet this goal by 2030.

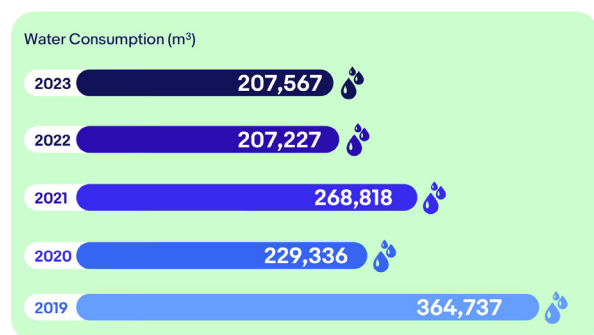


Water and Waste

We're continuing to make strides in water conservation and waste reduction across our global offices.

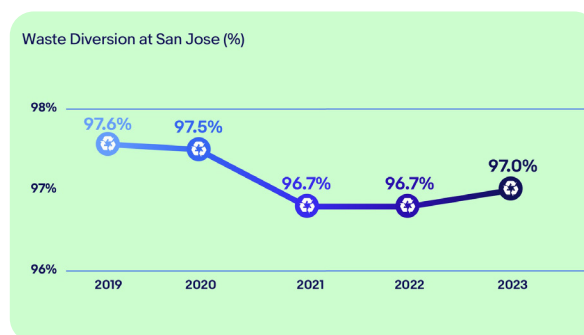
Water Consumption

Water consumption continues to be of utmost importance. We work to ensure our water use data collection is accurate, and we annually perform a global water risk assessment. In 2023, we entered the third and final phase of a low-drip irrigation conversion at our San Jose headquarters to reduce water usage. We also installed additional touchless faucets at several office locations. Where technically feasible our data centers use closed-loop water-based cooling systems to decrease water loss as well.



Waste Diversion

We remain committed to reducing the amount of waste that leaves eBay-owned sites. In 2023, we expanded recycling programs and initiatives, including implementing coffee grounds recycling in London and adding plastic recycling stations at our Switzerland office. We also introduced new biodegradable products at multiple facilities. At our San Jose headquarters, we have maintained a high waste diversion rate. In addition, we continue to refine our waste data collection process and increase reporting sites across global operations.



Notes on Water and Waste

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 ESG Independent Assurance Statement is published in full [here](#).

Biodiversity

We continue to seek opportunities to protect biodiversity and limit our impact on local ecosystems.

In early 2024, we conducted a biodiversity risk assessment of our locations and examined their proximity to protected areas. This assessment evaluated potential risks throughout eBay's portfolio of physical locations, including metro areas where eBay has a large presence. While none of our locations were deemed high risk, we continue to monitor each site closely for climate, biodiversity or nature risks and impacts.

Key Sustainability Partnerships

We partner with several organizations to advocate for climate action and advance sustainable business practices.

eBay is a member of:

- [Clean Energy Buyers Association](#) (CEBA)
- Ceres Policy Network's [Business for Innovative Climate and Energy Policy](#) (BICEP) coalition
- [Utah Clean Energy Coalition](#)
- [Ellen MacArthur Foundation](#)
- U.S. Environmental Protection Agency's (EPA) [Green Power Partnership](#)

Sustainability in Germany

Germany is widely considered a leader in sustainability. Colleagues at eBay's offices near Berlin are setting an example for taking action toward a sustainable future. Here are just a few examples.

In honor of World Cleanup Day, employees picked up trash on the eBay campus and a gardener from [erdhummel](#) (earth bumblebee) planted wildflowers that attract pollinators. At a seller recognition event, the German seller team planted 7,000 trees in Brandenburg.

eBay Lokal

We are proud to announce eBay Germany recently launched eBay Lokal — a major milestone of our German Enterprise Initiative. eBay Lokal introduces mappable “pins” to make buying and selling locally easier while reducing transportation emissions.



“Such measures are crucial to protect our nature and mitigate the effects of climate change. It’s inspiring to see eBay taking responsibility and contributing to environmental protection.”

— Sven Syré, German eBay seller of [Tubeshop-24](#)

Recommerce

We empower a thriving future.

The resale of pre-loved and refurbished goods on our global platform not only saves consumers money, but also conserves energy and resources, reduces greenhouse gasses, and keeps items out of landfills, bringing us closer to a more sustainable future. Currently, pre-owned and refurbished products make up over 40% of our Gross Merchandise Volume.

