



GRI, SASB, and TCFD Indices

2024 eBay Impact Report



APPENDIX

GRI Index

The references provided in our GRI Content Index includes content in our [2024 Impact Report](#), direct answers with further detail and links to publicly available sources on our corporate website.

Statement of use: eBay has reported the information cited in this GRI content index for the period January 1-December 31, 2024, with reference to the GRI Standards.

GRI 1 used: GRI 1: Foundation 2021

GRI 2: General Disclosures 2021:

Indicator	Description	References
2-1	Organizational details	Our Company ; 2024 Form 10K , pages 5-10 and 36
2-2	Entities included in the organization’s sustainability reporting	The boundary for eBay’s 2024 Impact Report, including environmental and social indicators, covers all (100%) of activities under operational control, unless otherwise stated.
2-3	Reporting period, frequency and contact point	Our reporting period covers calendar year (January 1 – December 31) 2024; we publish an Impact Report annually; impact@ebay.com
2-4	Restatements of information	2024 Impact Report (Environmental Footprint, page 18)
2-5	External assurance	Assurance Statement
2-6	Activities, value chain and other business relationships	2024 Form 10K , pages 5-10; eBay’s supply chain consists primarily of information technology, professional services and office supplies to support our digital platforms.
2-7	Employees	2024 Impact Report (Culture and Workforce, page 30); Diversity, Inclusion, & Belonging Highlights Report ; 2024 Form 10K , pages 9-10
2-8	Workers who are not employees	2024 Form 10K , pages 9-10
2-9	Governance structure and composition	2025 Proxy Statement , pages 10-23; Governance Guidelines for the Board of Directors ; Board of Directors ; Committee Composition
2-10	Nomination and selection of the highest governance body	2025 Proxy Statement , pages 10-16 and 18-20; Governance Guidelines for the Board of Directors ; Corporate Governance and Nominating Committee Charter
2-11	Chair of the highest governance body	2025 Proxy Statement , pages 20-21; Board of Directors
2-12	Role of the highest governance body in overseeing the management of impacts	2024 Impact Report (Our ESG Governance Model, page 38); 2025 Proxy Statement , pages 21-29
2-13	Delegation of responsibility for managing impacts	2024 Impact Report (Our ESG Governance Model, page 38); 2025 Proxy Statement , pages 21-29
2-14	Role of the highest governance body in sustainability reporting	2024 Impact Report (Our ESG Governance Model, page 38); 2025 Proxy Statement , pages 22 and 27-29; Corporate Governance and Nominating Committee Charter
2-15	Conflicts of Interest	2025 Proxy Statement , pages 21 and 32-33; Governance Guidelines for the Board of Directors
2-16	Communication of critical concerns	2025 Proxy Statement , pages 30-31 and 33
2-17	Collective knowledge of the highest governance body	2025 Proxy Statement , pages 11-16 and 19; Board of Directors
2-18	Evaluation of the performance of the highest governance body	2025 Proxy Statement , pages 24-25; Governance Guidelines for the Board of Directors ; Corporate Governance and Nominating Committee Charter
2-19	Remuneration policies	2025 Proxy Statement , pages 32, 34-36, and 43-61; Governance Guidelines for the Board of Directors ; Corporate Governance and Nominating Committee Charter
2-20	Process to determine remuneration	2025 Proxy Statement , pages 34-36 and 43-61





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GRI 2: General Disclosures 2021:

Indicator	Description	
2-21	Annual total compensation ratio	2025 Proxy Statement , page 72
2-22	Statement on sustainable development strategy	2024 Impact Report (Message from Our CEO, page 1)
2-23	Policy commitments	<p>2024 Impact Report (Trusted Marketplace, pages 40-45); Human Rights Policy Statement; Code of Business Conduct and Ethics; Third Party Code of Business Conduct and Ethics; As part of our enterprise risk management (ERM) processes, eBay’s Board and Executive Leadership Team review the company’s risks at least annually. eBay’s risk management process includes the identification of company-specific risk exposures from likelihood and magnitude perspective., and applicable information is published in SEC reporting (10-K and 10-Q). eBay’s risk management process also includes the evaluation of mitigating actions for the identified top risks. Applicable information is published in SEC reporting (10-K and 10-Q).</p> <p>In 2022, eBay had a third-party conduct an assessment of our overall ERM program to highlight the current state of the program and identify potential areas of improvement to achieve the next level of maturity of the program.</p> <p>To promote an effective risk culture, we require company-wide training on risks including privacy and information security. We provide custom training about risk management to the stakeholders that we interview as part of our annual risk assessment. eBay may also incorporate risk criteria into the development of services in certain areas of our business. For example, this risk criteria has informed product development, such as our Authenticity Guarantee.</p> <p>As part of eBay’s ERM process, eBay considers the topics identified from our materiality assessment.</p>
2-24	Embedding policy commitments	2024 Impact Report (Trusted Marketplace, pages 40-45); Human Rights Policy Statement ; Code of Business Conduct and Ethics ; Third Party Code of Business Conduct and Ethics
2-25	Processes to remediate negative impacts	2024 Impact Report (Trusted Marketplace, pages 40-45); Human Rights Policy Statement ; Code of Business Conduct and Ethics ; Third Party Code of Business Conduct and Ethics
2-26	Mechanisms for seeking advice and raising concerns	<p>2024 Impact Report (Ethics & Compliance, page 40); Code of Business Conduct and Ethics; Integrity Helpline; In 2024, 92% of Code of Business Conduct & Ethics reports to eBay’s Integrity Helpline were unsubstantiated. We take all reports seriously and using our established procedures, including eBay’s Global Whistleblowing Standard, we investigate to the fullest extent possible. Where warranted by our findings, we take appropriate corrective action and perform root cause analysis.</p> <p>The Integrity Helpline is operated by an independent third-party, and all details of the reports received are kept confidential.</p> <p>eBay’s Business Ethics Officers (BEOs) help evaluate and resolve ethics and compliance issues. In addition to the BEOs, eBay’s Office of Ethics & Compliance is also responsible for the company’s whistleblowing mechanisms.</p>
2-27	Membership associations	2024 Impact Report (Environmental Footprint, page 18); eBay Main Street
2-28	Compliance with laws and regulations	2024 Form 10K , pages 7-8
2-29	Approach to stakeholder engagement	2024 Impact Report ; Our Company ; eBay Main Street ; Seller Showcase ; Our Community
2-30	Collective bargaining agreements	Human Rights Policy Statement

GRI 3: Material Topics 2021:

Indicator	Description	References
3-1	Process to determine material topics	2024 Impact Report (Issues Material to eBay, page 6)
3-2	List of material topics	2024 Impact Report (Issues Material to eBay, page 6)





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Topic Specific Disclosures:

Indicator	Description	References
ECONOMIC		
GRI 201: Economic Performance 2016		
3-3 (2021)	Management of material topic	2024 Impact Report (Our Impact Goals, page 7; Economic Opportunity, pages 11-17; Ethics & Compliance, page 40); 2024 Recommerce Report ; 2024 Form 10K , pages 7 and 40-55; Global Tax Policy
201-1	Direct economic value generated and distributed	2024 Impact Report (Our Impact Goals, page 7; Economic Opportunity, pages 11-17); 2024 Form 10K , pages 7 and 40-55
201-2	Financial implications and other risks and opportunities due to climate change	CDP 2024 Climate Change Response , pages 24-33
201-3	Defined benefit plan obligations and other retirement plans	2025 Proxy Statement , pages 43-61
GRI 203: Indirect Economic Impacts 2016		
3-3 (2021)	Management of material topic	2024 Impact Report (Our Impact Goals, page 7; Economic Opportunity, pages 11-17; Employee Giving and Volunteering, page 36); 2024 Recommerce Report ; 2023 Small Business Report ; Our Community ; eBay Main Street ; eBay for Charity ; eBay Foundation
203-1	Infrastructure investments and services supported	2024 Impact Report (Economic Opportunity, pages 11-17; Employee Giving and Volunteering, page 36); 2024 Recommerce Report ; 2023 Small Business Report ; Our Community ; eBay Main Street ; eBay for Charity ; eBay Foundation
GRI 205: Anti-corruption 2016		
3-3 (2021)	Management of material topic	2024 Impact Report (Ethics & Compliance, page 40); Code of Business Conduct and Ethics ; eBay maintains anti-corruption policies and procedures that comport with the requirements of the U.S. Foreign Corrupt Practices Act and the U.K. Bribery Act. The policy explicitly prohibits bribery and corrupt conduct, including facilitation payments, and establishes procedures for advance approval of gifts, travel and entertainment to and from third parties, and sets guidelines for political contributions. For additional information, please see eBay's Code of Business Conduct & Ethics, which is signed off by eBay's CEO, who also serves on the company's Board of Directors.
205-1	Operations assessed for risks related to corruption	2024 Impact Report (Ethics & Compliance, page 40); eBay's Ethics & Compliance function conducts regular risk assessments to understand how effective the program is at addressing the company's corruption risks. eBay also conducts enhanced due diligence on third parties that pose an elevated risk of corruption. Key compliance systems managed by eBay are validated by an independent party at least annually to promote operating effectiveness and meet regulatory expectations based on our entity's licensing status.
205-2	Communication and training on anti-corruption policies and procedures	All new hires at eBay are required to complete an online compliance training course within 90 days of hire, which includes an overview of the Code of Business Conduct and Ethics , whistleblowing procedures (including use of eBay's Integrity Hotline), and anti-corruption/anti-bribery. All eBay employees are also required to complete an annual compliance training that includes modules on the Code of Business Conduct & Ethics, whistleblowing procedures and anti-corruption/anti-bribery. Additionally, eBay's Ethics & Compliance team, which includes a network of over forty Business Ethics Officers embedded throughout the organization, holds regular outreach events to raise awareness of compliance issues and available resources for support. Per eBay's Business Code of Conduct, we take prompt action regarding any conduct that violates the law and/or the Code. We may determine that remedial or disciplinary action is necessary.





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Topic Specific Disclosures:

Indicator	Description	References
ECONOMIC		
GRI 205: Anti-corruption 2016 (cont.)		
205-2	Communication and training on anti-corruption policies and procedures	<p>In 2024, 99.55% of full-time employees completed compliance and anti-corruption/anti-bribery training.</p> <p>At eBay, we are also committed to ethical marketing and communications. This means we commit to sharing the social and environmental impacts of our work without exaggeration or overstatement, and only publish information we understand to be accurate so that customers, employees, investors and all stakeholders can be well informed. Additionally, we are committed to protecting vulnerable market segments (including children) and abstaining from disinforming customers on competitors and their products and services.</p>
205-3	Confirmed incidents of corruption and actions taken	None confirmed during the reporting period.
GRI 207: Tax 2019		
3-3 (2021)	Management of material topic	2024 Impact Report (Ethics & Compliance, page 40); Global Tax Policy
207-1	Approach to tax	2024 Impact Report (Ethics & Compliance, page 40); Global Tax Policy
ENVIRONMENTAL		
GRI 302: Energy 2016		
3-3 (2021)	Management of material topic	<p>2024 Impact Report (Our Impact Goals, page 7; Environmental Footprint, page 18); Environmental Policy; Through our facilities’ environmental management systems, we aim to conduct reviews and facilitate continuous improvement based on the “Plan”, “Check”, “Do”, “Act” (PCDA) model. This represents approximately 31% of our portfolio. These facilities are also subject to energy audits to identify opportunities for improving energy efficiency performance, have quantified targets to address energy savings, and take actions to reduce energy use. Performance reports on progress are also distributed to each site’s key stakeholders on a monthly basis. Training is also provided to onsite facility personnel when updates are made to Building Automation Systems to ensure operations run efficiently.</p> <p>In addition, to support the management of emissions and energy, eBay's facility located in Dublin Ireland is ISO 50001 certified (representing 2% of our portfolio). In 2024, this facility also passed a third-party surveillance audit.</p>
302-1	Energy consumption within the organization	2024 Impact Report (Our Impact Goals, page 7; Environmental Footprint, page 18)
302-3	Energy intensity	In 2024, eBay’s energy intensity was 45,106 kilowatt hours (kWh) per million dollars of revenue.
302-4	Reduction of energy consumption	2024 Impact Report (Our Impact Goals, page 7; Environmental Footprint, page 18)
GRI 303: Water and Effluents 2018		
3-3 (2021)	Management of material topic	<p>2024 Impact Report (Environmental Footprint, page 18); Environmental Policy; For sites covered under the environmental management system, water use assessments are conducted to identify opportunities for water efficiency improvements, actions are taken to improve wastewater quality, and targets are established for water use reduction. Additionally, training is provided to employees on water efficiency management programs. This represents approximately 31% of our portfolio.</p>
303-1	Interactions with water as a shared resource	2024 Impact Report (Environmental Footprint, page 18); Environmental Policy
303-5	Water consumption	2024 Impact Report (Environmental Footprint, page 18)





