



ESG Independent Assurance Statements

2024 eBay Impact Report



APPENDIX

Verification Opinion Declaration

Greenhouse Gas Emissions



To: The Stakeholders of eBay

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

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

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

Operational Control

Worldwide

Types of GHGs: CO₂, N₂O, CH₄, HFCs

Metric Type	Units ¹	2024
Electricity	MWh	440,053
Natural Gas	MWh	18,011
Other Energy (jet fuel and stationary diesel)	MWh	5,762
Percentage Renewable Electricity	%	100
Percentage Non-Renewable Electricity	%	0
Scope 1	MT CO ₂ e	5,098
Scope 2 (Location-Based)	MT CO ₂ e	122,216
Scope 2 (Market-Based)	MT CO ₂ e	146
Scope 2 (Market-Based) Emissions Excluding Energy Attribute Certificates (EACs) Outside of Market-Boundaries	MT CO ₂ e	0
Scope 3, Category 6: Business Travel	MT CO ₂ e	24,395

¹Unit abbreviations: MWh = megawatt hour, MT CO₂e = metric tons of carbon dioxide equivalent.

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

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

Period covered by GHG emissions and energy verification:

- January 1, 2024 to December 31, 2024

Criteria against which verification conducted:

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2)
- WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard
- Climate Group RE100/CDP RE100 Technical Criteria, March 2025 (Renewable Electricity)

Reference Standard:

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

Level of Assurance and Qualifications:

- Limited
- This verification used a materiality threshold of 5% for aggregate errors in sampled data for each of the above indicators
- Qualifications: For the conversion of methane (CH₄) emissions to CO₂e, eBay’s GHG emission calculation system is using the fossil global warming potential (GWP) value of 29.8 from IPCC AR6 rather than the non-fossil GWP value of 27. The Greenhouse Gas Protocol states that the fossil GWP value should only be used for CH₄ fugitive emissions where the carbon in methane is of fossil origin. For all other methane emissions, including those from combustion of fossil fuels, the non-fossil value should be used. Based on our review of eBay’s inventory and calculations, the impact of using the fossil GWP for CH₄ is not material.

GHG and Energy Verification Methodology:

Evidence gathering procedures included but were not limited to:

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





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Verification Opinion Declaration

Greenhouse Gas Emissions

Verification Opinion:

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

- is not materially correct and is not a fair representation of the energy and GHG emissions data and information; and
- has not been prepared in accordance with the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2), WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, and Climate Group RE100/CDP RE100 Technical Criteria, March 2025 (Renewable Electricity).

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

Statement of independence, impartiality, and competence:

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

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

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

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

Attestation:

Emma Annand, Lead Verifier	David Reilly, Technical Reviewer
ESG Project Manager 2	ESG Principal Consultant
Apex Companies, LLC.	Apex Companies, LLC
Portland, Oregon	Santa Ana, California
April 28, 2025	

This verification opinion declaration, including the opinion expressed herein, is provided to eBay and is solely for the benefit of eBay in accordance with the terms of our agreement. We consent to the release of this declaration to the public or other organizations, but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this declaration.



APPENDIX

Independent Assurance Statement

Water Withdrawal



To: The Stakeholders of eBay

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

The determination of the total water withdrawal quantity is the sole responsibility of eBay. Apex’s sole responsibility was to provide independent assurance on the accuracy of the total water withdrawal quantity reported, and on the underlying systems and processes used to collect, analyze, and review the information. Apex is responsible for expressing an opinion on the water withdrawal statement based on the assurance.

Boundaries of the reporting company water withdrawal covered by the assurance:

- Operational Control
- Worldwide

Water Withdrawal Reported:

- Total Municipal Water Withdrawal: 284,190 cubic meters

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

Period covered by water withdrawal assurance:

- January 1, 2024 to December 31, 2024

Criteria against which the assurance was conducted:

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

Reference Standard:

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

Level of Assurance and Qualifications:

- Limited
- Reported water withdrawal is from 33 sites
- This verification used a materiality threshold of ±5% for aggregate errors in sampled data.

Assurance Methodology:

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

Assurance Opinion:

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

- is not a fair representation of the water withdrawal data and information; and
- has not been prepared in accordance with the CDP Reporting Guidelines.

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

Statement of independence, integrity, and competence

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

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

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

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

Attestation:

Emma Annand, Lead Verifier
ESG Project Manager 2
Apex Companies, LLC
Portland, Oregon
April 28, 2025

David Reilly, Technical Reviewer
ESG Principal Consultant
Apex Companies, LLC
Santa Ana, California

This assurance statement, including the opinion expressed herein, is provided to eBay and is solely for the benefit of eBay in accordance with the terms of our agreement. We consent to the release of this statement to the public or other organizations, but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement.





APPENDIX

Assurance Statement

Social Metrics



Gender: Global (%)	Men	Women
Total Workforce	58%	42%
Leaders	66%	34%
Tech	73%	27%
Non-Tech	48%	52%

Race & Ethnicity: U.S. (%)	Asian	Black	Hispanic/Latino	White	Other	Two or more
Total Workforce	40%	6%	8%	44%	1%	1%
Leaders	36%	2%	4%	55%	0%	2%
Tech	68%	1%	3%	27%	0%	1%
Non-Tech	14%	11%	13%	59%	1%	2%

Gender Pay Equity (%)	Pay Parity for Women
All Regions <small>(United States, China, Germany and Ireland)</small>	100.3%
U.S.	100.5%

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