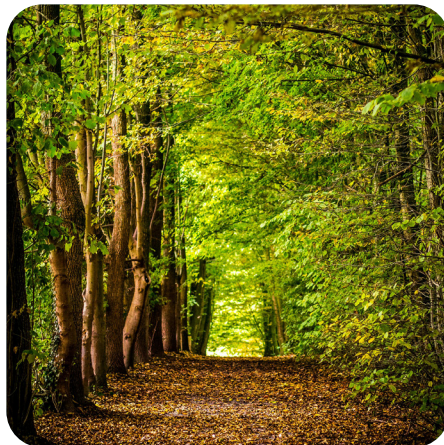


2024 Impact Report





Message From Our CEO

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

Creating a more sustainable future has been part of eBay’s DNA for decades. As early champions of recommerce and the circular economy, we’re leading the way toward a healthier planet and a more inclusive global economy.

I’m proud of the progress we’re making toward our impact goals. eBay is investing in new technologies to make it easier to buy and sell pre-loved items - unlocking value for individuals and the world.

Our team remains 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.

As we continue this important journey, the possibilities are endless - for the benefit of our customers, our company, and our planet.

— Jamie Iannone, President and CEO



Message From Our CSO

“By innovating and evolving our platform and operations, we’re building a marketplace that powers economic opportunity and a more sustainable future.”

At eBay, commerce and sustainability go hand in hand. Across our nearly 30-year history, we’ve seen firsthand how sellers on our platform can flourish by giving new life to pre-loved items, reducing waste and fostering a circular economy.

Our vision for an economically empowering, sustainable marketplace has always shaped how we innovate. It fuels our efforts to make our platform and operations more sustainable, accessible, and beneficial for all. When our community wins, so do we. And when we win because of sustainability, we set an example for the broader tech industry and for the many sectors we touch.

In our 2024 Impact Report, we’re proud to share the progress we’ve made towards this vision.

100%

renewable energy supported all eBay operations in 2024.

We outpaced many of our own sustainability targets this year, and set more ambitious ones. We’re especially excited to have achieved our 2025 goal of supporting eBay’s operations with 100% renewable energy a year ahead of schedule. Through collective partnership and strategic investments, we’re working towards our most ambitious goal to date: achieving net-zero greenhouse gas emissions across our entire ecosystem – from sourcing to shipping – by 2045.

Recommerce continues to drive our business forward. In 2024, recommerce created \$5 billion in positive economic impact for eBay, while avoiding 1.6 million metric tons of carbon emissions and 70,000 metric tons of waste. And our Recommerce Report showed us that buying and selling pre-loved is a growing movement, with 86% of consumers surveyed having done so in the past 12 months.

We continued investing in programs that drive positive change in our communities, empower entrepreneurs, and support our people. In 2024, eBay for Charity reached over \$662 million raised for charities globally on a cumulative basis since 2021, exceeding our 2025 target one year early. Meanwhile, eBay Foundation continues backing nonprofits that foster entrepreneurship, and we’re enhancing our employee development programs to help our people grow as leaders.

This report highlights our accomplishments in 2024. We’re committed to building on this momentum and pushing the boundaries of what’s possible in sustainable commerce, creating a brighter future for our customers and the planet.

— Renée Morin, Chief Sustainability Officer



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Overview

Our Purpose

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

At eBay, we are proud to reflect on nearly 30 years of creating opportunity and impact in partnership with our community. Since 1995, we’ve built a thriving ecosystem of meaningful, sustainable commerce — where pre-loved goods gain new life, shoppers pursue their unique passions, and small businesses flourish.

Today, our vibrant marketplace is a testament to the power of connection, with millions of buyers and sellers worldwide coming together to reimagine commerce, reduce waste, and pursue their passions. Everything we do, we do to support our community: the entrepreneurs who turn their ideas into businesses, the treasure hunters who find the one-of-a-kind on our platform, and the employees dedicated to bringing eBay to life.

As we look to the future, we’re doubling down on our commitment to empowering this community with the tools, technology, and support they need to thrive. We will continue to foster a culture of trust, openness, and sustainability, and operate in a way that helps everyone win.

We believe that when we succeed together, we can create a better world for our global community.

For more information on the scope of this report, our methodology for setting and tracking goals, and additional details on our progress, please see the appendix.

Our Impact in 2024

We hit our goal to support eBay’s operations with **100% renewable energy** one year early.

We’ve set a target to reach **net-zero** greenhouse gas emissions by 2045.

eBay for Charity raised more than **\$662 million** for nonprofits worldwide from 2021-2024.

Awards and Recognition

Several entities acknowledged our culture, workplace, and responsible business practices in 2024.

“The Goodies” BeCause Award	BENEVITY	Campus Forward Awards	RIPPLEMATCH
Green Power Partnership National Top 100	ENVIRONMENTAL PROTECTION AGENCY	The Sustainability Yearbook	S&P GLOBAL
America’s Most Innovative Companies 2024	FORTUNE	RE100	THE CLIMATE GROUP





Issues Material to eBay

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

The 2022 assessment 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 non-governmental organizations (NGOs), and more.

The results from this third-party materiality assessment determined our low, medium, and high impact issues used to inform eBay's sustainability strategy, initiatives, and goals. The following matrix shows the results of our assessment and the relative prioritization of our topics aligned with four key areas of our business: Economic Opportunity, Sustainable Commerce, Culture and Workforce, and Trusted Marketplace. These key areas form the structure of our impact report.

Economic Opportunity:

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

Sustainable Commerce:

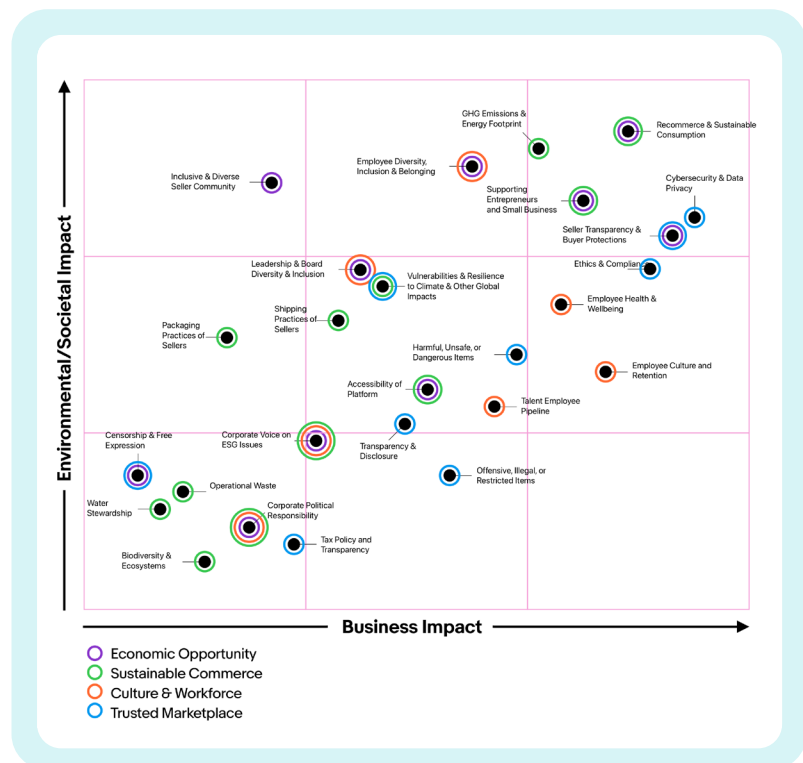
Recommerce and sustainable consumption are key focus areas at the heart of eBay's business. Other high-priority material issues include managing our greenhouse gas emissions and energy footprint.

Culture and Workforce:

High-priority material issues include eBay's core value "Be for Everyone" which fuels our commitment to employee diversity, inclusion, and belonging; 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 materiality assessments are updated at least every three years and presented to our Board of Directors and Senior Management. Aligned with this cadence, we completed an updated materiality assessment in 2024 that meets emerging regulatory requirements, such as the EU Corporate Sustainability Reporting Directive (CSRD), for double materiality. This assessment takes into consideration both financial and impact-driven risks and opportunities. This assessment is highly aligned with our 2022 assessment for topic prioritization and our four key areas. A preview of our double materiality assessment results can be referenced in the [Trusted Marketplace](#) section of our report, and we look forward to publishing the details of this assessment in future disclosures.



Our Impact Goals and Progress

We’re proud to report significant strides in our impact efforts. eBay for Charity exceeded its original fundraising target a year ahead of schedule, raising \$662 million for global charities and representing a massive milestone in our mission to empower communities through meaningful commerce.

We also made notable progress on the sustainability front. As part of our commitment to investing in clean energy solutions, we’re now supporting all eBay-controlled offices, data centers, and authentication centers with 100% renewable energy — a goal we achieved a full year early. Looking ahead, we dedicated considerable resources in 2024 to set our sights on net-zero by 2045. To achieve this, we’ve committed to reaching net-zero greenhouse gas emissions across our value chain and have set carbon reduction goals that have been validated by the [Science Based Targets initiative \(SBTi\)](#).

We continuously evaluate our impact programs and priorities, and set targets to track our progress.

Explore our 2025 and 2030 goals and progress.

Economic Empowerment

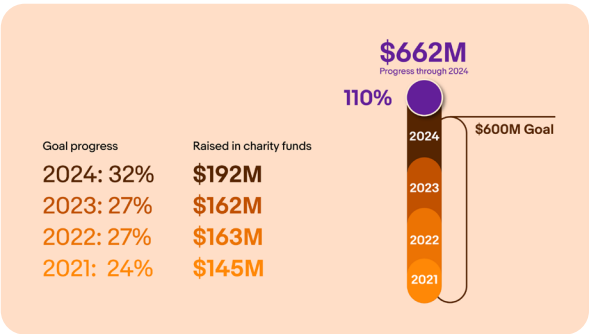
eBay continues its mission of connecting people and building communities to create economic opportunity for all. In 2024, small businesses contributed approximately 70% of Gross Merchandise Value (GMV) in our three largest markets by demand (U.S., U.K., and Germany). See [notes on our goals](#) for more information.