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Topic Specific Disclosures:

Indicator	Description	References
ENVIRONMENTAL		
GRI 304: Biodiversity 2016		
3-3 (2021)	Management of material topic	2024 Impact Report (Environmental Footprint, page 18)
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	2024 Impact Report (Environmental Footprint, page 18)
GRI 305: Emissions 2016		
3-3 (2021)	Management of material topic	2024 Impact Report (Our Impact Goals, page 7; Environmental Footprint, page 18; Recommerce, page 28); 2024 Recommerce Report ; Environmental Policy
305-1	Direct (Scope 1) GHG emissions	2024 Impact Report (Environmental Footprint, page 18)
305-2	Energy indirect (Scope 2) GHG emissions	2024 Impact Report (Environmental Footprint, page 18)
GRI 305: Emissions 2016		
305-3	Other indirect (Scope 3) GHG emissions	2024 Impact Report (Environmental Footprint, page 18)
305-4	GHG emissions intensity	In 2024, eBay’s greenhouse gas emissions intensity was 0.51 metric tons CO2e per million dollars of revenue.
305-5	Reduction of GHG emissions	2024 Impact Report (Our Impact Goals, page 7; Environmental Footprint, page 18; Recommerce, page 28); 2024 Recommerce Report
GRI 306: Waste 2020		
3-3 (2021)	Management of material topic	2024 Impact Report (Our Impact Goals, page 7; Environmental Footprint, page 18; Recommerce, page 28); 2024 Recommerce Report ; Environmental Policy ; For sites covered under our environmental management system, eBay identifies areas where waste performance can be improved. Action plans are also implemented to reduce waste production and targets are set to minimize waste. To support efforts toward zero waste across operations, recycling programs are integrated, and research and development resources are allocated to reduce waste sent to landfill. In addition, zero waste to landfill diversion rates at these facilities are certified by an independent accredited body. This represents approximately 31% of our portfolio.
306-1	Waste generation and significant waste-related impacts	2024 Impact Report (Environmental Footprint, page 18); 2024 Recommerce Report
306-2	Management of significant waste-related impacts	2024 Impact Report (Environmental Footprint, page 18); 2024 Recommerce Report
306-3	Waste generated	In 2024, 844 US tons of total waste was disposed of from 25 of eBay’s global facilities (where data was available).
306-4	Waste diverted from disposal	2024 Impact Report (Environmental Footprint, page 18); 2024 Recommerce Report ; In 2024, 617 US tons of total waste was recycled from 21 of eBay’s global facilities. The total diversion rate for these facilities was 73%.
306-5	Waste directed to disposal	In 2024, 227 US tons of total solid waste was sent to landfills from 19 of eBay’s global facilities.
GRI 308: Supplier Environmental Assessment 2016		
3-3 (2021)	Management of material topic	2024 Impact Report (Ethics & Compliance, page 40); Third Party Code of Business Conduct and Ethics
308-1	New suppliers that were screened using environmental criteria	2024 Impact Report (Ethics & Compliance, page 40)





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Topic Specific Disclosures:

Indicator	Description	References
SOCIAL		
GRI 401: Employment 2016		
3-3 (2021)	Management of material topic	2024 Impact Report (Health and Financial Benefits, page 34); Our Benefits
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	2024 Impact Report (Health and Financial Benefits, page 34); Our Benefits eBay respects labor rights and complies with applicable employment laws and regulations, including those pertaining to wages, working hours and consultation or notice periods before mass terminations. This commitment covers our own operations, contractors and other partners. eBay also maintains programs to manage labor practices, including assessing if wages are at or above cost-of-living estimates, pay employees for overtime (if applicable) and monitoring gender pay gaps. As part of eBay’s total compensation program, employees are provided paid time off (PTO). Our additional benefits (such as parental leave and health insurance) also expand beyond nationally mandated programs.
401-3	Parental leave	2024 Impact Report (Health and Financial Benefits, page 34); Our Benefits
GRI 403: Occupational Health and Safety 2018		
3-3 (2021)	Management of material topic	Health & Safety Policy Statement ; Environment Health & Safety Standard
403-2	Hazard identification, risk assessment and incident investigation	Health & Safety Policy Statement ; Environment Health & Safety Standard
403-5	Worker training on occupational health and safety	Health & Safety Policy Statement ; Environment Health & Safety Standard
GRI 404: Training and Education 2016		
3-3 (2021)	Management of material topic	2024 Impact Report (Investing in Leadership, page 30)
404-2	Programs for upgrading employee skills and transition assistance	2024 Impact Report (Investing in Leadership, page 30); In 2024, eBay averaged 10 hours and a \$1,000 spend on training and development per FTE.
404-3	Percentage of employees receiving regular performance and career development reviews	2024 Impact Report (Investing in Leadership, page 30)
GRI 405: Diversity and Equal Opportunity 2016		
3-3 (2021)	Management of material topic	2024 Impact Report (Culture & Workforce, page 30); Diversity, Inclusion, & Belonging Highlights Report ; 2024 Form 10K , pages 9-10; eBay provides training to all employees on discrimination and harassment in the workplace and has a corrective action process in place for discriminatory behavior or harassment.
405-1	Diversity of governance bodies and employees	2024 Impact Report (Culture & Workforce, page 30); Diversity, Inclusion, & Belonging Highlights Report ; 2024 Form 10K , pages 9-10; Board of Directors ; 2025 Proxy Statement , page 19
405-2	Ratio of basic salary and remuneration of women to men	Diversity, Inclusion, & Belonging Highlights Report





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Topic Specific Disclosures:

Indicator	Description	References
SOCIAL		
GRI 413: Local Communities 2016		
3-3 (2021)	Management of material topic	2024 Impact Report (Our Impact Goals, page 7; Economic Opportunity, pages 11-17; Employee Giving and Volunteering, page 36) 2024 Recommerce Report ; 2023 Small Business Report ; Our Community ; eBay Main Street ; eBay for Charity ; eBay Foundation
413-1	Operations with local community engagement, impact assessments and development programs	2024 Impact Report (Our Impact Goals, page 7; Economic Opportunity, pages 11-17; Employee Giving and Volunteering, page 36) 2024 Recommerce Report ; 2023 Small Business Report ; Our Community ; eBay Main Street ; eBay for Charity ; eBay Foundation
GRI 414: Supplier Social Assessment 2016		
3-3 (2021)	Management of material topic	2024 Impact Report (Ethics & Compliance, page 40); Third Party Code of Business Conduct and Ethics
414-1	New suppliers that were screened using labor practices criteria	2024 Impact Report (Ethics & Compliance, page 40)
GRI 415: Public Policy 2016		
3-3 (2021)	Management of material topic	2024 Impact Report (Government Relations, page 43); eBay Main Street ; Government Relations
415-1	Political contributions	U.S. Political Contributions and Disclosures
GRI 418: Customer Privacy 2016		
3-3 (2021)	Management of material topic	2024 Impact Report (Platform Security, page 44; Safeguarding Privacy, page 45); 2024 Form 10K , pages 33-34; Privacy Center ; User Privacy Notice
418-1	Substantiated complaints regarding breaches of customer privacy and losses of customer data	None during the reporting period.