Recommerce is, and always has been, central to eBay's business and impact goals. Our environmental analysis now includes seven product categories in seven markets (U.S., U.K., Canada, France, Germany, Italy and Australia), and we're continuing to expand our understanding of our environmental impacts.

From 2021 to 2025, we aim to avoid 8 million metric tons of carbon emissions and 350,000 metric tons of waste. We also plan to enable the creation of \$22 billion in positive economic impact from money saved by purchasing pre-loved and refurbished goods on our marketplace. These goals have been adjusted from the initial ambition to account for our expanded boundaries in product categories and markets.

Our sellers and buyers around the world recognize recommerce as an important source of income and savings, with the added benefit of contributing to a healthier planet. In our latest [Recommerce Report](#), we found that economic opportunity and sustainability remain key drivers behind the secondhand resale market.

\$4.9 billion positive economic impact created in 2023

1.6 million metrics tons of carbon emissions avoided in 2023

69,000 metric tons of waste avoided in 2023

eBay Refurbished

We support a circular economy through our eBay Refurbished program. This means extending product lifecycles and reducing the need for environmentally costly new manufacturing.

Our customers can find fully functional items from premium brands like KitchenAid, Bose, and Dyson, sourced directly from those brands and top-rated sellers. The program also offers one- and two-year warranties, making eBay a go-to destination for selling and buying refurbished goods.

In 2023, we completed a series of case studies examining the benefits of buying refurbished smartphones, laptops and vacuums in the U.S. — items that are representative of wider product categories on our marketplace, including mobile tech, computing, and home goods.

Our findings highlighted the avoided carbon emissions, avoided waste, and financial benefits associated with shopping refurbished. For example, in 2023, refurbished smartphone* sales on eBay in the U.S., U.K., and Germany avoided over 35,000 tons of GHG emissions, which is equal to taking 7,600 gas-powered cars off the road for a year. Our Refurbished Report highlighting these results will be released in 2024.

*This refurbishment process is for swapping out old batteries with a new, locally-sourced battery.

Culture and Workforce

Investing in Leadership

Our goal is to provide employees with opportunities and resources to thrive at work.

We welcome talented people from all backgrounds to learn, grow, and achieve their goals. When employees join eBay, we strive to help them succeed based on their unique skills and ambitions. Our learning opportunities are calibrated to support our global workforce, with specific programs designed to accelerate the growth of our leaders into senior and executive roles.

Growing Our Talent Pipeline, Investing In Leadership

At eBay, we believe in developing leaders at all levels. Our programs support both new managers and experienced executives who want to sharpen their skills. Senior leaders, for example, get personalized coaching and access to top-tier education programs.

We expanded our Leading at eBay program in 2023 to meet the needs of our hybrid global workforce. Across all our leadership development programs, about 2,200 employees participated globally, demonstrating our commitment to building a strong leadership pool.

In 2023, we introduced three new talent pipeline programs, supporting senior leaders to accelerate their growth into larger leadership roles and foster stronger connections with each other. One of the new programs specifically supports our women senior talent and includes a combination of expert-led sessions with external peers, and internal group learning moments and manager coaching support.

In 2023, we also added a Manager Effectiveness survey to help leaders learn more about their strengths and identify areas of opportunity. The survey also provided our Talent Development team insight into how to evolve development programs and resources to better support managers. Managers scored two points above industry benchmark on the question ‘I would recommend my manager to others’.

Our executive leadership program, Leading Enterprise Acceleration Program (LEAP), is in its second year and has had a very positive impact with leaders not only reporting the personal value they received from the program, but also receiving higher manager effectiveness scores from their team. LEAP participants have also benefited from increased internal mobility opportunities, promotions, and opportunities to lead key initiatives.

Through these employee listening strategies we are able to keep a pulse on what our employees need. We have seen continued high employee participation rates and engagement compared to the past five years. eBay scored at or above the industry benchmark on 20 of 25 questions on the 2023 Global Engagement & Manager Effectiveness surveys. We are particularly proud that eBay employees scored two points above the industry benchmark on the question, ‘I have good opportunities to learn and grow at eBay’.

Talent Acquisition

Our emerging talent program targets students in four-year colleges and universities. We seek out the most talented and diverse candidates from all schools of higher education — the bigger the pool, the better.

eBay's internship program is a unique starting point for a career at eBay. Many of our interns successfully transition into full-time roles. Each year, 85% of our interns who perform well get full-time employment offers. More than 75% of interns with an offer accept the position.

We offer varied experiential opportunities for our emerging talent. For example, graduate rotations in the Global Markets and Finance departments offer in-depth exposure to our business. Interns also benefit from speaker series with our leadership team, category-focused events, and participation in our annual ideas pitch event, Invent Week.