Small businesses contributed approximately **70% GMV** in our **3 largest markets** by demand (U.S., U.K., and Germany).

eBay for Charity

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

CHARITY FUNDS RAISED GLOBALLY

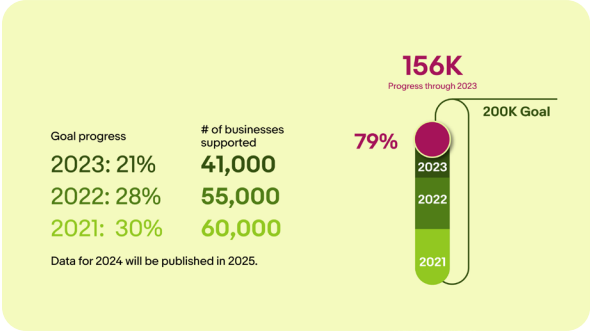




eBay Foundation

Goal 1: From 2021 to 2025, through eBay Foundation’s support of nonprofits, create or strengthen 200,000 businesses. See [notes on our goals](#) for more information.

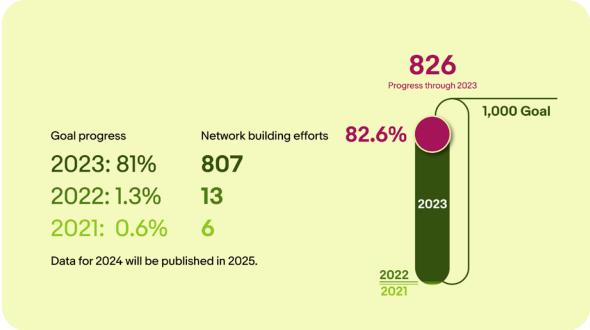
FOUNDATION ENGAGEMENT AND SUPPORT - BUSINESSES SUPPORTED



Data for 2024 will be published in our 2025 Impact Report

Goal 2: From 2021 to 2025, through eBay Foundation, catalyze 1,000 network building efforts through nonprofit partners to amplify the resources and support available to small businesses globally. See [notes on our goals](#) for more information.

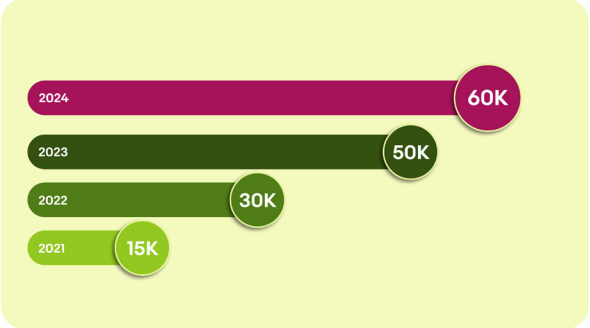
FOUNDATION ENGAGEMENT AND SUPPORT - NETWORK BUILDING EFFORTS



Data for 2024 will be published in our 2025 Impact Report

Goal 3: From 2021 to 2025, through eBay Foundation, increase the number of employee volunteer hours with eBay Foundation programs year-over-year.

FOUNDATION ENGAGEMENT AND SUPPORT - VOLUNTEER HOURS

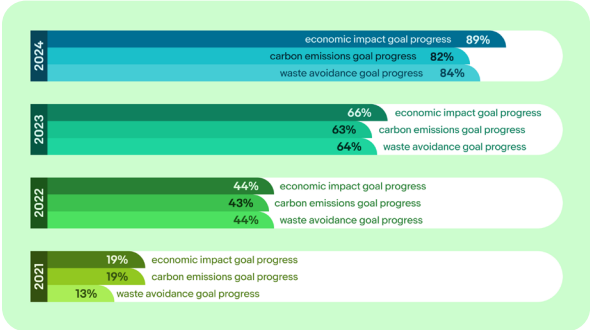




Recommerce

From 2021 to 2025, drive \$22 billion in positive economic impact, prevent 8 million metric tons of carbon emissions, and divert 350,000 metric tons of waste from landfills by empowering the sale of pre-owned and refurbished goods on our platform. See [notes on our goals](#) for more information.

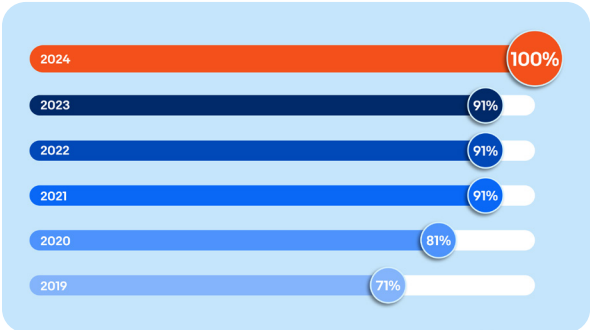
ECONOMIC AND ENVIRONMENTAL BENEFITS OF RECOMMERCE



Renewable Energy

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

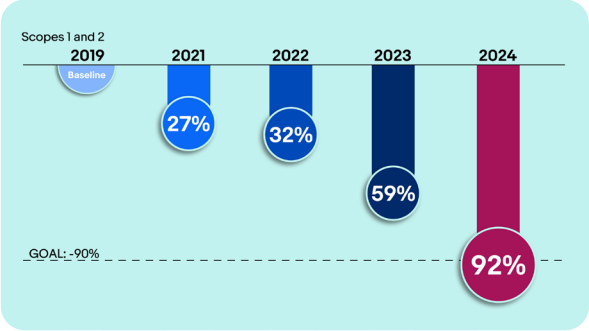
ELECTRICITY SUPPLY FROM RENEWABLE ENERGY SOURCES



Carbon Emissions

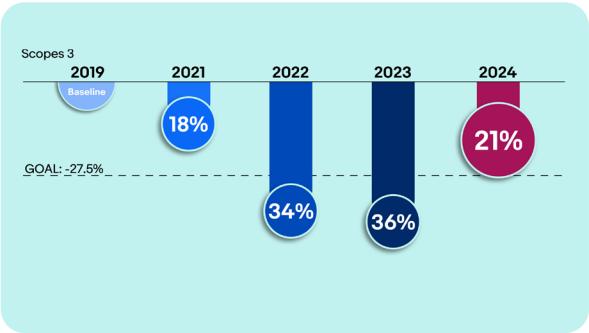
Goal 1: Achieve a 90% absolute reduction in Scopes 1 and 2 greenhouse gas (GHG) emissions by 2030 from our 2019 baseline as part of our Science Based Targets Initiative (SBTi) approved net-zero target.

CARBON EMISSIONS FROM 2019 BASELINE FOR SCOPES 1 AND 2



Goal 2: Achieve a 27.5% absolute reduction in Scope 3 T&D emissions by 2030 as part of our SBTi-approved net-zero target.

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.

Goal 3: Net-Zero by 2045. Achieve a 90% absolute reduction across our entire value chain and achieve net-zero emissions by neutralizing any remaining emissions using high-quality, durable carbon removals that meet SBTi criteria by 2045. This goal was set in 2025 and we will report on progress in later reports.





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 5.5

- **4 out of 11** of the Board of Directors members are women as of year-end 2024

Decent Work and Economic Growth

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

Target 8.1

- In 2024, small businesses contributed approximately **70%** of GMV in our three largest markets by demand (U.S., U.K., and Germany)

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

- **92%** decrease in Scopes 1 and 2 emissions between 2019 and 2024
- **5,098 metric tons** of Scope 1 emissions in 2024
- **146 metric tons** of Scope 2 emissions in 2024

Affordable and Clean Energy

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

Target 7.2

- **100%** renewable energy for all of our data centers and offices in 2024
- **16%** increase from 2023 to 2024 in MWh of renewable energy
- **440,053 MWh** Total Green Power Usage in 2024

Target 7.3

- **45,106 kWh/\$M** energy intensity in 2024

Responsible Consumption and Production

Goal: Ensure sustainable consumption and production.

Target 12.5 - Waste Diversion

- **96.8%** waste diversion in 2024 at San Jose headquarters
- **261 tons** of waste diverted from landfills in San Jose in 2024

Target 12.5 - Recommerce

- Helped avoid **1.6M metric tons** of carbon emissions in 2024 through people selling their pre-owned products on eBay
- **70K metric tons** of waste avoided in 2024

Partnerships

Goal: Strengthen the means of implementation for sustainable development.

Target 17.3

- Global Give granted **\$3M** to **31** nonprofits in 2024
- Over **\$18M** in grants, including employee matching gifts, to nonprofit partners in 2024



Economic Opportunity

We build pathways to opportunity globally.

When our sellers win, we win. From the day our sellers first open their virtual doors, we're right there with them — every step of the way. Through our partnerships, eBay continues the mission of connecting people and building communities to create economic opportunity for all.

Small Business Programs and Support

Small businesses are the backbone of eBay's thriving marketplace. They contribute approximately 70% of GMV in our three major markets by demand: the United States, United Kingdom, and Germany. In return, eBay is committed to supporting these businesses through dedicated resources and initiatives. eBay helps small businesses and entrepreneurs build online storefronts and reach global audiences. Our tools, training, and resources help pave the way for a more inclusive 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 with mentoring, funding, and support. Over the past five years, we awarded more than \$2.5 million to 250 small businesses from across the U.S. to fuel their growth.

In 2024, 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 18,000 submissions, our 2024 grantees represent 28 U.S. states and 11 categories, including motors, home and garden, clothes, collectibles, and toys. Meet the full Class of 2024 Up & Running grantees [here](#).



