GRI, SASB, and Climate Indices

2025 eBay Impact Report

Global Reporting Initiative, Sustainability Accounting Standards Board, and Task Force on Climate-Related Financial Disclosures

APPENDIX

GRI Index

The references provided in our GRI Content Index includes content in our 2025 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, 2025, 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; 2025 Form 10K, pages 5-11 and 34
2-2	Entities included in the organization's sustainability reporting	The boundary for eBay's 2025 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) 2025; we publish an Impact Report annually; impact@ebay.com
2-4	Restatements of information	2025 Impact Report (Appendix, page 67)
2-5	External assurance	Assurance Statement
2-6	Activities, value chain and other business relationships	2025 Form 10K, pages 5-11; eBay's supply chain consists primarily of information technology, professional services and office supplies to support our digital platforms.
2-7	Employees	2025 Impact Report (Culture and Workforce, page 44-52); Be for Everyone Report; 2025 Form 10K, pages 10-11
2-8	Workers who are not employees	2025 Form 10K, pages 10-11
2-9	Governance structure and composition	2026 Proxy Statement, pages 7-16 and 19-24; Governance Guidelines for the Board of Directors; Board of Directors; Committee Composition
2-10	Nomination and selection of the highest governance body	2026 Proxy Statement, pages 7-8, 10-16, and 19-20; Governance Guidelines for the Board of Directors; Corporate Governance and Nominating Committee Charter
2-11	Chair of the highest governance body	2026 Proxy Statement, pages 7, 14, and 21-22; Board of Directors
2-12	Role of the highest governance body in overseeing the management of impacts	2025 Impact Report (eBay's ESG Governance Model, page 54); 2026 Proxy Statement, pages 22-25 and 27-31
2-13	Delegation of responsibility for managing impacts	2025 Impact Report (eBay's ESG Governance Model, page 54); 2026 Proxy Statement, pages 22-25 and 27-31
2-14	Role of the highest governance body in sustainability reporting	2025 Impact Report (eBay's ESG Governance Model, page 54); 2026 Proxy Statement, pages 23-24 and 29-31; Corporate Governance and Nominating Committee Charter
2-15	Conflicts of Interest	2026 Proxy Statement, page 35; Governance Guidelines for the Board of Directors
2-16	Communication of critical concerns	2026 Proxy Statement, pages 18, 31-33 and 35
2-17	Collective knowledge of the highest governance body	2026 Proxy Statement, pages 7-8 and 11-16; Board of Directors
2-18	Evaluation of the performance of the highest governance body	2026 Proxy Statement, pages 23 and 25-26; Governance Guidelines for the Board of Directors; Corporate Governance and Nominating Committee Charter
2-19	Remuneration policies	2026 Proxy Statement, pages 9, 23, 29-31,34-35, and 46-60; Governance Guidelines for the Board of Directors; Corporate Governance and Nominating Committee Charter
2-20	Process to determine remuneration	2026 Proxy Statement, pages 9, 23, and 43-57

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GRI Index (cont.)

GRI 2: General Disclosures 2021:

Indicator	Description	
2-21	Annual total compensation ratio	2026 Proxy Statement, page 73
2-22	Statement on sustainable development strategy	2025 Impact Report (Message from Our CEO, page 3)
2-23	Policy commitments	2025 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) process, eBay's Board and Executive Leadership Team review the company's enterprise risks at least annually. eBay's risk management process includes the identification of company-specific risk exposures from likelihood and impact perspective, and applicable information is published in SEC reporting (10-K and 10-Q). eBay's risk management process also includes the evaluation of perceived mitigation strategies for the identified top risks. Based on an external assessment in 2025, eBay began an initiative to transform its Enterprise Risk Management (ERM) program, establishing a common risk language, taxonomy, and assessment approach across the enterprise. The end goal is to enable improved risk-based decision making at eBay. eBay has partnered with a third-party and is hiring key roles to deliver the program. For 2026, the ERM program is driving integrated risk management and enhanced strategic alignment. To promote a risk aware 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. As part of eBay's ERM process, eBay considers the topics identified from our sustainability double materiality assessment.
2-24	Embedding policy commitments	2025 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	2025 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	2025 Impact Report (Ethics & Compliance, page 40); Code of Business Conduct and Ethics; Integrity Helpline; In 2025, 78% of Code of Business Conduct & Ethics reports to eBay's Integrity Helpline were unsubstantiated. The Integrity Helpline is operated by an independent third-party, and all details of the reports received are kept confidential. Where warranted by our findings, we take appropriate corrective action and perform root cause analysis using our established procedures, including eBay's Global Whistleblowing Standard. The Global Whistleblowing Standard outlines the process for investigating reported breaches related to the company's Code of Conduct or related policies, including Anti-Bribery and Anti-Corruption. Upon receipt of a Whistleblower report, eBay reviews the report and identifies the appropriate team to investigate the report. After the completion of an investigation, if the findings indicate that the report is substantiated, the investigation team will determine appropriate action to remedy the findings. 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.