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SASB Disclosures

To assist investors and other stakeholders, eBay has cross-referenced SASB accounting metrics for the ecommerce industry to disclosures within our 2024 Impact Report.

Code	Accounting Metrics	References
Hardware Infrastructure Energy & Water Management		
CG-EC-130a.1	(1) Total energy consumed (2) percentage grid electricity (3) percentage renewable	2024 Impact Report (Environmental Footprint, page 18)
CG-EC-130a.2	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	2024 Impact Report (Environmental Footprint, page 18); In 2024, less than 5% of water consumed was in regions with extremely high baseline water stress; approximately 70% of water consumed was in regions with high baseline water stress. The majority (approximately 65%) of water consumed in regions with high baseline water stress was from one data center location.
CG-EC-130a.3	Discussion of the integration of environmental considerations into strategic planning for data center needs	2024 Impact Report (Environmental Footprint, page 18)
Data Privacy & Advertising Standards		
CG-EC-220a.1	Number of users whose information is used for secondary purposes	2024 Impact Report (Platform Security, page 44; Safeguarding Privacy, page 45); Privacy Center ; User Privacy Notice ; 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. This includes self-service guidance for users (for example, on how to access their personal information or opt out of direct marketing), as well as FAQs and a contact form. Furthermore, we provide comprehensive and regular privacy training to all employees, including on our Privacy Principles and Binding Corporate Rules. The Corporate Rules are also an integral part of eBay's Code of Business Conduct and Ethics, and reports of suspect violations are investigated promptly. Consequences of confirmed violations may include disciplinary action such as additional training, coaching, or where appropriate, termination.
CG-EC-220a.2	Description of policies and practices relating to behavioral advertising and user privacy	2024 Impact Report (Platform Security, page 44; Safeguarding Privacy, page 45); Privacy Center ; User Privacy Notice
Data Security		
CG-EC-230a.1	Description of approach to identifying and addressing data security risks	2024 Impact Report (Platform Security, page 44; Safeguarding Privacy, page 45); Privacy Center ; User Privacy Notice ; Security Center; Policies and procedures are in place for all employees to ensure that they are aware of the importance of information security: an information security policy is internally available to all employees; awareness training occurs on an ongoing basis; employees can notify the cybersecurity incident response team as well as an anonymous hotline in the event an employee notices something suspicious. eBay's internal information security policies include the following elements: <ul style="list-style-type: none">• Commitment to data protection: We take seriously our responsibility to safeguard the privacy of user and employee information entrusted to us.• Monitoring: eBay actively monitors for information security threats, including any breaches.• Reporting procedures and responsibilities: eBay maintains an escalation process for employees to report incidents, vulnerabilities and suspicious activities. eBay's employees are each responsible for supporting our information security programs and procedures.• Training: eBay provides cybersecurity awareness training for all employees and enhanced training for information security and other specialized personnel.





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SASB Disclosures (cont.)