"If you put 100% towards your goals and dreams, you will get 100% back from your hard work. Thank you! I plan to use the funds to help grow the infrastructure of my business with shelving, racks, storage, and tech upgrades to further enhance quickness and efficiency."

— Andrew Fuke, [MadFindsShop](#) and 2024 Up & Running Grant recipient



Small Business Advocacy Network

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

SBAN is a global advocacy group that empowers sellers to get personally involved in shaping public policy that protects and promotes their success on eBay's platform. These eBay entrepreneurs can share their stories with their elected officials by meeting with legislators, connecting with the media, or testifying in hearings. SBAN also provides the opportunity for small businesses to engage directly with both eBay staff and other sellers who share similar challenges.

Every year, we invite [SBAN](#) advocates to capitals around the globe for meetings with various lawmakers.

In May of 2024, select U.S. SBAN members joined eBay executives on Capitol Hill to meet with lawmakers and discuss how current ecommerce public policy issues are affecting small businesses. In June, EU-based SBAN members joined eBay staff in Rome, Italy, and met with key legislators from the Italian Parliament to discuss small business regulations that would impact cross-border trade. Throughout the year, our U.S. SBAN members, with eBay's support, also hosted multiple meetings within their local districts. During these meetings, SBAN members showed their legislators how they run their online business, while touching on legislative issues of importance to small businesses.

eBay Open

eBay Open is our yearly seller event that unites thousands of sellers in the U.S. to educate, celebrate, inspire, and connect.

In 2024, eBay Open drew over 10,000 participants to the three-day virtual event, while over 1,000 sellers gathered in person at 35 kickoff parties across the U.S. Attendees immersed themselves in a packed agenda, featuring training sessions, a virtual expo hall, and networking events. eBay executives took to the stage to share insights on company strategy, product updates, and innovations. The event also included a special eBay Live for Charity segment, which raised over \$4,000 in support of worthy causes.



"I learned so much both from fellow eBay sellers and I loved learning from eBay employees as well. Both are very important."

— Sharon Smith, eBay seller and eBay Open attendee



Seller Meetings

[Seller meetings](#), hosted by sellers for sellers both in-person and virtually, offer valuable opportunities for eBay entrepreneurs to connect with others in their local communities, share insights, and help grow their business. In 2024, approximately 50 chapters throughout the U.S. held 260 meetings with more than 2,000 sellers in attendance to share tips and build relationships.

Seller Center

The [Seller Center](#) is the go-to digital hub for eBay sellers, offering essential information and inspiration to help them thrive on our platform. Whether they're new to eBay or looking to evolve their business, eBay sellers turn to the Seller Center for the right tools, insights, and high-quality content.

Here, sellers can catch up on the latest platform updates and improvements featured in our Seller News, learn how to maximize eBay's tools, stay informed about compliance with relevant regulations, and discover resources about the programs we offer — all in one convenient spot. Content is continually updated based on the real needs and requests of eBay sellers, ensuring they have everything they need to grow and thrive.

Reports on Small Online Businesses

For over a decade, we have published research examining how eBay connects people, strengthens communities, and empowers independent small businesses to succeed.

Our [eBay Small Business Activity Across Italy Report](#) showcases how eBay fuels small businesses and promotes economic resilience throughout Italy. We found that on a per capita basis, small business selling activity on eBay was more concentrated in Italy's most economically disadvantaged and remote areas. Further, eBay small business communities in these regions do not just match the success of those based in more advantaged regions, they exceed them — demonstrating how eBay is leveling the playing field for small businesses worldwide.



“The economic opportunities provided by eBay are enormous! eBay connects me with shoppers from all over the world and allows my small business to remain competitive, overcoming the limits of my local market and still represents our main means of sales in Italy and Europe.”

— Maria Napolitano, eBay seller and owner of Moto Ricambi Europa



Moreover, our [European Union Small Business Export Report](#) highlights eBay's leading role in opening new markets worldwide for small businesses. Through eBay, entrepreneurial small businesses in every EU member state can connect with over 130 million consumers across 190 markets every day, and they can achieve export success that far surpasses traditional businesses. The report underscores the crucial role of a well-functioning, accessible European Single Market, which remains vital for the continued international growth and prosperity of small businesses.



“Selling on eBay has helped expand our physical business. It’s like having a virtual shop in every country around the world.”

— Frank Burguera, eBay seller and owner of California Motorcycles

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 entrepreneurs in service of creating more vibrant local economies.

eBay for Charity

[eBay for Charity](#) is the most active giving platform in ecommerce today. By integrating charity into everyday transactions, we make it easy for our buyers and sellers to give back. We also collaborate with various brands and high-profile individuals to host unique charity auctions on our marketplace. These auctions help nonprofits raise funds for their mission-driven work and allow individuals to support the causes they care about most.

2024 proved to be record-breaking year for fundraising. eBay for Charity raised more than \$192 million for nonprofits worldwide through in-platform donations and large-scale charity auctions, bringing us to over \$1.3 billion raised and 225,000 charities enrolled around the world since the start of eBay for Charity over 20 years ago.

Partnership and community support were hallmarks of the year. We linked arms with nonprofit organizations, brands, and influential figures across industries and causes to broaden our collective impact.

In February, eBay and British Vogue auctioned off runway pieces from London Fashion Week, featuring pre-loved luxury items like Tom Ford for Gucci and Stella McCartney. The [“Forces For Change”](#) auction raised \$63,800 for Canopy Planet Foundation, showcasing the potential of recommerce and fashion to support sustainable supply chains.



For over two decades, eBay has been a driving force behind GLIDE’s “Power of One Charity Lunch Auction.” This auction serves as a critical source of support for GLIDE’s mission to create pathways out of poverty. This transformative philanthropic tradition saw a historic shift as longstanding host Warren Buffett tapped Salesforce CEO Marc Benioff to serve as the 2024 host.

In June, we celebrated Pride Month alongside Elton John, who opened his closet for the inaugural “Rocket Man Resale” auction in support of the Elton John AIDS Foundation. The online auction featured hundreds of unique pieces, from bespoke Gucci jackets and Versace robes to historic concert T-shirts and more. With additional contributions from luminaries across music and fashion, this auction offered fans a chance to own pieces of rock history while supporting a crucial cause.

In November, eBay once again partnered with Homes For Our Troops (HFOT) to support their work building and donating specially adapted homes across the U.S. for injured veterans. This landmark auction celebrated HFOT’s 20th anniversary and offered bidders exclusive memorabilia and experiences with celebrities like Jason Bateman and Will Ferrell.

Our charity sellers are essential to our fundraising ecosystem, turning sales into impactful contributions for nonprofits worldwide. The eBay for Charity team had the privilege of sitting down with [Reflections of Trinity’s Laurie Wong](#), charity seller and director of the Atlanta-area food pantry, to discuss how eBay for Charity has allowed her to reshape her nonprofit’s fundraising efforts to better serve her local community.

Nearly **\$192 million** raised in 2024

225,000 enrolled charities and nonprofits

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



“eBay for Charity is more vibrant than ever, with charities selling their [amazing pre-loved inventory online](#). eBay is also the go-to place for celebrities to support communities they care for, making use of our online auction tools and streamlined donation flows. Whether you’re a seller or a buyer, eBay for Charity makes supporting your favorite non-profit seamless.”

— Pats Peña, Head of eBay for Charity



eBay Foundation

We believe when entrepreneurs succeed, they build more resilient and vibrant communities. [eBay Foundation](#) partners with nonprofit organizations tackling barriers that prevent people from starting and growing businesses around the world. To create economic opportunity for all, eBay Foundation granted nearly \$18 million in 2024 to organizations that support historically excluded entrepreneurs, and to employee-selected organizations through eBay's employee matching gifts program.

The Foundation's approach is grounded in trust-based philanthropy: we listen to and learn from our grantees, adapting to their lived needs and realities. We also amplify their voices and expertise as leaders in their fields.

In October, eBay Foundation once again hosted a gathering of our strategic grantees at eBay's San Francisco office. The event facilitated meaningful discussions on advancing entrepreneurship and fostered connections across grantee organizations. These community-building events are just one of the many ways eBay Foundation shows up for our nonprofit partners beyond financial grants.

Nearly **\$18 million** granted in 2024

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

Nearly **\$140 million** granted in total since 1998

Global Give

Through the Global Give program, eBay Foundation partners with and supports nonprofit organizations worldwide to remove barriers to entrepreneurship. Committed to creating economic opportunity for all, Global Give awarded nearly \$3 million to 31 grantees in the communities where our employees live and work.





Social Impact in the U.K.

eBay U.K. leads a number of innovative social impact programs designed to uplift communities by breaking down barriers to entrepreneurship.

In 2024, eBay championed Black-owned businesses at the U.K. Black Business Show, an event that brings together Black entrepreneurs to network, learn, and advance their work. eBay aimed to foster growth and success by providing valuable resources to help grow businesses and celebrating the achievements of Black entrepreneurs on our platform. Building on this momentum, eBay will be a headline sponsor for the 2025 U.K. Black Business Week, further reinforcing our dedication to championing Black-owned businesses and entrepreneurship.

Our partnership with The Entrepreneurial Refugee Network (TERN) continues to empower refugees to thrive and achieve financial independence through entrepreneurship. Together, we've supported over 100 refugees in launching and expanding their eBay businesses and connected them with mentorship opportunities. Anil Qasemi, a program alum who fled Afghanistan, launched his successful business, [Hatopia](#), through TERN. In 2024, his achievements earned him an eBay for Business Award, which included a £10,000 prize to boost his future growth.

Additionally, through eBay for Change, our support program for U.K.-based social entrepreneurs, we've partnered with over 300 social enterprises to link tens of millions of British shoppers with small businesses that reinvest their profits back into their local communities and 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 and leader in recommerce, eBay is dedicated to sustaining the future of our planet, our company, and our customers. Every day, we help extend the life of products by facilitating the resale of refurbished and pre-owned items on our marketplace.