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GRI Index (cont.)

GRI 2: General Disclosures 2021:

Indicator	Description	
2-27	Membership associations	2025 Impact Report (Global Sustainability Initiatives, page 40); eBay Main Street
2-28	Compliance with laws and regulations	2025 Form 10K
2-29	Approach to stakeholder engagement	2025 Impact Report (Issues Material to eBay, page 8); Our Company; eBay Main Street; Seller Showcase; Our Community eBay's Global Customer Experience (GCX) Team focuses on implementing strategies to support the company's marketplace experience and manage buyer and seller relations. Buyers and sellers can utilize a variety of mechanisms to request support, provide feedback and seek additional information. This includes an AI-based chatbot, online form, direct email contact and a dedicated phone number. Additionally, eBay also provides select opportunities for in-person buyer and seller support through our eBay Open events. eBay's global customer complaints processes are also regularly audited by our independent Internal Audit function; and we are subject to oversight from various regulators who evaluate our complaint handling processes. To incorporate customer feedback into our platform, eBay gathers insights from buyers and sellers through multiple mechanisms/channels, including eBay Open Days, customer listening sessions, seller events, account management and call quality monitoring. We then utilize these insights to explore opportunities focused on improving buyer and seller experiences. eBay is also committed to building a community enabled by people and supported by technology that's open to the broadest audience possible. This includes ensuring digital accessibility for people with disabilities. We also continually work to improve the user experience for everyone, and apply the relevant accessibility standards. For additional information, please see our Accessibility Statement. eBay maintains policies to support platform safety and satisfaction, including a process to receive, investigate and resolve buyer and seller complaints or grievances effectively. Buyers can report an issue with sellers via the above mentioned channels. Once an issue has been reported, the customer will receive confirmation of the report and may be asked to submit evidence, such as photos or tracking information. Communications are documented, which can include information on next steps and timelines for resolutions. For example, if a buyer did not receive the item they purchased, the seller will be contacted and have three business days to resolve the issue, as described on our Customer Service webpage.
2-30	Collective bargaining agreements	Human Rights Policy Statement

GRI 3: Material Topics 2021

Indicator	Description	
3-1	Process to determine material topics	2025 Impact Report (Issues Material to eBay, page 8)
3-2	List of material topics	2025 Impact Report (Issues Material to eBay, page 8)

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GRI Index (cont.)

Topic Specific Disclosures:

Indicator	Description	References
ECONOMIC		
GRI 201: Economic Performance 2016		
3-3 (2021)	Management of material topic	2025 Impact Report (Our Impact Goals & Progress, pages 9-12; Economic Opportunity, pages 16-24; Ethics & Compliance, page 54); Recommerce Report; 2025 Form 10K, pages 7 and 40-54; Global Tax Policy
201-1	Direct economic value generated and distributed	2025 Impact Report (Our Impact Goals & Progress, page 9-12; Economic Opportunity, pages 16-24); 2025 Form 10K, pages 7 and 40-54
201-2	Financial implications and other risks and opportunities due to climate change	CDP 2025 Climate Change Response; Climate Risk Disclosure – SB 261
201-3	Defined benefit plan obligations and other retirement plans	2026 Proxy Statement, pages 46-60
GRI 203: Indirect Economic Impacts 2016		
3-3 (2021)	Management of material topic	2025 Impact Report (Our Impact Goals & Progress, pages 9-12; Economic Opportunity, pages 16-24; Employee Giving and Volunteering, pages 46-47); Recommerce Report; Small Business Report; Our Community; eBay Main Street; eBay for Charity; eBay Foundation
203-1	Infrastructure investments and services supported	2025 Impact Report (Economic Opportunity, pages 16-24; Employee Giving and Volunteering, pages 46-47); Recommerce Report; 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	2025 Impact Report (Ethics & Compliance, page 54); 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 Global Anti-Corruption Standard explicitly prohibits bribery and corrupt conduct, including facilitation payments, and establishes procedures for advanced approval of gifts, charitable donations, travel and entertainment to and from third parties, and sets guidelines for political contributions. The company does not tolerate bribery or corruption in any form by eBay employees, officers, directors, contractors, or other third parties working on behalf of eBay, and they must never give, promise, offer, or authorize the giving of anything of value to any eBay Business Partner to obtain an improper business advantage. The standard also outlines procedures for reporting and investigating breaches. eBay employees have an obligation to report activity that they suspect could be illegal or otherwise in violation of the standard. If an eBay employee becomes aware of any proposed or actual transaction or situation that may violate anti- corruption laws or the Standard, the employee should report the issue to a supervisor, a BEO, askethics@ebay.com, or anonymously via the Integrity Helpline, eBay's Whistleblower hotline. Violations of the Global Anti-Corruption Standard, or of the Code of Business Conduct & Ethics, can lead to disciplinary action, up to and including termination of employment. 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	2025 Impact Report (Ethics & Compliance, page 54); eBay's Ethics & Compliance function conducts 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.

