# eBay's Voluntary Carbon Market Disclosure Act (AB 1305) Statement

2025



# **Overview**

eBay annually reports its greenhouse gas (GHG) emissions in accordance with the World Business Council for Sustainable Development and World Resources Institute's GHG Protocol<sup>1</sup>. eBay set a Science-Based Target to reduce Scopes 1 and 2 emissions by 90% by 2030 from our 2019 baseline and to reduce our Scope 3 downstream transportation and distribution by 20% by 2030 from our 2019 baseline. Progress toward these goals can be found in our annual Impact Report.

All Science-Based Targets were developed in accordance with the Science Based Targets initiative's (SBTi) guidance and are validated to their standards.

# **Renewable Energy**

eBay's largest environmental impact comes from energy use in offices and data centers. We have committed to investing in clean energy sources, with a goal to exclusively source renewable energy globally by 2025. eBay has invested in offsite (virtual power purchase agreements) renewables in Texas and Louisiana for when local solutions are not available, and we use 100% renewable energy at our San Jose headquarters through the San Jose Clean Energy TotalGreen program.

## Assurance

eBay engages with Apex to conduct an independent verification of our GHG emissions reported on an annual basis. Apex performs a limited assurance of Scope 1 and 2 GHG emissions, Scope 3 business travel, energy consumption and renewable energy percentage.

# **Statements Relating to Carbon Offsets and Carbon Neutrality**

Beginning in 2021, eBay purchased verified carbon offsets to cover any unabated Scope 1 and 2 GHGs after reductions have been taken into account. Along with operational efficiencies leading to GHG reductions, the verified carbon emissions associated with these offset purchases were credited towards our public facing "Carbon Neutral" claim. This "Carbon Neutral" claim was retired in May 2025 and, therefore, eBay is not buying any further offsets to support the claim or continuing to update this document past that date. eBay will continue to annually report its greenhouse gas (GHG) emissions and progress towards goals in accordance with the World Business Council for Sustainable Development and World Resources Institute's GHG Protocol.

I Corporate Accounting and Reporting Standard and Corporate Value Chain Scope 3 Standard

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### EBAY'S VOLUNTARY CARBON MARKET DISCLOSURE ACT (AB 1305) STATEMENT

Project Name	Name of Seller	Registry & Project ID	Carbon removal or avoided emissions	Methodology	Country	Independent third-party
Landfill Gas Extraction and Electricity Generation Project - Istanbul, Turkey	3Degrees	Gold Standard VER <u>GS707</u>	Avoided emissions	ACM0001 Flaring or use of landfill gas	Turkey	RINA Services S.p.A. (RINA)
Paradigm Kenya Clean Cookstoves Project	3Degrees	Verified Carbon Standard VCS1918	Avoided emissions	AMS-II.G.	Kenya	Carbon Check (Pty) Ltd
Henan Nanzhao Afforestation Project	3Degrees	Verified Carbon Standard VCS1930	Carbon Removal	AR-ACM0003	China	China Quality Certification Center (CQC)
UPM Blandin Native American Hardwoods Conservation and Carbon Sequestration Project	3Degrees	American Carbon Registry <u>ACR212</u>	Avoided emissions	Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands, Version 1.1 (August 2014)	USA	S&A Carbon, LLC
Paradigm Kenya Clean Cookstoves Project	3Degrees	Verified Carbon Standard VCS1918	Avoided emissions	AMS-II.G.	Kenya	Carbon Check (Pty) Ltd
Henan Nanzhao Afforestation Project	3Degrees	Verified Carbon Standard VCS1930	Carbon Removal	AR-ACM0003	China	China Quality Certification Center (CQC)
Hudson Farm Improved Forest Management Project (NJ)	3Degrees	American Carbon Registry <u>ACR386</u>	Avoided emissions	Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands, Version 1.3 (April 2018)	USA	SCS Global Services
GS1247 VPA 164 EcoZoom Improved Stove Programme, Uganda	3Degrees	Gold Standard VER GS7153	Avoided emissions	GS TPDDTEC v 1.	Uganda	Carbon Check (Pty) Ltd
GS1247 VPA 175 EcoZoom Improved Stove Programme, Uganda	3Degrees	Gold Standard VER GS7345	Avoided emissions	GS TPDDTEC v 1.	Uganda	Carbon Check (Pty) Ltd
GS1247 VPA 173 EcoZoom Improved Stove Programme, Uganda	3Degrees	Gold Standard VER GS7318	Avoided emissions	GS TPDDTEC v 1.	Uganda	Carbon Check (Pty) Ltd

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Project Name	Name of Seller	Registry & Project ID	Carbon removal or avoided emissions	Methodology	Country	Independent third-party
Hebei Chengde Weichang Yudaokou Pasture 150MW Wind Farm Project	3Degrees	Verified Carbon Standard VCS892	Avoided emissions	ACM0002 Grid-connected electricity generation from renewable sources	China	LGAI Technological Center, S.A.
Landfill Gas Extraction and Electricity Generation Project - Istanbul, Turkey	3Degrees	Gold Standard VER GS707	Avoided emissions	ACM0001 Flaring or use of landfill gas	Turkey	RINA Services S.p.A. (RINA)
Pacajai REDD+ Project	3Degrees	REDD; Verified Carbon Standard VCS981	Avoided emissions	VM0015	Brazil	Det Norske Veritas Climate Change Services AS (DNV)
Pacajai REDD+ Project	3Degrees	REDD; Verified Carbon Standard VCS981	Avoided emissions	VM0015	Brazil	Det Norske Veritas Climate Change Services AS (DNV)
Guoluo Grassland Sustainable Management Project	3Degrees	Verified Carbon Standard VCS2458	Carbon Removal	VM0026	China	Tüv Nord Cert GmbH
CPA 009 - Charcoal Stoves in Kenya	3Degrees	Gold Standard VER GS11194	Avoided emissions	AMS-II.G. Energy Efficiency Measures in Thermal Applications of Non-Renewable Biomass	Kenya	Tüv Nord Cert GmbH
GS1247 VPA 138 BioLite Improved Stove Programme, Uganda	3Degrees	Gold Standard VER GS6344	Avoided emissions	GS TPDDTEC v 1.	Uganda	Carbon Check (India) Private Ltd
Hudson Farm Improved Forest Management Project (NJ)	3Degrees	American Carbon Registry ACR386	Avoided emissions	Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands, Version 1.3 (April 2018)	US	SCS Global Services
Doe Mountain Improved Forest Management Project (TN)	3Degrees	American Carbon Registry ACR398	Avoided emissions	Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands, Version 1.3 (April 2018)	US	SCS Global Services
Vaspet-II and Vaspet-III Wind Power Project, Maharashtra	3Degrees	Verified Carbon Standard VCS1404	Avoided emissions	ACM0002	India	Bureau Veritas Certification Holding SAS (Bureau Veritas)

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