In 2023, our program received the [Internship Top 100 Award](#) from Yellow and WayUp for the second year in a row. We also received a [Campus Forward Award](#) for excellence in early career hiring from Ripplematch in 2023.

Supporting Our Employees

We invest in our team's professional growth.

Employees experience a variety of assignments and projects, expanding their skill and preparing them for new opportunities within eBay.

As a learning organization, we support continuous education with resources like on-demand education and financial support for professional degrees and certifications. We also value our employees' overall well-being by offering physical and mental wellness tools through Grokker and Lyra.

Our 2023 LearnFest was our best yet. This global, three-day event offered in-person and virtual sessions on topics like personal growth, leadership development, and wellness. Over 17% of eBay employees participated. Leaders shared their career journeys, and we launched a new mentoring program for skill-sharing and career development. By year end, 7% of employees used the program.

Performance Appraisals

We have recently updated our performance philosophy and are evolving our approach to our performance management program, Performance Success. At eBay, we believe in a performance-driven culture that develops our employees and propels business success.

Our updated Performance Success program is a simplified performance management experience focused on clear, aligned goals, regular feedback, and a streamlined annual review process. The framework provides managers and employees with a structure to engage in ongoing coaching conversations about career aspirations and growth opportunities. This approach prioritizes employees' overall professional development at eBay.

We provide employees with regular, multi-dimensional feedback. This includes 360 reviews, peer comments, and a centralized system for documentation. We encourage ongoing coaching conversations, along with formal check-ins at least twice a year. Year-end appraisals include ratings, which directly influence pay and promotion opportunities.

Health and Financial Benefits

At eBay, we care about our employees' health. 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, including comprehensive health insurance, retirement plans, and paid time off. These benefits extend to part-time employees working 20 or more hours per week. Globally, full-time employees can access additional benefits, including a company-paid employee assistance plan for mental health and life management, a wellness platform, a medical second opinion program, and a sabbatical program that our executives proudly champion.

In 2023, eBay adopted a cancer early detection program. The preventive benefit for eligible U.S. employees and their family members allows screening to detect 45 different types of cancer.

We launched an international Employee Assistance Program to reach non-U.S. employees more effectively and travel reimbursement for U.S. employees seeking specialized medical or mental health care.

We care about women's health in the workplace. We launched a global women's health program to address gaps in menopause care and other women's health issues. This includes direct nursing support in several countries, medication coverage, digital chat, and online self-help resources to answer common questions.

eBay supports LGBTQ+ employees. We continue to offer financial help and fight stigma to improve their experiences. We provide tools to find healthcare providers trained in LGBTQ+ care and share similar backgrounds with our employees. Right now, these tools are only for U.S. employees.

For our employees' financial well-being, we provide 401(k) savings plans and financial planning for our U.S. employees on their first day. We increased our contributions to health savings accounts, and continue to provide company-paid life insurance and coverage for short- and long-term disability.

Family Planning

We support families in the U.S. by providing adoption and fertility benefits, as well as coverage for birthing midwives and doulas. In 2023, eBay greatly expanded benefits for employee families.

We offer 100% paid leave worldwide, including 20 weeks for birth parents and 12 weeks for non-birth parents. We offer a surrogacy reimbursement of up to \$25,000 and adoption reimbursement up to \$10,000. We also provide resources to support new parents, including onsite lactation facilities.

In the U.S., we launched two new initiatives last year of note:

- Support of midwife services in medical plans. Midwives provide excellent care, in line with global standards.
- Promote high-value obstetrics and gynecology care. We created a program for our Utah employees to identify the top-performing OB-GYNs in the state, which includes an analysis of clinical performance of Utah-based OB-GYNs and an incentive program to encourage employees and their family members to choose them.

We introduced the Family First program, which offers legal support to employees to help create personalized care plans for their loved ones, and we expanded our parental support program to include resources with teens and neurodivergent children.

At eBay, we understand life sometimes presents difficult challenges. We now offer 10 days of bereavement leave for the loss of immediate family members. Employees can also receive up to 10 days of emergency leave to handle situations like domestic violence, war, or natural disasters.

100%

paid birth parent and non-birth parent
leave worldwide

20 weeks

of paid birth parent leave

12 weeks

of paid non-birth parent leave

Employee Giving and Volunteering

[eBay Foundation](#)'s Changemakers support our company's purpose to connect people and build communities to create economic opportunities for all. That aim goes beyond who we are as a business, and defines who we are as people.