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GRI Index (cont.)

Topic Specific Disclosures:

205-2	Communication and training on anti-corruption policies and procedures	2025 Impact Report (Ethics & Compliance, page 54); All new hires at eBay are required to complete an online compliance training course within 90 days of hire and as part of annual compliance training, which includes an overview of the Code of Business Conduct & Ethics, whistleblowing procedures (including use of eBay's Integrity Helpline), and anti-corruption/anti-bribery. Additionally, eBay's Ethics & Compliance team, which includes a network of over forty BEOs embedded throughout the organization, holds regular outreach events to raise awareness of compliance issues and available resources for support. Per eBay's Code of Business Conduct & Ethics, 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. In 2025, 98.77% of full-time employees completed compliance and anti-corruption/anti-bribery training. 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.
205-3	Confirmed incidents of corruption and actions taken	None confirmed during the reporting period.
GRI 2017: Tax 2019		
3-3 (2021)	Management of material topic	2025 Impact Report (Ethics & Compliance, page 54); Global Tax Policy
207-1	Approach to tax	2025 Impact Report (Ethics & Compliance, page 54); Global Tax Policy
ENVIRONMENTAL		
GRI 302: Energy 2016		
3-3 (2021)	Management of material topic	2025 Impact Report (Our Impact Goals & Progress, pages 13 and 15); Environmental Footprint, pages 36-37); Environmental Policy; Climate Transition Plan; CDP 2025 Climate Change Response; 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 28% of our portfolio. 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).
302-1	Energy consumption within the organization	2025 Impact Report (Our Impact Goals & Progress, pages 13 and 15; Energy, pages 36-37)
302-3	Energy intensity	In 2025, eBay's energy intensity was 42,484 kilowatt hours (kWh) per million dollars of revenue.
302-4	Reduction of energy consumption	2025 Impact Report (Our Impact Goals & Progress, page 13 and 15; Energy, pages 36-37)
GRI 303: Water and Effluents 2018		
3-3 (2021)	Management of material topic	2025 Impact Report (Environmental Footprint, page 38); 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 28% of our portfolio.
303-1	Interactions with water as a shared resource	2025 Impact Report (Water and Waste, page 38); Environmental Policy
303-3	Water withdrawal	2025 Impact Report (Water and Waste, page 38)

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GRI Index (cont.)

Topic Specific Disclosures:

Indicator	Description	References
ENVIRONMENTAL		
GRI 101: Biodiversity 2024		
3-3 (2021)	Management of material topic	2025 Impact Report (Biodiversity, page 39)
101-4	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	2025 Impact Report (Biodiversity, page 39)
GRI 305: Emissions 2016		
3-3 (2021)	Management of material topic	2025 Impact Report (Our Impact Goals, pages 12-15; Our Climate Transition Plan, pages 27-31; Environmental Footprint, pages 32-35; Recommerce, page 41); Recommerce Report; Environmental Policy; CDP 2025 Climate Change Response; Climate Transition Plan; Climate Risk Disclosure – SB 261
305-1	Direct (Scope 1) GHG emissions	2025 Impact Report (Greenhouse Gas Emissions, page 34)
305-2	Energy indirect (Scope 2) GHG emissions	2025 Impact Report (Greenhouse Gas Emissions, page 34)
305-3	Other indirect (Scope 3) GHG emissions	2025 Impact Report (Greenhouse Gas Emissions, page 34-35)
305-4	GHG emissions intensity	In 2025, eBay's Scope 1 and 2 greenhouse gas emissions intensity was 0.38 metric tons CO_2e per million dollars of revenue.
305-5	Reduction of GHG emissions	2025 Impact Report (Our Impact Goals, pages 12-15; Our Climate Transition Plan, pages 27-31; Environmental Footprint, pages 32-35; and Recommerce, page 41); Recommerce Report
GRI 306: Waste 2020		
3-3 (2021)	Management of material topic	2025 Impact Report (Our Impact Goals, page 12; Environmental Footprint, page 38; Recommerce, page 41); 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 28% of our portfolio.
306-1	Waste generation and significant waste-related impacts	2025 Impact Report (Water and Waste, page 38); Recommerce Report
306-2	Management of significant waste-related impacts	2025 Impact Report (Water and Waste, page 38); Recommerce Report
306-3	Waste generated	In 2025, 1,748 US tons of total waste was disposed from 17 of eBay's global facilities (where data was available).
306-4	Waste diverted from disposal	2025 Impact Report (Water and Waste, page 38); Recommerce Report; In 2025, 1,383 US tons of total waste was recycled from 11 of eBay's global facilities. The total diversion rate for these facilities was 79%.
306-5	Waste directed to disposal	In 2025, 365 US tons of total solid waste was sent to landfills from 15 of eBay's global facilities.
GRI 308: Supplier Environmental Assessment 2016		
3-3 (2021)	Management of material topic	2025 Impact Report (Supply Chain Management, page 57); Third Party Code of Business Conduct and Ethics
308-1	New suppliers that were screened using environmental criteria	2025 Impact Report (Supply Chain Management, page 57)

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GRI Index (cont.)

Topic Specific Disclosures:

Indicator	Description	References
SOCIAL		
GRI 401: Employment 2016		
3-3 (2021)	Management of material topic	2025 Impact Report (Our Global Benefits Program, pages 50-51); Our Benefits; US Benefits
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	2025 Impact Report (Our Global Benefits Program, pages 50-51); Our Benefits; US Benefits; eBay respects labor rights and complies with applicable employment laws and regulations, including those pertaining to wages, maximum working hours and consultation or notice periods before mass terminations. eBay also maintains programs to manage labor practices, including assessing if wages are at or above cost-of-living estimates, paying employees for overtime (if applicable) and monitoring gender pay gaps. For example, through eBay's internal human resources systems, the company monitors working hours, including overtime for applicable employees. As disclosed in eBay's Be for Everyone Report, we conduct an annual study on gender pay equity, evaluating total compensation (including salary, bonus, and annual stock award value). We rigorously examine the pay of those newly hired, transferred, or promoted, and are steadfast in our commitment to a workplace where everyone's pay is a direct reflection of their role, contribution, and the impact they make, without discrimination based on gender, as we work to reach equal remuneration for men and women. Our labor commitments cover our own operations, and we maintain programs to ensure that our alternative workforce is compliant with applicable laws. 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	2025 Impact Report (Our Global Benefits Program, pages 50-51); Our Benefits; US Benefits
GRI 403: Occupational Health and Safety 2018		
3-3 (2021)	Management of material topic	2025 Impact Report (Workplace Health and Safety, page 52); Environmental, Health, Safety & Sustainability Policy

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GRI Index (cont.)

Topic Specific Disclosures:

Indicator	Description	References
403-2	Hazard identification, risk assessment and incident investigation	2025 Impact Report (Workplace Health and Safety, page 52); Environmental, Health, Safety & Sustainability Policy; eBay's Global Environmental, Health, and Safety (EH&S) Team conducts regular risk assessments to identify potential hazards in the workplace that could compromise safety and well-being of employees. Internal inspections are also conducted by the EH&S management team to confirm safety protocols are followed and emerging hazards are identified in real-time. At least once every three years, eBay engages with a third-party consultant to perform EH&S audits of the company's offices, data centers, and warehouses using the principles of recognized safety standards, including ISO 45001. To prepare for and respond to emergency situations, eBay maintains emergency action plans across all of its locations. For example, Our teams integrate climate risk analysis into emergency preparedness and response to mitigate the potential risks of wildfires, heat waves, storms, and other physical climate-related risks, protecting the safety of our employees and driving business continuity. Relevant employees also receive specific training related to health and safety to equip them with the tools to identify and mitigate workplace hazards. All vendors, contractors, and service providers must also demonstrate established health and safety performance commitments as a prerequisite for contract award.
403-5	Worker training on occupational health and safety	2025 Impact Report (Workplace Health and Safety, page 52); Environmental, Health, Safety & Sustainability Policy
GRI 404: Training and Education 2016		
3-3 (2021)	Management of material topic	2025 Impact Report (Supporting Our Employees, pages 48-49)
404-2	Programs for upgrading employee skills and transition assistance	2025 Impact Report (Supporting Our Employees, pages 48-49); In 2025, eBay averaged 9 hours and a $200 spend on training and development per FTE.
404-3	Percentage of employees receiving regular performance and career development reviews	2025 Impact Report (Supporting Our Employees, pages 48-49)
GRI 405: Diversity and Equal Opportunity 2016		
3-3 (2021)	Management of material topic	2025 Impact Report (Be for Everyone, pages 51-52); Be for Everyone Report; 2025 Form 10K, pages 10-11; 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	2025 Impact Report (Be for Everyone, pages 51-52); Be for Everyone Report; Board of Directors; 2026 Proxy Statement, pages 7 and 20 2025 Global Gender Percentages: Total Workforce - Men: 58%; Women: 41% / Leaders - Men: 64%; Women: 35% Tech - Men: 74%; Women: 26% / Non-Tech - Men: 47%; Women: 53% Hiring - Men: 58%; Women: 41% / Attrition - Men: 56%; Women: 43% Promotion - Men: 56%; Women: 44% 2025 U.S. Race & Ethnicity Percentages: Total Workforce - Asian: 38%; Black: 7%; Hispanic/Latino: 9%; White: 44%; Other: 1%; Two or More: 1% 37%; Black: 2%; Hispanic/Latino: 5%; White: 55%; Other: 0%; Two or More: 2% Tech - Asian: 66%; Black: 1%; Hispanic/Latino: 3%; White: 28%; Other: 0%; Two or More: 1% Non-Tech - Asian: 14%; Black: 12%; Hispanic/Latino: 14%; White: 58%; Other: 1%; Two or More: 1% Hiring - Asian: 21%; Black: 21%; Hispanic/Latino: 12%; White: 44%; Other: 1%; Two or More: 1% Attrition - Asian: 23%; Black: 17%; Hispanic/Latino: 10%; White: 48%; Other: 1%; Two or More: 1% Promotion - Asian: 36%; Black: 8%; Hispanic/Latino: 10%; White: 44%; Other: 1%; Two or More: 1% Note - due to rounding, above percentages may not sum to 100% Leaders - Asian:

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405-2	Ratio of basic salary and remuneration of women to men	Be for Everyone Report 2025 Gender Pay Equity Percentages (Pay Parity for Women): All Regions (U.S., China, Germany, Ireland, and India): 99.6% U.S.: 99.5%
GRI 413: Local Communities 2016		
3-3 (2021)	Management of material topic	2025 Impact Report (Our Impact Goals & Progress, pages 9-12; Economic Opportunity, pages 22-24; Employee Giving and Volunteering, page 46); Recommerce Report; 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	2025 Impact Report (Our Impact Goals & Progress, pages 9-12; Economic Opportunity, pages 22-24; Employee Giving and Volunteering, page 46); Recommerce Report; 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	2025 Impact Report (Supply Chain Management, page 57); Third Party Code of Business Conduct and Ethics
414-1	New suppliers that were screened using labor practices criteria	2025 Impact Report (Supply Chain Management, page 57)
414-1	New suppliers that were screened using labor practices criteria	2025 Impact Report (Supply Chain Management, page 57)
GRI 415: Public Policy 2016		
3-3 (2021)	Management of material topic	2025 Impact Report (Government Relations, page 58); eBay Main Street; Government Relations
415-1	Political contributions	U.S. Political Contributions and Disclosures
GRI 418: Diversity and Equal Opportunity 2016		
3-3 (2021)	Management of material topic	2025 Impact Report (Platform Integrity, pages 59-61); 2025 Form 10K, pages 33-34; Privacy Center; User Privacy Notice
418-1	Substantiated complaints regarding breached of customer privacy and losses of customer data	None during the reporting period.