In 2024, we achieved our goal of sourcing 100% renewable energy across our offices, data centers, and authentication centers — a full year ahead of schedule. Now, we remain committed to investing in clean energy and energy-efficient technologies. We also actively monitor and assess the potential impacts 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 remain focused on reducing carbon emissions from shipping-related activities.



“By innovating and evolving our platform and operations, we’re building a marketplace that powers economic opportunity and a more sustainable future.”

— 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

Net-Zero

As a global marketplace, eBay has an important role to play in creating a more sustainable future. We hold ourselves to a high standard for climate action, and continuously set, achieve, and evolve ambitious goals in service of a greener, decarbonized world.

In 2021, we announced our greenhouse gas (GHG) target for 2030. Validated by the [Science Based Targets initiative](#) (SBTi), we set a goal to achieve a 90% reduction of absolute emissions from our own operations (Scopes 1 and 2) and a 20% reduction of downstream transportation and distribution emissions (Scope 3 Category 9) by 2030, from a 2019 baseline.



But we didn't stop there. In 2024, we set our sights on an even more ambitious target: achieving net-zero GHG emissions across our entire value chain by 2045. With this new SBTi-validated goal, eBay commits to maintaining at least 90% absolute Scope 1 and 2 GHG emissions reductions from 2030 to 2045, and reducing absolute Scope 3 GHG emissions by 90% by 2045, both from a 2019 baseline. As part of this new commitment, we have also accelerated our 2030 ambition for reducing absolute Scope 3 GHG emissions from downstream transportation and distribution to 27.5%. We plan to prioritize direct emissions reductions and neutralize any remaining emissions using high-quality, durable carbon removals that meet SBTi criteria.

To set these targets, all major sources of emissions were measured and considered. We facilitated extensive engagement with internal and external stakeholders, including department leads representing our largest source of emissions, our executive leadership team, and eBay's Board of Directors.

To track our progress as we move towards decarbonization, we're now building out internal mechanisms, roadmaps, and plans. We plan to publish more information regarding our transition to a low carbon economy at a later date.

Understanding Our Impact

We're committed to understanding, tracking, and quantifying our environmental impact. To drive transparency and action, we have set science-based targets using SBTi criteria, and annually disclose our climate-related financial risks and opportunities through the Task Force on Climate-Related Financial Disclosures (TCFD) framework. Our ongoing participation in the [CDP Corporate Questionnaire](#) and our inclusion in the Dow Jones [Best In Class World](#) and [Best In Class North America](#) indexes further demonstrate our dedication to environmental accountability.





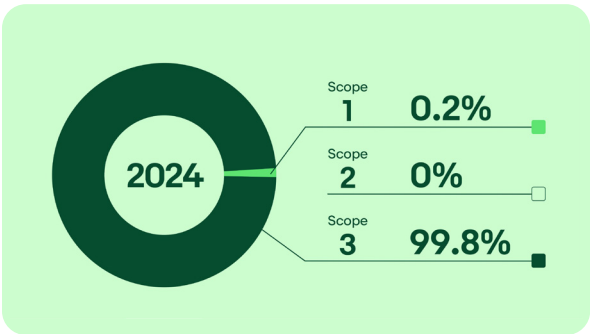
Greenhouse Gas Emissions

We report our GHG emissions in accordance with the World Resource Institute’s Greenhouse Gas Protocol. We set a science-based target using SBTi criteria to reduce Scopes 1 and 2 emissions by 90% by 2030 from our 2019 baseline. Data coverage includes 100% of our operations.

Emissions by Scope

Our corporate footprint consists primarily of our offices, which account for 68% of our direct Scopes 1 and 2 emissions. Remaining Scope 1 emissions come from fuel combustion at our facilities and direct business travel. Notably, our investment in renewable energy has nearly eliminated our Scope 2 footprint. As with most companies, our Scope 3 emissions significantly outweigh our Scopes 1 and 2. As an online marketplace, the majority of our value chain emissions come from the delivery of products.

2024 EMISSIONS BY SCOPE

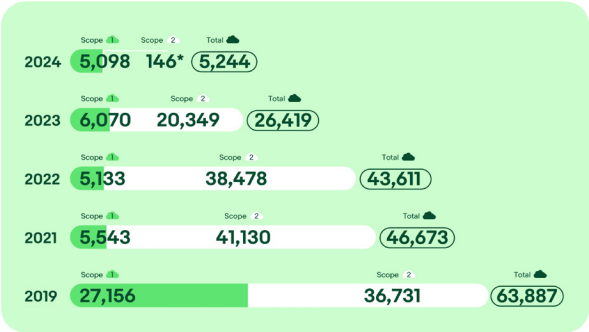


Scopes 1 and 2

In 2024, we continued to roll out energy-saving upgrades, including the installation of efficient lighting at several U.S. and global locations. Our data centers have also been equipped with more efficient cooling systems to reduce operational energy use. Energy efficiency strategies like these have contributed to a 92% reduction in our Scope 1 and 2 emissions from our 2019 baseline.

The reduction in Scope 2 emissions from 2023 to 2024 was primarily driven by our strategic approach to renewable energy procurement and the allocation of offsite bundled Renewable Energy Certificates (RECs) from virtual power purchase agreements (VPPAs), from our colocation data center providers, and a small number of purchased unbundled RECs for global offices. We allocated VPPA RECs to our data centers and Salt Lake City sites, which are the largest energy consumers where local renewable electricity solutions are not readily available. This approach resulted in a significant reduction in Scope 2 emissions* and enabled us to achieve our 100% renewable energy and RE100 goal a year early.

SCOPES 1 AND 2 GHG EMISSIONS IN METRIC TONS CO2 EQUIVALENT (MTONS CO2E)



*Scope 2 market-based emissions total is reported in alignment with the GHG Protocol’s Scope 2 Guidance. In South Korea and Singapore, energy attribute certificates (EACs) were applied outside of relevant market boundaries as in-market EACs were not readily available. Scope 2 market-based emissions total excluding EACs outside of market boundaries is 0 mtons CO2e.





Scope 3

In 2024, our Scope 3 emissions were primarily generated through downstream transportation and distribution of items purchased on our platform. Our other significant category of Scope 3 emissions is purchased goods and services. We implemented a new tracking and footprinting solution for 2024 Scope 3 emissions, which resulted in refinements to our calculation methodologies for a few of the categories.

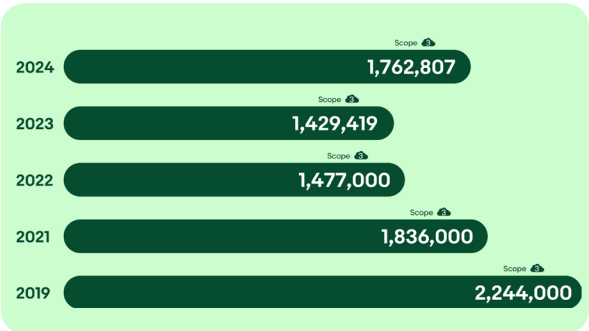
SCOPE 3 GHG EMISSIONS BY CATEGORY (MTONS CO2E)

Category	mtons CO ₂ e
Purchased goods and services	225,700
Capital goods	19,000
Fuel-and-energy-related activities	38,000
Upstream transportation and distribution	14,400
Waste generated in operations	770
Business travel	24,395
Employee commuting	11,400
Downstream transportation and distribution	1,762,807
Total	2,096,472

Scope 3 Downstream Transportation and Distribution (T&D)

In 2024, approximately 84% of our total Scope 3 emissions were generated by the shipping and transportation of items purchased on our platform. The increase in emissions from 2023 to 2024 was primarily driven by shipments traveling longer distances and at a higher weight per package on average. Learn more about our efforts to reduce Scope 3 shipping-related emissions in the Shipping section below.

SCOPE 3 GHG EMISSIONS - SHIPPING (MTONS CO2E)



“Sustainability is always a key consideration in 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 eBay-controlled sites as much as possible.”

— Geno Defa, Regional Facilities Manager

Notes on Greenhouse Gas Emissions

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

Notes on Scope 3 Categories

Reported Scope 3 categories are those deemed material during validation with SBTi in 2024 and no longer include Use of Sold Products, as emissions associated with Scope 3 Category 11 were deemed immaterial to eBay.

A Note about Assurance

In accordance with ISO 14064-3 Part 3: specification for guidance for the validation and verification of GHG assertions, external assurance provider Apex Companies, LLC performed a limited assurance of Scopes 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](#).





Energy

Like other technology companies, our largest direct environmental impact comes from energy consumption in our offices and data centers. To address this, we are committed to investing in clean energy sources, with a goal to support all our electricity consumption with renewable energy.

In 2024, our energy management team conducted regular site visits to our San Jose headquarters to assess energy efficiency needs and implement energy-saving measures in our Building Automation and lighting systems. Additionally, four buildings on this campus have received Energy Star® certifications.

At one of our largest global campuses, optimization changes to the Building Automation System led to approximately a 15% reduction in electricity consumption and 25% reduction in natural gas consumption in 2024, compared to a 2022 baseline.

Globally, we continue to improve our environmental footprint. In Shanghai, we replaced traditional incandescent lighting with LEDs and installed automatic light sensors in over 50 meeting rooms. In Bern and Milan, halogen light fittings were also replaced with LED.

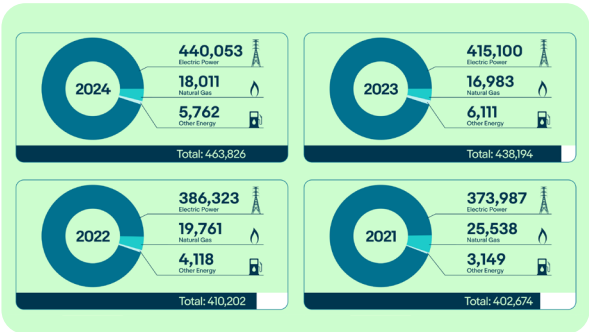
On our San Jose and San Francisco campuses, we’ve installed new electric vehicle chargers to make it easier for employees to opt for eco-friendly transportation. In May 2024, as more people have been returning to office, we reinstated a last mile shuttle service for onsite employees at our headquarters, and all U.S. employees are offered public transit reimbursements.