Our global Changemaker teams embody our values by driving, giving, and volunteering in their local communities - throughout 14 countries and 7 U.S. states. The eBay Foundation supports all Changemaker teams with strategic oversight, materials and training. Putting trust and empathy into action, Changemakers are making a real difference where they live and work.

The eBay Foundation matches up to \$10,000 in donations to eligible nonprofits per employee, per year, including in-kind donations (such as toys or canned food items for a donation drive) and volunteer time. For every volunteer hour an employee logs on our matching gifts site, they earn a \$20 matching reward to donate to their favorite cause.

In 2023, more than 2,000 employees volunteered over 50,000 hours — the equivalent of about 2,000 calendar days — to support their communities. In total, eBayers donated to more than 3,700 causes in 53 countries. Over \$7 million was awarded to nonprofit organizations through employee contributions and matching gifts.

GCX4Good

eBay is a force for good in the world, and when we unite, the positive impact we have is extraordinary.

eBay's Global Customer Experience (GCX) team introduced GCX4Good two years ago as a means to create opportunities for employees to give back to their communities, fundraise for people in need, and make a positive impact on the world.

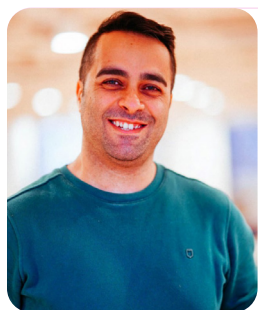
Last year, GCX4Good rallied eBay employees worldwide for a global cleanup effort. For two weeks, employees volunteered more than 375 hours tidying their local communities.

GCX4Good also sponsored a water delivery system, with 5.6 km of pipeline, storage tanks, and 10 tap stands, in Burundi. GCX4Good raised over \$10,000 for the recently completed system that will provide clean water to 1,500 people and become a life saving resource for generations to come.

The Entrepreneurial Refugee Network

GCX4Good partnered with The Entrepreneurial Refugee Network (TERN) to empower refugee small businesses in the U.K. and Ireland. Our goal is to help them launch and grow their businesses. Through our program, we have helped 40 entrepreneurs set up their eBay store and offered mentorship opportunities.

Graduates from the program have found success far beyond our marketplace. They share their knowledge within their communities, creating a positive ripple effect. One entrepreneur, Ehsan, found the partnership especially useful as he grew his refurbished phone store.



“The TERN x eBay Seller Programme scheduled weekly meetings to improve my eBay store. They also guided me to get the ‘Certified Refurbished’ accreditation, which improved my sales.”

— Ehsan, a refugee from Iran and eBay seller

Diversity, Equity, & Inclusion

We strive to be a richly diverse, equitable, and inclusive place to work, grow, sell, and buy.

Our Diversity, Equity, and Inclusion approach focuses on four strategic objectives: increasing representation; cultivating a sense of belonging; engaging our community and allies; and building inclusive technology — and our Communities of Inclusion (COIs) continue to be the cornerstone of these efforts. Throughout the year, our COIs host in-person, hybrid and virtual events that connect community members and allies, celebrating cultural moments and educating employees about various cultural and social topics.

Our [2023 DE&I Report](#) explores how we are making real progress in our goals — and shares what we have yet to achieve for our global community.

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 ESG Independent Assurance Statement is published in full [here](#).

100.3%

pay parity for women globally

34%

of leadership positions (directors and above) are women

58%

of workforce identifies as an underrepresented minority (Black, Hispanic/Latino, Native Hawaiian or other Pacific Islander, American Indian, Alaska Native or two or more races)

Trusted Marketplace

We built our platform on openness, honesty, integrity and trust.

For nearly 30 years, we have built product and tech advancements in service of our customers, creating a trusted marketplace for our global community to thrive.

Every day, millions of people worldwide come to eBay. We honor the trust our global community puts in us to maintain a secure platform.

Our ESG Governance Model

Guided by eBay's Impact team, with oversight from our Board of Directors and Leadership team, we integrate environmental, social and governance (ESG) matters into the core of our business and embrace sustainable practices that reinforce our commitment to operating with integrity.

An Integrated Approach

The Board's Corporate Governance and Nominating Committee broadly oversees ESG issues and sustainability reporting, while the Board's three other standing committees oversee specific ESG-related matters, including in connection with incentive-based compensation, ethics and compliance programs, and audit and risk management oversight. Our Chief Sustainability Officer works closely with Investor Relations and chairs our ESG Council of senior leaders, sponsored by our CEO, Jamie Iannone.