APPENDIX

SASB Index

To assist investors and other stakeholders, eBay has cross-referenced SASB accounting metrics for the ecommerce industry to disclosures within our 2025 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	2025 Impact Report (Energy, pages 36-37)
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	2025 Impact Report (Water and Waste, page 38); In 2025, less than 5% of water withdrawn was in regions with extremely high baseline water stress; approximately 65% of water consumed was in regions with high baseline water stress. The majority 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	2025 Impact Report (Environmental Footprint, pages 34, 36, and 38)
Data Privacy & Advertising Standards		
CG-EC-220a.1	Number of users whose information is used for secondary purposes	2025 Impact Report (Platform Integrity, pages 59-61); 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	2025 Impact Report (Platform Integrity, pages 59-61); Privacy Center; User Privacy Notice

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SASB Disclosures (cont.)

Data Security		
CG-EC-230a.1	Description of approach to identifying and addressing data security risks	2025 Impact Report (Platform Integrity, pages 59-61); Privacy Center; User Privacy Notice; eBay maintains a comprehensive information security program designed to safeguard systems and data. Policies and procedures are in place to ensure that employees 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 and at least annually; 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: • 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 annual cybersecurity awareness training for all employees and enhanced training for information security and other specialized personnel. • 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. eBay also conducts third party security reviews related to data protection/cybersecurity controls. • 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 identify, assess, respond to cybersecurity incidents in a timely and coordinated manner, 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. eBay also conducts third party security reviews related to data protection/cybersecurity controls.
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	2025 Impact Report (Be for Everyone, pages 51-52); Be for Everyone Report
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.

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SASB Disclosures (cont.)

Product Packaging & Distribution		
CG-EC-410a.1	Total greenhouse gas (GHG) footprint of product shipments	In 2025, the total estimated GHG footprint of all product shipments was approximately 1.46 million metric tons of CO_2e.
CG-EC-410a.2	Discussion of strategies to reduce the environmental impact of product delivery	2025 Impact Report (Our Climate Transition Plan, pages 27-31; Environmental Footprint, page 35); In an ongoing environmental stewardship effort, eBay procures sustainable packaging materials for eBay-branded shipping supplies available to sellers for purchase. Packaging with the highest levels of post-consumer recycled content possible while maintaining structural integrity is used for these paper and cardboard shipping supplies. 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. This eBay-branded packaging is available to sellers for purchase. At our authentication centers, we utilize other recycled, recyclable, and compostable materials including 100% biodegradable Polylactic Acid (PLA) apparel garment bags.
Code	**Accounting Metrics**	**References**
CG-EC-000.A	Measure of user activity	Our Company; 2025 Form 10K, page 7; At the end of 2025, eBay had 135 million active buyers and approximately 2.5 billion live listings globally.
CG-EC-000.B	Data processing capacity	2025 Impact Report (Environmental Footprint, page 36); In 2025, data center electricity consumption was 427,999 MWh. Approximately 66% of this electricity consumption was from outsourced data centers.
CG-EC-000.C	Number of shipments	2025 Form 10K, page 7; In 2025, eBay enabled nearly $80 billion of gross merchandise volume, of which approximately 51% was generated outside the United States.

APPENDIX

Climate Index

eBay's climate-related disclosures exist across several documents in order to address multiple reporting requirements. To assist stakeholders in locating key information contained in eBay's publicly available reports and disclosures, we've prepared this index aligned with leading frameworks and climate-related themes. This Climate Index (Index) covers eBay's Fiscal Year 2025 reporting and is structured into four sections: (1) Governance, (2) Strategy, (3) Risk Management, and (4) Metrics and Targets to align with the Taskforce on Climate-Related Financial Disclosures (TCFD) Recommendations. It also includes mapping to relevant CDP Climate questionnaire sections. Beginning in 2026, eBay no longer responds to the annual CDP Climate questionnaire given much of this information is already disclosed in public documents. Our index aligns with the main reporting sections of the 2026 CDP Climate questionnaire and is numbered in the table below.