Energy Use

Our Mission Critical Engineering Design & Construction team is leading comprehensive sustainability initiatives to address the environmental impact of our data centers, which accounted for 89% of our total energy usage in 2024. The team is currently retrofitting our data centers to reduce electrical redundancy and replace the existing Uninterruptible Power Supply (UPS) system with high-efficiency models. The team is also developing a long-term sustainability plan to significantly cut emissions and water usage while improving operational electrical efficiencies.

Growing demand for artificial intelligence (AI) propels several strategic company initiatives. Our data center teams are actively evaluating the potential impacts of AI on energy usage and exploring flexible solutions and investment opportunities to effectively manage anticipated increases in energy consumption.

ENERGY USE BY TYPE (MWH)



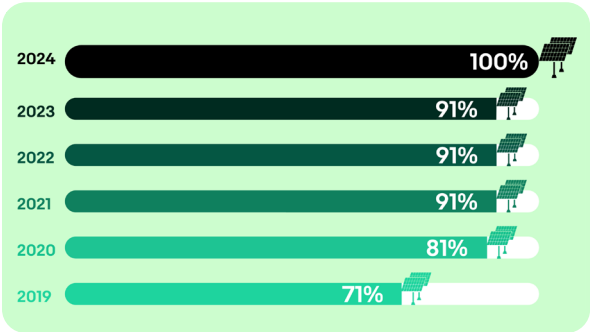


Renewable Energy

We are proud to say that our San Jose headquarters and seven other offices use 100% renewable energy through their utility providers. We have also invested in virtual power purchase agreements (VPPAs) in Texas and Louisiana. In 2024, our third VPPA became operational, and we refined our renewable energy procurement strategy for global offices, authentication centers, and colocations. These efforts enabled us to achieve our 100% renewable energy and RE100 goal a year early.

To maintain this goal, we plan to continue to prioritize local green programs and VPPAs when feasible and monitor increases in overall electricity usage.

ELECTRICITY SUPPLY FROM RENEWABLE ENERGY SOURCES



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 2024, we were once again included in the partnership’s [Top 30 Tech & Telecom](#) list, which highlights top Green Power Partners in the technology industry.

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





Shipping

In 2024, we made significant progress on our three-pronged decarbonization journey. This approach targets emissions from T&D through policy advocacy, direct carrier engagement, and internal initiatives at eBay. Given the success of this work, we've increased our ambition and are now targeting a 27.5% reduction in T&D emissions by 2030, compared to a 2019 baseline, strengthening our original goal of 20%.

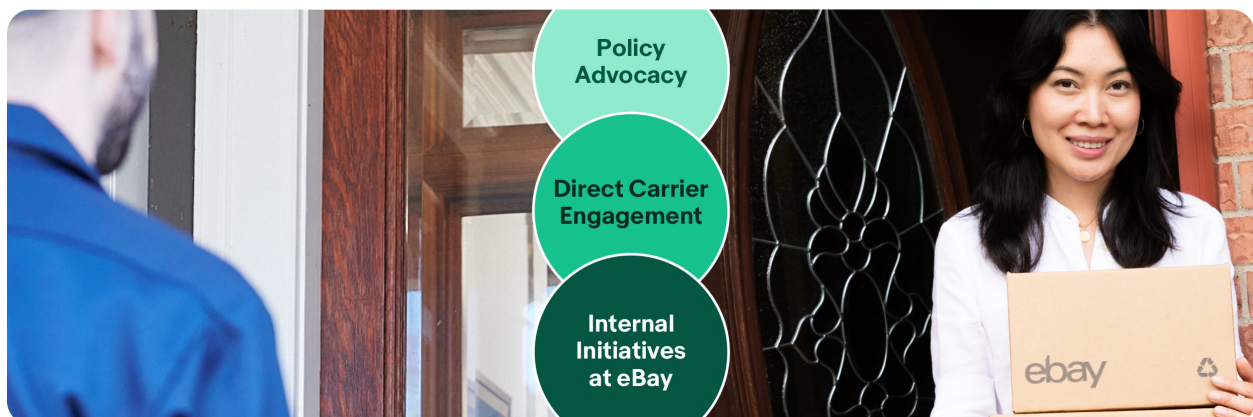
2024 saw many close collaborations with carriers to lead a variety of decarbonization initiatives. In the U.K., we partnered with EVRI, a parcel delivery and courier service, to bring more electric vans to the road, and in Japan, we worked with DHL to support sustainable aviation fuel (SAF) procurement. We also collaborated with the United States Postal Service (USPS) to increase adoption of their ground transportation services, shifting packages from air to ground and reducing our delivery emissions as a result.

We also developed a [Carrier Engagement guide](#), which standardizes our sustainability expectations for carriers and outlines a collaborative roadmap for decarbonization. By sharing with industry peers, shippers, and carriers, we're promoting best practices for sustainable shipping, setting clear minimum sustainability requirements for our carrier partners, and fostering industry-wide alignment.

We are working closely with our internal Government Relations team and outside industry associations to advance policies aimed at decarbonization of the transportation sector as a whole. In 2024, we were founding members of [GMA Trucking](#), an organization focused on decarbonizing long-haul road shipping. Internally, we are prioritizing and scaling local delivery, promoting ground shipment over air to our sellers and buyers, and exploring technologies like SAF.

This year, we dedicated substantial resources towards accelerating low-carbon shipping by bringing together the post and parcel industry, which encompasses entities involved in the delivery of mail and packages. We hosted a first-of-its-kind summit during New York Climate Week, inviting companies and NGOs to connect and tackle the unique decarbonization challenges of post and parcel shipping.

Finally, we made public our [Methodology to Calculate Downstream Transportation and Distribution Emissions](#) to help other shippers standardize around emissions calculation and decarbonization efforts tracking.





Water and Waste

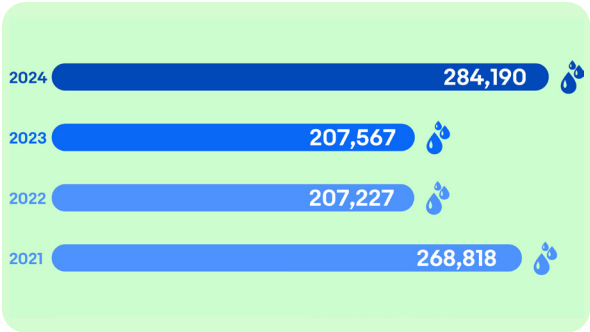
We’re continuing to advance water conservation and waste reduction across our global offices.

Water Consumption

Water consumption remains a top priority. We work to ensure our water use data collection is precise, and we annually perform a global water risk assessment. In Shanghai, we replaced all toilets with water-efficient models to reduce water waste, and we have installed additional touchless faucets at several office locations.

Our water use rose in 2024 as more of our sites began reporting their consumption and because of increased energy demand and construction at our primary data center.

WATER CONSUMPTION (M3)*



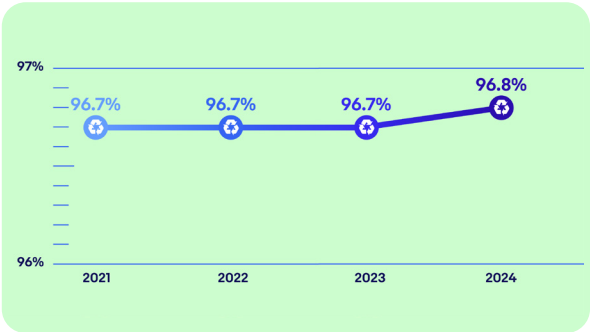
*This includes only sites with available water consumption data, and is not a complete representation of eBay’s total water consumption. Data collection for additional sites is still in progress, and we continue to work to increase the number of reporting sites year-over-year.

Waste Diversion

We remain committed to reducing the amount of waste that leaves eBay-owned sites. At our primary U.S. offices in Austin, NYC, and our San Jose headquarters, we’ve implemented several sustainability initiatives. Now, we procure primarily eco-labeled office supplies, compostable cafe products, and green cleaning chemicals and supplies. We also expanded waste reduction efforts in Dublin, Ireland by eliminating paper cups and sauce sachets, opting for reusable cups and sauce dispensers.

In San Jose, we switched to a socially responsible food service provider, Bon Appétit, that offers organic and locally-sourced food and is dedicated to minimizing their climate impact. We also implemented Bon Appétit’s WasteNot™ program to monitor and optimize waste streams in our cafeteria, and we have maintained a high waste diversion rate across all operations at headquarters. Finally, we continue to refine our waste data collection process and expand reporting to additional global sites.

WASTE DIVERSION RATE AT SAN JOSE HEADQUARTERS



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
Our assurance process is guided by Apex’s standard procedures and guidelines, as well as the 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). 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 2024, we conducted an analysis of our locations and examined their proximity to protected areas. This assessment evaluated potential risks across eBay's portfolio of properties, including in 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's memberships include:

- [Clean Energy Buyers Association](#) (CEBA)
- Ceres Policy Network's [Business for Innovative Climate and Energy Policy](#) (BICEP) coalition
- [Ellen Macarthur Foundation](#)
- [RE100](#)
- U.S. Environmental Protection Agency's (EPA) [Green Power Partnership](#)
- [Utah Clean Energy Coalition](#)





Global Sustainability Initiatives

Circular Fashion Fund

In October 2024, eBay announced the global expansion of its [Circular Fashion Fund](#) (CFF) into the U.S. and Germany, following a successful two year pilot in the U.K. and one-year pilot in Australia. The fund is designed to help fashion startups scale circular solutions, from production to end-of-life, including rental and repair services.