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

Ethics & Compliance

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

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

All eBay employees are 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 holds regular outreach events to raise awareness of compliance issues and available resources for support.

Our Business Ethics Officers (BEOs) play a key role in our ethics and compliance efforts. BEOs provide employees with policy guidance and support our annual training. Our BEOs are employees embedded throughout the organization to ensure employee access, resources, and support.

Human Rights

eBay was founded on the principle that people are basically good. For more than 25 years, we have focused on creating a better, more sustainable form of commerce, where people are empowered, causes are supported, and opportunities are open to everyone.

eBay is an ethical, transparent and trusted company which complies with all applicable labor laws. We also strive to conduct our business in a manner consistent with the principles set forth in the United Nations Guiding Principles on Business and Human Rights and the International Labour Organization's Declaration on Fundamental Principles and Rights at Work. The voices and perspectives of our employees are critical to eBay's business and to shaping our future. We respect the rights of our employees to choose to support, or not support, representation by a labor union, works council or other employee organization. We are committed to bargaining in good faith with any such representative body established under applicable laws. We also aim to support and promote the protection of fundamental human rights across our value chain. These fundamental human rights include but are not limited to those regarding wages, working hours, health and safety, freedom of association, non-discrimination, harassment prevention and the use of child, forced or bonded labor.

Please see our [Human Rights Policy Statement](#) for more information.

Supply Chain Management

eBay is committed to ethical business conduct and maintaining safe working conditions while advancing social and environmental responsibility. Accordingly, we expect our suppliers to abide by guidelines in our [Third Party Code of Business Conduct and Ethics](#), as we build a more diverse supply chain, and participate in recommerce.

The Code applies globally and to anyone who does business with eBay. Third Parties are expected to ensure their subcontractors acknowledge and implement the same standards of conduct. 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

Additionally, we expect Third Parties will commit to developing, deploying, or using artificial intelligence in a manner that aligns with eBay's [Responsible AI principles](#), which include accountability, fairness, transparency, privacy, reliability, safety, and security.

Toward a diverse supply chain

In 2023, eBay established a Third Party diversity benchmark using data from a certification supplier. The new benchmark enhances eBay's social impact measurements. We've also tagged our current suppliers in our SpendSmart system with their diversity certifications. This allows employees to easily see the diversity of suppliers when making business decisions.

Participation in recommerce

Where we see opportunities to support the environment and recommerce, 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.

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 the spirit and the letter of the tax laws in all countries where we operate. We are also guided by relevant international standards, including the Organisation for Economic Co-operation and Development (OECD). Read our [Global Tax Policy](#).

Government Relations

We champion causes that matter to our user community.

The goal of the Government Relations team is to advocate for our customers, small business sellers, and eBay business objectives with governments, regulatory agencies, and policymakers around the world.

Our global Government Relations team works to protect sellers from proposals that would make it harder to sell online and compete in online commerce, including burdensome [limitations to using online marketplaces](#) in both the US and the EU, [ecodesign rules that lack adaptation to second-hand products](#), and cumbersome [tax reporting](#) and [waste management](#) measures.

eBay was proud to support [legislation](#) in the US to make ecommerce safer and more transparent for consumers, and works regularly with policymakers on solutions to preventing [organized retail crime](#). Additionally, safe and efficient movement of goods around the world ensures that even the smallest of sellers reach the global marketplace. Our research shows that [at least 93% of eBay small businesses](#) in countries surveyed export to consumers in other countries.

eBay sellers are also the key to enabling a circular and sustainable commerce. We actively support a framework that will further empower the trade of non-new items, such as [adapted product safety, labeling, design and waste regulations](#).

We are active with climate advocacy and lobbying groups, such as [CERES](#) and [We Mean Business](#). In 2023, we participated in several campaigns on the national and state level including, but not limited to:

- [We Mean Business Coalition Fossil to Clean Campaign](#)
- [Customer Energy Letter to Congress calling for Modernizing Federal Permitting](#)
- [Support for the Advanced Clean Fleets Rule](#)
- [Virginia Energy Efficiency Resource Standards](#)

We honor the trust our community puts in us to maintain a safe and transparent marketplace. We recently published our latest [Global Transparency Report](#) in order to openly communicate our trust and safety policies and enforcement of those policies.

Responsible AI

Artificial intelligence has evolved and improved dramatically in 2023. AI technology holds great potential for the future of ecommerce. With such rapid advancements, it is vital the technology industry, especially companies like eBay — with the size, scope, and personnel to guide the future of AI — ensure that applications follow [core principles](#) to guide responsible development and use.