Disclaimer

This Index is intended as a navigation aid and should be read together with the publicly available references, which contain the complete discussion of the disclosures summarized herein. Certain referenced disclosures contain forward-looking statements regarding eBay's climate strategy, climate-related risks and opportunities, transition planning, emissions targets and other future expectations. Readers should refer to the forward-looking statements disclosures included in the applicable referenced reports.

Climate-Related Disclosures

2025 Impact Report
2026 Proxy Statement
Climate Risk Disclosure - SB 261
Climate Transition Plan
Corporate Governance and Nominating Committee Charter
Independent Assurance Statement
Recommerce Report

Governance

TCFD Disclosure	CDP Alignment	References/Response
Board's oversight of climate-related risks and opportunities	4.1-4.2	2025 Impact Report (eBay's ESG Governance Model, page 54); Corporate Governance and Nominating Committee Charter; Climate Transition Plan (Supporting Integration, page 33); Climate Risk Disclosure – SB 261 (Governance, pages 1-3); 2026 Proxy Statement (pages 20, 22, 26-31) **Additional disclosure on the Board's oversight of climate strategy:** The Corporate Governance and Nominating Committee (CGNC) of eBay's Board of Directors receives climate-related updates at least on an annual basis.
Management's role in assessing and managing climate-related risks and opportunities	4.3-4.5	2025 Impact Report (eBay's ESG Governance Model, page 54); Corporate Governance and Nominating Committee Charter; Climate Transition Plan (Supporting Integration, page 33); Climate Risk Disclosure – SB 261 (Governance, pages 1-3); 2026 Proxy Statement (pages 51-52, 54) **Additional disclosure on management's role in assessing and managing climate-related risks and opportunities:** Expanding upon the disclosure in our 2026 Proxy Statement on page 54, the Named Executive Officers include our CFO and goals related to our sustainability initiatives include climate-related goals. eBay's executive leadership team is committed to sustainability and eBay's Chief Sustainability Officer (CSO) and their direct reports manage eBay's climate-related strategy, including climate goals and targets. The company's goals span multiple years, with time horizons that extend to 2030 and 2045. To link performance against these goals to compensation, we incorporate progress towards our sustainability goals for our named executive officers, CSO, and the CSO's direct reports. For our named executive officers, 25% of their annual bonus is based on individual performance and success against our sustainability goals is a factor considered in the holistic assessment of individual performance. For our CSO and the CSO's direct reports, 50% of their annual bonus is based on individual performance and success against their annual goals is also considered as part of the holistic assessment of their performance.

Strategy

TCFD Disclosure	CDP Alignment	References/Response
Climate-related risks and opportunities identified over short-term, medium-term and long-term horizon	3.1, 3.6	Climate Transition Plan (Our Risks & Opportunities, pages 25-27); Climate Risk Disclosure – SB 261 (Strategy, pages 3-5) **Additional disclosure on the financial impact of climate-related risks and opportunities:** For the top risks and opportunities we've identified in our reporting, our analysis has indicated the following potential financial impacts. Please note that we have not quantified the financial impacts of all potential risks in our disclosures. **Risk to Consumer Demand:** Abrupt and unexpected shifts in the economy from the pace and rate of change of the low carbon transition can negatively impact consumer spending and demand for physical goods over the long-term. This may have an anticipated financial impact related to reduced global consumer spending, which may slow GMV growth over time. On a cumulative basis, market risk from declining GDP could negatively impact GMV by single digit percentage points by 2040. **Opportunity in Recommerce:** Shifting consumer preferences towards recommerce and the resale of used goods over the long-term (by 2040) may grow eBay's GMV, buffering the effect of climate induced economic shifts by approximately two-thirds on average under all scenarios. This analysis is based on a set of underlying assumptions, estimated relationships, and historical data for both eBay growth in GMV and market analysis of sustainability trends under several climate scenarios. These assumptions are highly speculative and subject to change. Some specific simplifying assumptions include: • A historical relationship between GDP, disposable income, and eBay's GMV were used for future projections. These historical relationships may not necessarily hold true in the future. • Goods classified as "recommerce" and "sustainable goods" are similar but not exactly the same. The market research currently available and used for this analysis assesses future trends in "sustainable goods". **Risk to Energy Costs:** Uncertainty in market signals and energy costs can directly increase our operating costs, and impact the goods sold on our Marketplace. Energy is an essential input to eBay, as our platform relies on data centers that are responsible for about 90% of energy use and over 200 metric tons of CO2e emissions in 2025. Our customer support organization also operates 24/7 and is crucial to supporting buyers & sellers. As global temperatures continue to rise, energy costs are also expected to increase. eBay's 2025 energy spend was estimated to be 0.7% of eBay's total operating expenses ($18 million). To learn more about our strategies to improve energy efficiency and mitigate these risks, please see our 2025 Impact Report.
Impact on businesses, strategy and financial planning	5.3	2025 Impact Report (Our Impact Goals & Progress, pages 12-15; Environmental Footprint, pages 32-39; Recommerce, page 41); 2025 Recommerce Report; Climate Transition Plan (Our Climate Transition Plan, pages 16-24); Climate Risk Disclosure – SB 261 (Strategy, pages 3-5)
Impact of different scenarios, including a 2°C or lower scenario	5.1	Climate Transition Plan (Our Risks & Opportunities, pages 25-27); Climate Risk Disclosure – SB 261 (Strategy, pages 3-5) **Additional disclosure on scenario analysis:** As described in eBay's Climate Transition Plan, we use both qualitative and quantitative scenario analyses to assess climate-related risks and opportunities. As part of our climate scenario analysis, we evaluated physical risks using RCP 4.5 (or SSP2 4.5) and RCP 8.5 (or SSP5 8.5) scenarios and transition risks using NGFS (2 degrees or below) scenarios.