By 2025, CFF plans to invest \$1.2 million in startups worldwide and provide funding recipients with over 200 hours of expert mentoring and networking support.

Sustainability in Germany

eBay employees in Germany are committed to doing their part to advance greener practices.

In 2024, we reduced the carbon footprint of our Dreilinden campus by approximately 700kg annually by streamlining our shuttlebus service from four to three days per week. As an alternative, we have partnered with Deutsche Bahn Bikes to offer rental bikes for employees commuting between the station and campus.

Dreilinden also achieved a 1.8% reduction in electricity usage, saving over 40,000 kWh compared to 2023. This success is attributed to streamlined operational management of the meeting space and restaurant building.

Our employees champion sustainability through various activities and volunteer initiatives. In 2024, the office hosted a Spring Campus Clean-Up, where employees volunteered to clean up the campus and plant vibrant flowers and lush plants in preparation for the summer season ahead. In September, the office celebrated Bring Your Kids to Work Day, during which the “DE Green Team” led activities to engage children in environmental responsibility by inviting them to collect litter on campus.





Recommerce

We empower a thriving future.

Recommerce is proof that sustainability and opportunity can go hand in hand. When we connect buyers and sellers through the resale of pre-loved and refurbished goods, we're also reducing waste, conserving resources, and cutting greenhouse gas emissions.

Recommerce helped support a healthier business and a healthier planet in 2024:

\$5 billion of positive economic impact created in 2024

1.6 million metrics tons of carbon emissions avoided in 2024

70,000 metric tons of waste avoided in 2024

As of 2024, over 40% of our sales come from pre-owned and refurbished items. Meanwhile, recommerce continues to grow in popularity, with sales of “thrifted” clothing, shoes, and accessories on eBay surging by over 400% globally in March 2024 (versus March 2023). To understand the trends and sentiments driving this, we surveyed over 28,000 consumers worldwide, within the eBay community and beyond, for our latest [Recommerce Report](#). The report found that three in five consumers had bought pre-loved goods in the past 12 months, and over 70% intended to do so the following year.

Based on the report, consumers are motivated to shop pre-loved for several reasons:

- **Value:** Recommerce enables people to save money and re-invest it in experiences and passions that matter to them. 37% of respondents say they buy pre-loved primarily to save money for other areas in which they splurge.
- **Environmental Impact:** A growing awareness of recommerce's environmental benefits may support shopping habits, with 64% of consumers agreeing that “Shopping pre-loved better the health of our planet.”
- **Unique Inventory:** Recommerce offers access to rare and out-of-circulation items. 49% of consumers reported buying pre-loved goods because the same items are unavailable in new condition — a 9% increase year-over-year. Additionally, 33% of buyers are looking for a collectible when they shop on eBay.

Recommerce has been central to eBay's marketplace since day one, and we're proud to be at the forefront of the circular economy movement. To drive awareness and further our impact, eBay collaborated with actor and sustainability advocate Alicia Silverstone for our Recommerce Day – a moment to highlight the benefits of recommerce and encourage more sustainable shopping practices.

Our efforts to drive sustainable entrepreneurship through recommerce have earned us recognition in the Fortune Change the World 2024 List, underscoring our commitment to sustainable commerce.



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 Shark, Meta, Ecoflow, 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.

More than 400 brands are represented in Certified Refurbished globally. In 2024, we teamed up with Seagate, a mass-capacity data storage leader, to establish its storefront as a direct channel for buyers to access factory-recertified hard drives as part of the [Seagate Circularity Program](#). And the new Logitech eBay Refurbished brand store, [launched in 2024](#), offers a full range of refurbished devices and accessories.

We also added Seller Refurbished items, offered from top-rated sellers and meeting rigorous performance standards, and we continue to expand the number of products and sellers in the program. Over the last year, we have added more than 100,000 products to these programs, making the sustainability benefits of refurbished goods even more accessible.

Learn more about our [2024 Recommerce Report](#).





Culture and Workforce

We make extraordinary things possible for each other every day.

At eBay, we are committed to building a connected community with our employees at its core. We believe that embracing diverse perspectives and fostering an inclusive culture enhances our ability to innovate, strengthens the connections that drive our business, and encourages bold decisions. By empowering our employees to grow and thrive, we ensure that everyone at eBay can contribute to our mission of connecting people and building thriving global communities.

In 2024, more than **2,500 employees volunteered**

over **60,000 hours** — the equivalent of about

2,500 calendar days — to support their communities

Investing in Leadership

Our goal is to provide all of our employees with opportunities and resources to help them 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, have access to personalized coaching and top-tier education programs.

In 2024, we scaled our development programs and launched new, targeted workshops. As a result, nearly 2,000 people leaders engaged in our leadership and coaching programs, enriching their abilities to navigate change, foster collaboration, drive innovation, and support team development.

“Our candid conversation workshops have opened up more discussions on brainstorming, reflections, and mentioning the alternate perspective. It’s increased the team’s willingness to share.”

— Director, Core Technology



Leadership development is a powerful way to transform and strengthen our culture. This year, we focused on empowering 1,300 leaders to champion candid communication. Having candid conversations fosters a culture of transparency and trust, where everyone feels valued and heard, and enables us to effectively collaborate for impact. Our focus on candor and team effectiveness has seen our manager effectiveness scores continue to steadily increase and engagement scores increase by at least 4 percentage points in the areas of Decision Making, Collaboration, and Removing Barriers to Execution.

We expanded access to our Leadership Foundations program to support new managers as they step into the significant role of enabling high-performing teams. 148 new and rising leaders participated this year, and afterwards reported a 14% increase in confidence in their overall leadership skills, including setting team goals, coaching, and providing feedback.

We continued to see positive impact from our investment in our senior talent pipeline programs, with participating leaders having higher manager effectiveness scores and more opportunities to grow their skills and career internally. We are particularly proud that eBay people leaders scored 3 percentage points above the industry benchmark on the question 'I would recommend my immediate manager to others.'

Supporting Our Employees

We invest in our team's professional growth. Employees experience a variety of assignments and projects, expanding their skillset and preparing them for new opportunities within eBay.

As a learning organization, we support continuous education with resources like on-demand classes and financial support for professional degrees and certifications. Every new employee has automatic access to the extensive, personalizable training content provided by LinkedIn Learning. We also value our employees' overall well-being by offering physical and mental wellness tools through the platforms Grokker and Lyra.

Our 2024 LearnFest offered employees around the world access to in-person and virtual sessions covering topics like career growth, change, collaboration, coaching, resilience, and innovation. Over 15% of eBay employees participated. Throughout LearnFest, leaders shared their career journeys, and experts from across the company shared insights from their focus areas.

Additionally, we are empowering our employees to harness the transformative power of AI to drive productivity, performance, and innovation across eBay. In 2024, we launched a survey to assess employee sentiment towards AI, which revealed an opportunity to increase employee confidence and training. In response, we conducted practical workshops attended by over 4,000 employees globally, equipping them with the skills and knowledge to effectively use our internal AI tools.



Be for Everyone

At eBay, our core value, “Be for Everyone,” fuels our commitment to diversity, inclusion, and belonging. We strive to create a workplace where every employee feels valued, empowered, and able to bring their best, most innovative selves to work. This commitment fosters creativity, strengthens engagement, and cultivates a deep sense of belonging, which we believe is essential for driving corporate performance, achieving business goals, and delivering shareholder value.

Connecting people and building communities isn’t just what we do — it’s who we are. Our Communities of Inclusion (COIs) embody this by fostering belonging, empowerment, and impact across our teams. These employee-led groups create spaces for connection, support, and meaningful change, ensuring eBay is a place where everyone thrives.

Throughout the year, our 11 global COIs regularly host in-person, hybrid, and virtual events that connect community members and allies, celebrate cultural moments, support professional and personal growth and development, and drive awareness of various cultural and social topics. In 2024, employees and community members participated in over 360 events organized by our COIs. With over 17,000 attendees, the popularity of these events are a testament to our community’s enthusiasm and connection with our culture.

Employees can also access a digital COI hub on eBay’s intranet to stay connected with the Communities and their relevant news, events, and resources.

Talent Acquisition

Our Emerging Talent Program is dedicated to engaging students from four-year colleges and universities. We believe that a broader candidate pool enhances our program’s quality and impact. As such, we actively seek out the most talented and diverse candidates from all higher education institutions.

eBay’s Internship Program serves as a unique entry point for careers within the company. Since 2020, about 81% of interns offered positions at eBay accept them and transition into full-time roles.

We offer a wide variety of experiential opportunities for emerging talent. Recent graduates can participate in rotations within the Global Markets and Finance departments, gaining comprehensive exposure to our business operations. Interns also hear from our leadership team through an insightful speaker series, participate in category-focused events, engage in real and meaningful projects, and take part in our annual ideas pitch event, Hack Week.

In 2024, our program was honored with the Forbes Best Employer for New Grads Award. Additionally, we received our second Campus Forward Award from RippleMatch, in recognition of our early career programs and hiring, and were finalists for the Grad Connection Most Popular Graduate Employer Award.



Performance Appraisals

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

Our revamped Performance Success program offers a streamlined experience centered around clear, aligned goals, ongoing feedback, and a simplified annual review process. The framework empowers managers and employees to regularly engage in meaningful discussions about career aspirations, individual performance, and goal prioritization.

We ensure employees receive comprehensive, multi-dimensional feedback through 360-reviews and peer comments, all documented in a centralized system. We encourage ongoing coaching and agile conversations throughout the year, and hold formal performance check-ins at least twice a year. Year-end appraisals, which include ratings, play a key role in determining pay and promotion opportunities.





Health and Financial Benefits

Our Global Benefits Program

At eBay, we prioritize our employees' health and well-being. To this end, our Global Benefits Program is designed to support and empower our employees with the resources they need to bring their best selves to work.