Code	Accounting Metrics	References
Data Security (cont.)		
CG-EC-230a.1	Description of approach to identifying and addressing data security risks	<ul style="list-style-type: none">• Third-Party requirements: eBay performs security risk assessments of third-party providers 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.• Testing & vulnerability assessments: eBay conducts 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;• Incident response & continuity plans: eBay maintains cybersecurity incident response plans, which include processes to triage, assess, escalate, contain, investigate and remediate cybersecurity incidents, and to comply with potentially applicable legal obligations and mitigate brand and reputational damage.• Policy enforcement: Any employee found to have violated any information security policy or standard may be subject to disciplinary action, up to and including termination of employment. Vendors or third parties may be subject to termination of contract and/or loss of business with eBay. <p>eBay also conducts third party security reviews related to data protection/cybersecurity controls.</p>
CG-EC-230a.2	(1) Number of data breaches (2) percentage involving personally identifiable information (PII) (3) Number of users affected	None during the reporting period.
Employee Recruitment, Inclusion & Performance		
CG-EC-330a.3	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees	2024 Impact Report (Culture & Workforce, page 30); Diversity, Inclusion, & Belonging Highlights Report
Product Packaging & Distribution		
CG-EC-410a.1	Total greenhouse gas (GHG) footprint of product shipments	In 2024, the total estimated GHG footprint of all product shipments was approximately 1,762,807 million metric tons of CO2e.
CG-EC-410a.2	Discussion of strategies to reduce the environmental impact of product delivery	2024 Impact Report (Environmental Footprint, page 18); In an ongoing environmental stewardship effort, eBay procures all paper and cardboard shipping supplies with the highest levels of post-consumer recycled content possible while maintaining structural integrity. Boxes are made from at least 40% recycled fibers, curbside recyclable, and certified by the Sustainable Forestry Initiative (SFI). For air jackets, we procure 50% exterior post-consumer recycled material. Stickers are 100% curbside recyclable and tissue is compostable. Additionally, paperboard mailers contain 100% post-consumer recycled content, curbside recyclable foam dot and paper padded, as well as 100% biodegradable and home compostable polyethylene. Poly mailers contain 50% post-consumer recycled content and are store drop-off recyclable.
Code	Accounting Metrics	References
CG-EC-000.A	Measure of user activity	Our Company ; 2024 Form 10K , page 7; At the end of 2024, eBay had 134 million active buyers and approximately 2.3 billion live listings globally.
CG-EC-000.B	Data processing capacity	2024 Impact Report (Environmental Footprint, page 18); In 2024, data center electricity consumption was 410,140 MWh. Approximately 93 % of this electricity consumption was from outsourced data centers.
CG-EC-000.C	Number of shipments	2024 Form 10K , page 7; In 2024, eBay enabled more than \$75 billion of gross merchandise volume, of which approximately 49% was generated outside the United States.





APPENDIX

TCFD Index

This index is structured into four sections: (1) Governance, (2) Strategy, (3) Risk Management and (4) Metrics and Targets to align with the TCFD framework. We also provide references to other relevant company disclosures – including eBay’s 2024 [CDP Climate Change Response](#) and [Impact Report](#).

Disclosure	References
Governance	
Board’s oversight of climate-related risks and opportunities	2024 Impact Report (Our ESG Governance Model, page 38); Corporate Governance and Nominating Committee Charter ; CDP 2024 Climate Change Response , pages 35-40
Management’s role in assessing and managing climate-related risks and opportunities	2024 Impact Report (Our ESG Governance Model, page 38); CDP 2024 Climate Change Response , pages 41-49
Strategy	
Climate-related risks and opportunities identified over short-term, medium-term and long-term horizon	CDP 2024 Climate Change Response , pages 14 and 24-28
Impact on businesses, strategy and financial planning	2024 Impact Report (Our Impact Goals, page 7; Environmental Footprint, page 18; Recommerce, page 28); 2024 Recommerce Report ; CDP 2024 Climate Change Response , pages 73-77
Impact of different scenarios, including a 2°C or lower scenario	CDP 2024 Climate Change Response , pages 65-71
Risk Management	
Process for identifying and assessing climate-related risks	CDP 2024 Climate Change Response , pages 14-23
Processes for managing climate-related risks	2024 Impact Report (Our Impact Goals, page 7; Environmental Footprint, page 18; Recommerce, page 28); 2024 Recommerce Report ; CDP 2024 Climate Change Response , pages 16-20
Integration into overall risk management	CDP 2024 Climate Change Response , pages 15-20; 2025 Proxy Statement , pages 26-29
Metrics & Targets	
Metrics used by the organization to assess climate-related risks and opportunities	2024 Impact Report (Our Impact Goals, page 7; Environmental Footprint, page 18; Recommerce, page 28); 2024 Recommerce Report ; CDP 2024 Climate Change Response , pages 91-200
Scope 1, 2 and 3 greenhouse gas emissions	2024 Impact Report (Our Impact Goals, page 7; Environmental Footprint, page 18)
Targets used and performance against targets	2024 Impact Report (Our Impact Goals, page 7)



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