For example, at eBay we are developing AI applications and systems with an inclusivity mindset. Our AI represents a diverse range of human cultures, backgrounds, and experiences. We are implementing processes to ensure our AI does not harm or deceive people, unfairly discriminates against individuals, groups or communities based on age, gender, race, sexual orientation, religion, or other protected characteristics.

Everyone at eBay has a role to play in Responsible AI. By taking care to build trustworthy AI systems, we are securing our customers' trust that eBay's AI is reliable and safe, with privacy and transparency at the forefront.



“Our Responsible AI principles of Accountability, Fairness, Transparency, Privacy, Reliability, Safety, and Security ensure eBay remains a responsible steward of this emerging technology.”

— Lauren Wilcox, Senior Director of Responsible AI

Platform Security

We take our customers' privacy and security seriously.

The [eBay Security Center](#) offers robust tools and resources to help sellers and buyers connect within our trusted marketplace.

We also have processes in place for assessing, identifying, and managing cybersecurity risks and vulnerabilities embedded across our business as part of our Cybersecurity program. Among other things, we:

- Conduct audits and tests of our information systems (including reviews and assessments by independent third-party advisors) to help identify areas for continued focus and improvement.
- Review cybersecurity threat information published by government entities and other organizations in which we participate.
- Provide cybersecurity awareness training for all employees and enhanced training for information security and other specialized personnel.
- Perform phishing simulation testing of all employees.
- Perform security risk assessments of third party suppliers to evaluate controls, mitigations and contractual obligations, as well as reporting obligations in connection with cybersecurity events and other risks that could have an adverse impact on eBay data and information systems.
- Perform security risk assessments of newly acquired companies as well as material changes to products and technologies.
- Run tabletop exercises to simulate and test responses to cybersecurity incidents.

We maintain a “bug bounty” program to encourage professional security researchers to report potential security vulnerabilities to us and use the findings from these and other processes to improve our cybersecurity practices, procedures and technologies. We have implemented and maintain

cybersecurity incident response plans, which include processes to triage, assess, escalate, contain, investigate and remediate cybersecurity incidents, comply with potentially applicable legal obligations and mitigate brand and reputational damage. In addition, we maintain insurance to protect against potential losses arising from a cybersecurity incident.

[The Board's Risk Committee](#) provides oversight of our policies and processes for mitigating privacy and information security risks.

Safeguarding Privacy

We are committed to maintaining the privacy of our users' information. Our Global Privacy Office maintains a robust program that is in line with international standards and built upon eBay's [Privacy Principles](#), which provide users with a safe, secure, and trustworthy experience.

We align with the Cyber Security Framework of the National Institute of Standards and Technology (NIST) and the ISO 27032, ISO 27001 and ISO 27002 standards. We also embrace the EU's General Data Protection Regulation (GDPR), the California Consumer Privacy Act (CCPA), and other applicable privacy regulations. We use these standards to strengthen our commitment to customer privacy and data protection.

Our Privacy Principles and [User Privacy Notice](#) describe how we approach data privacy and outline how eBay collects, uses, shares, and manages personal information. Our [Privacy Center](#) ensures transparency about the user data we collect, allowing users to easily access, update, and make choices regarding their data. The Privacy Center also explains our Privacy Principles, offers answers to FAQs, and provides region-specific self-service guidance.

We have also established a set of [User Corporate Rules](#) (also referred to as Binding Corporate Rules), approved by the Luxembourg National Data Protection Commission. These Corporate Rules are our commitment to adequately protect users' personal information globally regardless of where the data resides, and depending upon the user's location, may provide additional privacy rights through the relevant privacy regulator or a court. eBay's User Corporate Rules are available in 16 languages, and we continue to work in cooperation with all relevant European Data Protection Authorities to maintain and update these rules to reflect current practices and our corporate values.

We affirm eBay's commitment to safeguarding privacy through comprehensive and regular training for all employees. This training includes reinforcement of our Privacy Principles, User Corporate Rules, and eBay's [Code of Business Conduct & Ethics](#). Reports of suspected violations are investigated promptly. Employees who are found in violation of eBay policy may face disciplinary action such as additional training, coaching, or, when appropriate, termination.

Protecting Intellectual Property

We partner with over 100,000 intellectual property (IP) rights owners registered through our [Verified Rights Owner](#) ("VeRO") program, which was launched in 1998 and enables IP rights owners to report potentially counterfeit or otherwise infringing items on eBay. If a listing is counterfeit or otherwise infringes a rights owner's IP rights, eBay promptly removes the listing reported by rights owners as IP infringement, notifies the seller, and reviews the seller account for possible enforcement action.