Employees enjoy a broad suite 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.

We are proud to share that 2025 marks the fourth consecutive year without increases in U.S. employees' medical, dental, and vision premiums, thanks in part to our new Exclusive Provider Organization (EPO) Essentials plan. This high-performance medical plan anchors on a smaller network of high-quality doctors and hospitals and offers premiums 40 to 67% lower than other plans. This plan has the highest satisfaction rate among our frontline employees at 96%.

In 2024, we introduced a no employee cost cancer early detection program for eligible U.S. employees and their family members over the age of 50. This preventative benefit enables screening for 45 different cancer types in a single test. We are pleased to report that over 20% of the eligible group have been screened by the program.

Our global women's health program, launched to address gaps in women's healthcare including menopause, endometriosis, and fertility, has exceeded enrollment expectations. Further, 86% of program participants report feeling more positive about eBay for providing this benefit. The program offers access to on-demand messaging with a provider, direct nursing support, medication coverage, and online resources.

We also launched two new well-being initiatives in 2024: Thrive Global, a digital platform encouraging healthy habit changes, and a well-being toolkit program to identify and mitigate work-related burnout. Both programs have shown promising engagement and improvements to work productivity among participating employees.

For financial well-being, we provide a 401(k) savings plan and financial planning from day one for U.S. employees, and local retirement plans globally. We also continue to contribute to our employees' health savings accounts, and offer company-paid life insurance and coverage for short- and long-term disability.

We launched a global financial well-being campaign in 2024 to enhance financial literacy. This four-month series included 66 workshops and engaged over 4,200 attendees worldwide. As a result of this campaign, we saw increases in employee enrollment and employee contributions in the 401(k) plan.

Additionally, we introduced a 401(k) student loan matching program in the U.S., enabling employees with student debt to receive company matches based on their debt payments even if they cannot afford to make contributions towards their retirement plan.



Family Planning and Leave

We support families worldwide by providing adoption, surrogacy, and fertility benefits. Since 2016, eBay has provided U.S. employees with family building solutions, including financial assistance and expert support in their journey to parenthood. In 2024, we broadened this program to encompass more regions, extending benefits to employees in Europe, the Middle East, Africa, Asia-Pacific, and Latin America.

eBay is committed to supporting new parents with 100% paid leave globally, offering 20 weeks for birth parents and 12 weeks for non-birth parents as our standard minimum. We also provide parent, child, and adult care coaching, along with 10 days of backup care per employee across multiple countries. This backup care can be used to fill gaps in caregiving for children, adults, and as of 2024, pets.

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.

Life sometimes presents unexpected challenges, and we are here to support our employees through them. We offer 10 days of bereavement leave for the loss of immediate family members. Additionally, employees can access up to 10 days of paid emergency leave to handle critical situations such as 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

Changemakers

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

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 2024, more than 2,500 employees volunteered over 60,000 hours — the equivalent of about 2,500 calendar days — to support their communities around the world. In total, eBayers donated to more than 4,300 causes in 60 countries. Over \$7.7 million was awarded to nonprofit organizations through employee contributions and matching gifts.

Learn more about our Changemakers program and get to know some of the team leaders making a difference around the world [here](#).



“Generosity is core to who we are in Ireland. Through Changemakers and our partnership with Social Entrepreneurs Ireland, we helped empower over 500 social innovators as they tackled local issues. Their impact is profound, and being part of this community effort is why I love working at eBay.”

— Caroline Jacobus, eBay employee and co-chair of Changemakers in Dublin, Ireland



GCX4Good

Launched in 2022, eBay's Global Customer Experience (GCX) team's community impact initiative, GCX4Good, rallies the GCX community to support meaningful causes at home and abroad. This program is a testament to the collective power of the eBay community in driving positive change. Through collaboration with eBay Foundation, eBay Changemakers, employee fundraising, and donation matching, the GCX team raised over \$880,000 in 2024.

Everywhere our employees live and work, GCX4Good is there to support meaningful volunteering and fundraising.

Last year, GCX4Good rallied over 500 participants from Sydney to San Jose for our global Walk4Good in support of UNICEF. Together, we raised \$68,290 over a combined 3,246 volunteer hours.

Our Asia-Pacific GCX4Good team raised \$8,165 for the Kirtarsh Handicapped and Disabled Children's Home, helping provide essential items to support the children's needs.

In Dublin, the team raised \$21,372 for Childvision, Ireland's only dedicated center for children with a visual impairment. This support enabled Childvision to advance their Books for the Blind project by an entire year.

Through a mix of global events and local mobilization and education, the GCX4Good initiative helped increase volunteering hours within GCX nearly 40% YoY to over 32,000 hours in 2024. This upward trend underscores the deep-rooted commitment to community service within eBay and the GCX team, reflecting our dedication to making a meaningful impact both globally and locally.

\$880K raised by GCX4Good in 2024

\$68K+ raised for Walk4Good in support of UNICEF

\$8K+ raised for children in need

\$21K+ raised for Childvision



Trusted Marketplace

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

For nearly 30 years, we have built product and technology 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 the eBay Impact team, with oversight from our Board of Directors and members of the 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 provides broad oversight of ESG issues and sustainability reporting. Meanwhile, the Board’s four other standing committees focus on specific ESG-related matters, including incentive-based compensation, ethics and compliance programs, and audit and risk management oversight. Our Chief Sustainability Officer works closely with Investor Relations and chairs both our ESG Disclosure Steering Committee and our Climate and Sustainability Committee.

In 2024, we updated our ESG model to enhance the governance for mandatory ESG disclosures. Our newly formed ESG Disclosure Steering Committee oversees our reporting readiness and works to ensure compliance with all global ESG disclosures. We also created our Climate and Sustainability Committee to better align on workstreams supporting our transition to a low-carbon economy.

EBAY’S ESG GOVERNANCE MODEL



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





ESG Disclosure Regulations

We continue to monitor evolving regulatory requirements and prepare to meet mandatory ESG disclosures across all of eBay's relevant jurisdictions. This includes a focus on the CSRD and the California Climate Accountability Package.

In 2024, we made significant progress in our readiness activities, including completing our European Sustainability Reporting Standards (ESRS)-aligned double materiality assessment. Together with an external consultant, we collaborated with relevant internal stakeholders to assess the materiality of all ESRS topics. The results of this assessment align well with our current Impact reporting, including our historical materiality assessments. Below are the ESRS sub-topics we identified as material in our exercise, and how they map to our four key areas of impact across our business.



Economic Opportunity

- Accessibility of the Platform
- Communities' Economic, Social, and Cultural Rights
- Resource Inflows, Including Resource Use
- Sustainable Supply Chain and Sourcing



Sustainable Commerce

- Climate Change Adaptation
- Climate Change Mitigation
- Energy
- Pollution of Air
- Sustainable Supply Chain and Sourcing
- Water



Culture and Workforce

- Corporate Culture
- Equal Treatment and Opportunity for All



Trusted Marketplace

- Communities' Economic, Social, and Cultural Rights
- Cybersecurity & Data Privacy
- Other Work-Related Rights
- Personal Safety of Consumers and/or End-Users



Ethics & Compliance

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

Our policies and [Code of Business Conduct & Ethics](#) demonstrate our expectation to operate in a way that safeguards 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 connect employees with available resources for support.

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

Human Rights

eBay was founded on the principle that people are basically good. For almost 30 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:

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

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 2024, eBay made improvements to our Supplier Diversity program by partnering with industry standard research and advocacy providers. Through these partnerships, we expect greater visibility and resources to support more inclusive engagement within our supplier ecosystem.

Participation in Recommerce

Where we see opportunities to support the environment and promote recommerce, we act. For example, we partner with our seller community to refurbish and resell eBay's used corporate devices and site operations equipment. As we move forward, our product teams are exploring ways to expand this program through collaborations with other sellers and corporate partners.

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](#) for more information.



Responsible AI

AI technology is a cornerstone of our strategy to enhance the future of ecommerce and create magical experiences for our customers. At eBay, we recognize the immense potential of AI — and the responsibility that comes with it.

In 2024, we reinforced our commitment to responsible AI by adopting [core principles](#) that guide the ethical development and use of AI-powered applications, both for our company and our customers. These principles have become the foundation of leadership education throughout the company and will continue to underpin our efforts to equip the eBay community with the transformative power of AI.

Additionally, we established and launched comprehensive standards, developer guidelines, and evaluation practices across our technical infrastructure and organization. These efforts are integrated into our product ecosystem, supporting our mission to empower employees and innovate while upholding ethical approaches.

At eBay, we are dedicated to creating AI systems that reflect a diverse range of human cultures, backgrounds, and experiences. We strive to build AI that serves all users effectively and responsibly.

Every eBay employee plays a vital role in our Responsible AI journey. By prioritizing the development of trustworthy AI systems, we are securing our customers' trust in the reliability and safety of eBay's AI innovations.



“As we look ahead, eBay remains dedicated to advancing AI in ways that benefit our customers, employees, and the broader community. We are excited about the future possibilities AI holds for ecommerce and remain steadfast in our commitment to harnessing this technology responsibly.”

— Dr. Anna Zeiter, Chief Privacy Officer



Government Relations

eBay's Government Relations team advances the causes that matter to our user community. The goal of the team is to advocate on behalf of our customers, small business sellers, and eBay business objectives to governments, regulatory agencies, and policymakers around the world.

Our global Government Relations team strives to empower our [seller community](#) and shield them from proposals that could hinder their ability to sell and compete in online commerce. eBay has worked to counter burdensome [limitations to using online marketplaces](#), and cumbersome [tax reporting](#) and [waste management](#) measures. Across all of the markets in which we operate, eBay argues for the sensible harmonization of regulations to simplify compliance, encourage trade, and safeguard consumers.

eBay proudly supports [legislation](#) in the U.S. to combat organized retail crime and works with policymakers on solutions to prevent it. Additionally, we help ensure that even the smallest of sellers can reach the global market by supporting the safe and efficient movement of goods around the world.