Risk Management

TCFD Disclosure	CDP Alignment	References/Response
Process for identifying and assessing climate-related risks	2.2	Climate Risk Disclosure – SB 261 (Risk Management, pages 6-8) **Additional disclosure on climate-related risk assessment:** As described in eBay's Climate Risk Disclosure – SB 261, eBay's process for identifying and assessing climate-related risks includes consideration of the following: current and emerging regulations, technology, legal, market, reputational, and acute and chronic physical risks. This assessment covers eBay's own operations and upstream/downstream activities and evaluates risks over the short-, medium-, and long-term time horizons.
Processes for managing climate-related risks	3.1, 5.2, 4.11	2025 Impact Report (Our Impact Goals & Progress, pages 12-15; Environmental Footprint, pages 32-39; Recommerce, page 41); 2025 Recommerce Report; 2026 Proxy Statement (pages 28-31); Climate Transition Plan (Our Climate Transition Action Plan, pages 16-24); Climate Risk Disclosure – SB 261 (Risk Management, pages 6-8) **Additional disclosure on policy engagement:** eBay exists to empower people and create economic opportunity. We champion small business, empower charitable giving, operate as a socially and environmentally responsible business, and participate in engagement activities in line with the goals of the Paris Agreement. Consistent with eBay's publicly disclosed sustainability strategy, we maintain a management system and governance framework for lobbying activities and trade association memberships, which covers all jurisdictions where we have operations. eBay leverages its influence within trade associations on critical issues, including climate. eBay partners with several organizations to advocate for climate action and advance sustainable business practices, including Ceres and its Business for Innovative Climate and Energy Policy (BICEP) coalition.
Integration into overall risk management	2.2	2026 Proxy Statement (pages 28-31); Climate Risk Disclosure – SB 261 (Risk Management, page 8)

Metrics & Targets

TCFD Disclosure	CDP Alignment	References/Response
Metrics used by the organization to assess climate-related risks and opportunities	7.2-7.10, 7.15, 7.30, 7.45, 7.52	2025 Impact Report (Our Impact Goals & Progress, pages 12-15; Our Climate Transition Plan, pages 27-31; Environmental Footprint, pages 32-39; Recommerce, page 41); 2025 Recommerce Report; Climate Risk Disclosure – SB 261 (Metrics and Targets, pages 9-11); Independent Assurance Statement
Scope 1, 2 and 3 greenhouse gas emissions	7.3, 7.5-7.9	2025 Impact Report (Our Impact Goals & Progress, pages 12-15; Environmental Footprint, pages 33-35; Recommerce, page 41); Climate Risk Disclosure – SB 261 (Metrics and Targets, pages 9-11); Independent Assurance Statement
Targets used and performance against targets	7.53-7.54	2025 Impact Report (Our Impact Goals & Progress, pages 12-15; Our Climate Transition Plan, page 29; Environmental Footprint, pages 32-37; Recommerce, page 41); Climate Risk Disclosure – SB 261 (Metrics and Targets, pages 9-11)

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