Prohibited, Restricted, and Counterfeit Items

eBay has developed policies to address [Prohibited and Restricted Items](#), [Counterfeit Goods](#), [Offensive Materials](#) and other [Intellectual Property](#) infringements, as well as [International Trading](#). These policies are designed to protect consumers and provide clarity to sellers about what may and may not be sold on our platform and under what conditions. Read more in our [2023 Global Transparency Report](#).

In 2023, we began working with the nonprofit Monuments Men and Women Foundation to help detect and return stolen art. It's one of our many efforts to continuously improve our platform for buyers and sellers. Our goal is to ensure everyone can feel good about shopping on eBay.

Illegal Wildlife Trade

We continue to take a leadership role in fighting online wildlife trafficking. We work with governments, NGOs, industry peers, and eBay community members to enforce our [animal products policy](#). As a founding member of the [Coalition to End Wildlife Trafficking Online](#), we will continue to work to educate consumers and policymakers about the threats of illegal wildlife trafficking.

In 2023, eBay blocked or removed approximately 500,000 listings — 150,000 more listings than reported in 2022 — that violated our wildlife and endangered species policies. We attribute the increased year-over-year impact on listings to a high-quality Customer Service Knowledge Base, employee training, more effective detection, and other factors.

eBay enacted a global ban on ivory sales in 2008. To enforce our ban, in 2023 we implemented AI tools from eBay's 3PM Shield to detect suspicious patterns. Our AI was trained on images provided by World Wildlife Fund (WWF) and eBay listings to search for suspicious keywords, location, and prices of ivory-like material. We are developing new AI tools, including one designed to specifically detect the unique patterns found in elephant ivory.

Our efforts to stop illegal wildlife trade not only prevents the sale of endangered and threatened species (for example, we added products derived from the bonobo, manta ray, and Siberian musk deer to our prohibition list in 2023), but also help prevent the spread of zoonotic diseases.



“eBay made great strides this year in finding new solutions to detect and deter wildlife trafficking on their platform, which can provide lessons for the sector to replicate. WWF sees eBay staying ahead of the threats with continuous refinement of automated filters and its systems for elephant ivory and traditional medicine products containing protected wildlife, which have been game changers. Finding a company so committed, transparent, and inspiring to work with is rare.”

— Crawford Allan, Senior Director, Wildlife, WWF-US

Appendix

About Us

eBay Inc. is a global commerce leader that connects people and builds communities to create economic opportunity for all. Our technology empowers millions of buyers and sellers in more than 190 markets around the world, providing everyone the opportunity to grow and thrive. Founded in 1995 in San Jose, California, eBay is one of the world's largest and most vibrant marketplaces for discovering great value and unique selection. In 2023, eBay enabled over \$73 billion of gross merchandise volume. For more information about the company and its global portfolio of online brands, visit www.ebayinc.com.

About Our Information

Data is reflective of eBay's fiscal year 2023, which ended December 31, 2023, unless otherwise noted. All references to dollars are U.S. dollars. eBay reports financial data in its 2023 Annual Report on [Form 10-K](#).

How to Reach Us

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

Notes on Our Goals

Learn more about the methodology we used to calculate our 2023 goals around economic empowerment, circular commerce and carbon emissions.

Recommerce

Recommerce, or circular commerce, allows old products to have a longer life by conserving the energy, resources and costs it would take to create new items from the entire product lifecycle. We assumed that buying a pre-owned item from eBay avoids the need for an equivalent new item to be produced. This new item and all of the environmental impacts associated with making it are "avoided." However, a used item isn't an exact substitute for a new item, so some adjustments were made.

To account for differences in quality and lifetime between new and preowned items, a lifetime adjustment factor was used. This was estimated to be approximately 50%, meaning two pre-owned products are needed to displace one new product. For example, a used coat may last half as long as a new one would, so two used coats would provide as much wear as a new coat.

Another adjustment was applied to take into account whether the used item really displaced a new item, or if it was just an extra purchase alongside a new item. This rate is found to be around 50% for many product categories.

These two adjustment factors are combined to give a final displacement rate around 25% (50% times 50%), which means that for every four used products sold, one new product does not need to be manufactured and will not end up in landfill or incineration.

Typical recycling, landfill, and incineration rates for the product categories or material types were used to estimate how many tons of each type of waste were avoided. These vary by country: U.S. rates of landfill are high and incineration is low, whereas in Europe incineration is generally more common and landfill less common. Recycling rates for various materials also vary widely by country.