At least **93% of eBay small businesses** in countries surveyed by eBay export to consumers in other countries.

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

We honor the trust our community puts in us to maintain a safe and transparent marketplace. To openly communicate our trust and safety policies and how we enforce them, we regularly publish our [Global Transparency Report](#).

Accessibility

We all differ in our abilities to interact with our world and consume information. At eBay, we believe in design that includes as many people as possible by default. Whether you access our websites and apps with a keyboard, voice input, screen magnification, screen reader, or other assistive technology, we aim to make all digital content clear, navigable, and understandable.

Digital accessibility is a shared responsibility throughout eBay, particularly among teams who directly impact user interfaces and experiences.

Our ongoing efforts include:

- Accessibility assessments from third-party vendors and through automated testing tools.
- Developing and maintaining components with accessibility built in.
- Listening to and learning from people with disabilities.
- Sponsoring conferences and participating in speaking engagements to share our strategies with the broader technology and ecommerce community.
- Training and awareness.



Recent accessibility initiatives have aimed to guide designers in creating digital experiences that everyone can use:

1. **Include:** eBay Core Accessibility created [Include](#), a Figma plug-in used by designers to account for accessibility and create more inclusive features and products. We made Include open to the entire Figma community, enabling designers beyond eBay to craft more inclusive designs.
2. **eBay Design System (Evo):** eBay integrated accessibility-specific content and guidance throughout [Evo](#), our latest design system that informs our visual brand execution across all sites and apps.

In recent years, eBay has ramped up efforts to incorporate accessibility considerations and requirements earlier in our software development process. This shift helps us create a more inclusive digital experience for users around the world, boosting usability and engagement for everyone.

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. By following these processes, we align with the Cyber Security Framework of the National Institute of Standards and Technology (NIST) and the ISO 27001 and ISO 27002 standards. Our processes include:

- Conducting 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.
- Reviewing cybersecurity threat information published by government entities and other organizations in which we participate.
- Providing cybersecurity awareness training for all employees and enhanced training for information security and other specialized personnel.
- Performing phishing simulation testing of all employees.
- Assessing the security risks 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.
- Assessing the security risk of newly acquired companies as well as material changes to products and technologies.
- Running 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. We use the findings from these and other processes to improve our cybersecurity practices, procedures, and technologies. We have implemented and maintained response plans, which include processes to triage, assess, escalate, contain, investigate, and remediate cybersecurity incidents, all while remaining compliant with potentially applicable legal obligations and mitigating brand and reputational damage. In addition, we maintain insurance to protect against potential losses arising from a cybersecurity incident.

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



Safeguarding Privacy

We are committed to maintaining the privacy of our users' information. Our Global Privacy Team 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 adhere to the EU's General Data Protection Regulation (GDPR), the California Consumer Privacy Act (CCPA), and other applicable privacy regulations.

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 frequently asked questions, 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

Central to keeping eBay a safe and trusted marketplace is its partnership with over 72,000 active intellectual property (IP) rights owners registered through eBay's [Verified Rights Owner](#) (VeRO) Program. The VeRO Program was launched in 1998 and enables IP rights owners to report to eBay potentially counterfeit items or otherwise IP-infringing listings. eBay promptly removes listings reported by rights owners as IP infringing, notifies the seller, and reviews the seller account for possible enforcement action.

Read more about eBay's approach to protecting intellectual property in our [Global Transparency Report](#). We also provide guidance in our [Intellectual Property](#) policy to help sellers avoid potential infringements.



Prohibited, Restricted, and Counterfeit Items

eBay has established policies to address [Prohibited and Restricted Items](#), [Product Safety](#), [Counterfeit Goods](#), and [Offensive Materials](#) 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.

Beyond our online platform, eBay actively collaborates with communities to combat the trafficking of culturally significant items, leveraging our expertise and resources to help safeguard cultural heritage. In June 2024, eBay representatives presented at a U.S. Indian Police Academy training course in New Mexico, focusing on the illicit trafficking of Native American cultural goods, human remains, and ceremonial artifacts online, as well as the Open-Source Intelligence methods used to investigate these crimes. eBay shared its comprehensive enforcement strategies for preventing the sale of protected cultural goods and educated law enforcement on how they can use eBay's eRequest System to access necessary data for investigations. Following this, eBay updated its enforcement to better protect items considered sacred by various tribes.

Illegal Wildlife Trade

eBay continues to lead efforts against 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 2024, eBay blocked approximately 1 million potential violations for prohibited wildlife items such as ivory and other products made from endangered or threatened species. Through continuous learning, technological innovation, and strategic partnerships, we consistently enhance our ability to identify and address wildlife trafficking on our platform.



“Tackling the global trafficking of threatened flora comes with many complex challenges. As partners in this endeavor, we appreciate eBay’s commitment, creativity, and open approach to improving transparency in online plant trade. With eBay’s continued support, we look forward to developing more measures to deter wild-sourced trade, while allowing the trade of sustainably grown, responsibly sourced plants to thrive.”

— David Whitehead, CITES Science Officer, Royal Botanic Gardens, Kew



We implemented new blocks on items made with protected animals. eBay worked with the [World Wildlife Fund](#) (WWF) to research traditional Chinese medicines and block listings containing protected animals like rhinoceros. These efforts not only help prevent the sale of endangered and threatened species, but also curb the spread of zoonotic diseases.

Collaborating with [TRAFFIC](#), the world's leading NGO tackling illegal wildlife trade, and the [Royal Botanical Gardens \(RBG\), Kew](#), London, we strengthened protections to prevent illegal succulent and plant trafficking and expanded domestic shipping restrictions for plants and seeds from the U.S. and Australia to the EU and U.K. TRAFFIC and RBG Kew also offered a virtual workshop for approximately 50 eBay employees that increased their ability to identify and block sales of protected plants.

In March 2024, eBay participated in a World Wildlife Day event hosted by the U.S. Department of State, presenting on the role of technology in wildlife conservation and emphasizing our efforts to prevent wildlife trafficking on our platform. eBay was the sole marketplace present at the event and received positive feedback for our initiatives. Crawford Allen of WWF referred to eBay as the “gold standard” for our efforts to prevent wildlife trafficking.





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 2024, eBay enabled over \$75 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 2024, which ended December 31, 2024, unless otherwise noted. All references to dollars are U.S. dollars. eBay reports financial data in its 2024 Annual Report on [Form 10-K](#). Disclosed programs within this report are offered globally or in most major markets, unless otherwise stated.

How to Reach Us

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

Notes on Our Goals

We've set and calculated our 2024 goals for economic empowerment, eBay Foundation, and recommerce using the following methodology and definitions.

Economic Empowerment

In the U.S., an eBay small business is defined as a seller with at least \$10,000 and not more than \$14,000,000 in 2024 GMV. In the U.K. and Germany, an eBay small business is defined as a seller that registered with eBay as a business when signing up for an account and did not exceed €10,000,000 in 2024 GMV. The GMV thresholds are based on the definition of a small business from the [U.S. Small Business Administration](#), [U.K. Government](#), and [EU Commission](#), respectively.

eBay Foundation

In 2021, eBay Foundation embarked on a new strategic vision to increase our impact by expanding our focus to address not just what entrepreneurs need to survive but also what they need to thrive. While our support since then has included nonprofits that provide direct resources and support to small business entrepreneurs, we have continued expanding our investments in organizations creating a connected, resourced, and inclusive ecosystem to ensure entrepreneurship growth and success in the long term. To align with that strategic investment shift, in 2024, we revised down the target for businesses directly supported and expanded our metrics to now include network building efforts which we view as an impact amplifier that better speaks to and aligns with our shift in strategy.



Recommerce

Recommerce, or circular commerce, allows pre-loved 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. When developing our Recommerce methodology, 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 pre-owned 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 was 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 2024. 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.



Disclaimers

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 U.S. Securities and Exchange Commission (SEC). This report is intended to provide more detail than is 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.

Reporting Boundary

The boundary for eBay's 2024 Impact Report, including environmental and social indicators, covers all (100%) of activities under operational control, unless otherwise stated.

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 website of the U.S. Securities and Exchange Commission. All information in this Impact Report is as of May 21, 2025. 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.



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](#)
- Refurbished Methodology Report: [2023](#)
- CDP Corporate Questionnaire: [2024](#), [2023](#), [2022](#), [2021](#), [2020](#), [2019](#), [2018](#), [2017](#), [2016](#)
- Diversity, Inclusion and Belonging Reports: [2023](#), [2022](#), [2021](#), [2020](#), [2019](#), [2018](#), [2017](#), [2016](#)
- Recommerce Report: [2024](#), [2022](#), [2021](#), [2020](#)
- Refurbished Report: [2023](#)
- Small Business Report: [2023](#)
- EEO-1 Reports: [2023](#), [2022](#), [2021](#), [2020](#), [2019](#), [2018](#), [2017](#), [2016](#)
- Task Force on Climate-Related Financial Disclosures Report: [2022](#), [2021](#), [2020](#), [2019](#)
- Global Transparency Report: [2023](#), [2022](#), [2021](#)

Policies and Statements

- [Corporate Governance](#)
- [Environmental Policy](#)
- [User Privacy Notice](#)
- [Global Tax Policy](#)
- [Code of Business Conduct and Ethics](#)
- [Third Party Code of Business Conduct and Ethics](#)
- [Human Rights Policy Statement](#)
- [Responsible AI Policy](#)
- [Voluntary Carbon Market Disclosure Act \(AB1305\) Statement](#)

GRI, SASB, and TCFD Indices

ESG Independent Assurance Statements:

- Energy Use and Greenhouse Gas Emissions
- Water