



ESG Independent Assurance Statements

2025 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
- Exclusions: Temporary data centers are excluded from Scope 1 and 2 emissions. For Scope 3, Category 9, local deliveries are excluded since no mileage activity data is calculated if the seller and buyer have the same zip code

Types of GHGs: CO₂, N₂O, CH₄, HFCs

Energy and GHG Emissions Statement:

Metric Type	Units ¹	2025
Electricity	MWh	454,465
Natural Gas	MWh	11,411
Other Energy (jet fuel and stationary diesel)	MWh	5,694
Percentage Renewable Electricity	%	99.98
Percentage Non-Renewable Electricity	%	0.02
Percentage Renewable Electricity Including Energy Attribute Certificates (EACs) Outside of Market-Boundaries	%	100
Percentage Non-Renewable Electricity Including EACs Outside of Market-Boundaries	%	0
Scope 1 Without Sustainable Aviation Fuel (SAF) Certificates	MT CO ₂ e	4,310
Net Scope 1 With SAF Certificates	MT CO ₂ e	4,189
Scope 2 (Location-Based)	MT CO ₂ e	125,871
Scope 2 (Market-Based) ²	MT CO ₂ e	49
Scope 2 (Market-Based) Emissions Including EACs Outside of Market-Boundaries ²	MT CO ₂ e	0
Scope 3, Category 6: Business Travel	MT CO ₂ e	22,719
Scope 3, Category 9: Downstream Transportation and Distribution ³	MT CO ₂ e	1,456,848

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.

Global Warming Potential (GWP) and emission factor data sets:

- GWP: Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR-6)
- Cornerstone Emissions & Generation Resource Integrated Database (eGRID) (2024 data), March 17, 2026
- United States Environmental Protection Agency (USEPA) Emission Factor Hub, 2025
- International Energy Agency (IEA) Emission Factor Database (2023 data), 2025
- United Kingdom (UK) Department for Environment Food & Rural Affairs (DEFRA), UK Government GHG Conversion Factors for Company Reporting (2025 Data), June 10, 2025
 - United Kingdom (UK) Department for Environment Food & Rural Affairs (DEFRA), UK Government GHG Conversion Factors for Company Reporting (2020 Data), July 17, 2020
 - United Kingdom (UK) Department for Environment Food & Rural Affairs (DEFRA), UK Government GHG Conversion Factors for Company Reporting (2021 Data), January 24, 2022
 - United Kingdom (UK) Department for Environment Food & Rural Affairs (DEFRA), UK Government GHG Conversion Factors for Company Reporting (2024 Data), October 30, 2024
- Australian National Greenhouse Accounts Factors, August 2025
 - Australian National Greenhouse Accounts Factors, August 2024
- Environment Canada, National Inventory Report 1990–2023: Greenhouse Gas Sources and Sinks in Canada, Annex 13 - Electricity in Canada: Summary and Intensity Tables, March 21, 2025
- Green-E Residual Mix Emissions Rates (2022 Data), 2024

²Apex reviewed contractual purchase data for 536 MWh of renewable energy whose energy attribute certificates (EACs) were not yet available for review at the time of this verification.

³Scope 3, Category 9 - Downstream Transportation and Distribution includes emissions from transportation that were calculated using the United States Postal Service BlueEarth methodology.





APPENDIX

Verification Opinion Declaration

Greenhouse Gas Emissions

- Association of Issuing Bodies (AIB) European Residual Mixes (2024 Data), August 26, 2025
- Cornerstone USEEIO Supply Chain GHG Factors v1.4.0, September 12, 2025
- Utility-specific emission factors
- Global Logistics Emissions Council (GLEC) Framework v2.0, 2019
- Carrier (DHL, Evri, FedEx, United Parcel Service, United States Postal Service) methodologies and emission factors
- Scope 3 methodologies and emission factors in the Watershed platform

Period covered by GHG emissions and energy verification:

- January 1, 2025 to December 31, 2025

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

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: Scope 3, Category 9 emissions are mostly calculated using 2019 GLEC Framework v2.0 emission factors. These factors are outdated since GLEC published GLEC Framework v3.2 emission factors in October 2025. Therefore, eBay's Scope 3, Category 9 emissions are materially different than if GLEC Framework v3.2 emission factors were employed.

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.

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), and WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

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
 ESG Project Manager 2
 Apex Companies, LLC.
 Portland, Oregon
 May 4, 2026

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

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
- Exclusions: Water withdrawals at co-location data centers are excluded.

Water Withdrawal Reported:

- Total Municipal Water Withdrawal: 306,668 cubic meters

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

Period covered by water withdrawal assurance:

- January 1, 2025 to December 31, 2025

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
- 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 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 22, 2026

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.



ebay

[ebayinc.com/impact](https://www.ebayinc.com/impact)