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

These different factors were combined with sales figures to calculate the avoided carbon impact and waste in each listing category and overall for Electronics, Fashion, Media, Lifestyle, Home & Garden, Business & Industrial, and Vehicle Parts & Accessories for 2023. The financial savings to the buyer from purchasing pre-owned rather than new products were estimated using a similar approach.

See our [Methodology](#) for more detailed information.

Economic Empowerment

An eBay Commercial Seller is defined as a seller with at least \$10,000 USD or more in annual sales on eBay. Growth in the number of enterprises is based on data from 1,252 U.S. counties that are considered to be “at risk” or “distressed” as defined by the Economic Innovation Group’s 2024 [Distressed Communities Index](#). A [Business Establishment](#) is defined as a single physical location at which business is conducted or services or industrial operations are performed. 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 2017 to 2021 is updated from the 2017 to 2020 range used in the 2022 Impact 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: $\frac{[(\text{total number of 2021 business establishments}) - (\text{total number of 2017 business establishments})]}{(\text{total number of 2017 business establishments})}$.

eBay (2018) [“Platform-Enabled Small Business Formation as a Driver of Economic Balance and Inclusion.”](#)

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

U.S. Census Bureau (03/20/2023) County Business Patterns: 2020. Available at:

<https://www.census.gov/programs-surveys/cbp/data/tables.2020.html>

U.S. Census Bureau (03/20/2023) County Business Patterns: 2017. Available at:

<https://www.census.gov/programs-surveys/cbp/data/tables.2017.html>

Disclaimers

Forward-Looking Statements

We have included in this report statements that may constitute “forward-looking statements.” Forward-looking statements are not historical facts or statements of current conditions, but instead represent only our beliefs regarding future events, many of which, by their nature, are inherently uncertain and outside our control. These statements are not guarantees of future results or performance and involve certain known and unknown risks, uncertainties, and assumptions that are difficult to predict and are often beyond our control. These statements relate to, among other things, our goals, targets, aspirations and objectives, and actual outcomes and results may differ materially from those expressed in, or implied by, any of these forward looking statements, or the statements of third parties based on these forward looking statements. Factors that could cause our results to differ from the forward-looking statements include global socio-demographic and economic trends, energy prices, technological innovations, climate-related conditions and weather events, legislative and regulatory changes, and other unforeseen events or conditions. More information about factors that could affect eBay’s 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-Q, copies of which may be obtained by visiting the company’s Investor Relations or the U.S. Securities and Exchange Commission (SEC) website. All information in this Impact Report is as of May 14, 2024. Undue reliance should not be placed on forward looking statements, which are based on information available to eBay on the date hereof. eBay assumes no obligation to update such statements.

ESG Materiality

Our approach to the disclosures included in this report differs from our approach to the disclosures we include in our mandatory regulatory reports, including our filings with the SEC. This report is intended to provide information from a different perspective and in more detail than that required to be included in other regulatory

reports, including our filings with the SEC. Our ESG reporting describes those topics which we consider to be the most important to stakeholders when evaluating environmental, social, and governance issues at eBay. Therefore, ESG materiality in this report does not directly correspond to the concept of materiality used in securities law.

Reports

- Impact Reports: [2023](#), [2022](#), [2021](#), [2020](#), [2019](#), [2018](#), [2017](#), [2016](#)
- Impact Report Highlights: [2023](#), [2022](#), [2021](#), [2020](#), [2019](#), [2018](#)
- GRI and SASB Indices: [2023](#), [2022](#), [2021](#), [2020](#), [2019](#)
- Circular Commerce Methodology Report: [2021](#)
- CDP Climate Change Response: [2023](#), [2022](#), [2021](#), [2020](#), [2019](#), [2018](#), [2017](#), [2016](#)
- Diversity, Equity and Inclusion Reports: [2023](#), [2022](#), [2021](#), [2020](#), [2019](#), [2018](#), [2017](#), [2016](#)
- Recommerce Report: 2024, [2022](#), [2021](#), [2020](#)
- Small Business Report: [2023](#)
- EEO-1 Reports: [2022](#), [2021](#), [2020](#), [2019](#), [2018](#), [2017](#), [2016](#)
- Task Force on Climate-Related Financial Disclosures Report: [2022](#), [2021](#), [2020](#), [2019](#)
- Global Transparency Report: [2022](#), [2021](#)

Policies and Statements

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

[ESG Independent Assurance Statements](#)