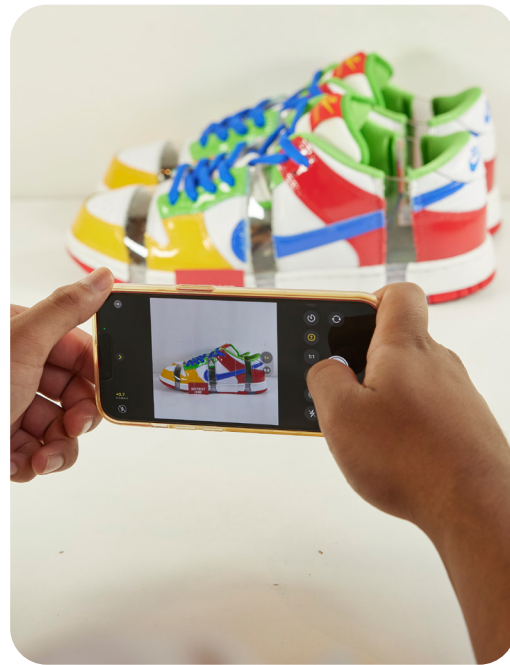
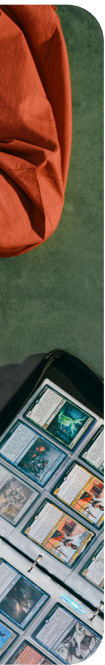




2025 Impact Report



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Message From Our President & Chief Executive Officer

In 2025, we celebrated eBay's 30th anniversary, marking three decades of our commitment to sustainability and recommerce. From the beginning, we've built a marketplace that extends the life of goods, strengthens our global community, and helps lead commerce in a more sustainable direction.

That commitment remains core to who we are and drives progress on behalf of our customers and the entire eBay community.

As a global marketplace where millions of pre-loved and refurbished items find new owners every day, eBay helps advance a more circular economy. Last year alone, we helped **divert more than 71,000 metric tons of pre-loved items from landfill**. That's about 27 Olympic pools' worth — a reminder that so many transactions on eBay contribute to a more sustainable future.

Each year, we strive to use energy more efficiently, consume fewer resources, reduce emissions, and advance toward our goal of achieving **net-zero carbon emissions by 2045**. Our teams innovate across the business in support of this goal by harnessing AI and other technologies to enhance our customer experiences and make it easy to participate in recommerce.

Looking back, I'm proud of what we've achieved and the values we've upheld as we've grown. At the same time, we still have a lot of work ahead of us, and we're continuing to learn every day as we build and evolve.

Thank you to the teams across the company for driving our progress forward. I'm energized by the opportunities in front of us — and by the innovation that will continue to shape our future.

“We've built a marketplace that extends the life of goods, strengthens our global community, and helps lead commerce in a more sustainable direction.”

— Jamie Iannone



Jamie Iannone
President & CEO, eBay

Message From Our Chief Sustainability Officer

At eBay, our purpose has always been rooted in connection — connecting people, communities, and opportunity through ecommerce. After 30 years, that purpose carries an even greater responsibility today: to help shape a more sustainable and resilient future through the way we enable buying and selling around the world.

This vision continues to influence how we evolve our marketplace. In 2025, we deepened the integration of sustainability across our business, strengthening its role in long-term value creation. We made progress against our goals and maintained the use of 100% renewable energy to support eBay's operations, including data centers, despite our business growth.

Another significant recent step forward was the development of eBay's Climate Transition Plan. While still in its early stages, the plan outlines a clear path to reducing emissions across our operations and value chain, while supporting our customers and partners in advancing their own climate priorities. It underscores our belief that business performance and environmental progress are increasingly linked.

Recommerce remains a core driver of both our business and our impact. In 2025, our platform created **\$5.3 billion in positive economic impact**

for eBay, up \$300 million since 2024, while helping to **avoid 1.6 million metric tons of carbon emissions and divert 71,000 metric tons of waste**. As interest in recommerce continues to grow, we are focused on scaling these opportunities and making them more seamless and trusted for our global community.

We also continued to support initiatives that strengthen communities, support entrepreneurs, and invest in our people. In 2025, our eBay for Charity platform delivered a record-breaking year, raising nearly **\$198 million** for nonprofits worldwide. This brings the total raised to more than **\$1.7 billion**, supporting over **225,000 charities globally** since the program began in 2003. It was also a tremendous year for eBay Foundation, as the team granted **over \$17 million** to nonprofit organizations focused on advancing inclusive entrepreneurship. Since its inception in 1998, the Foundation has awarded more than \$150 million in grants to over 1,800 nonprofits.

This report reflects the progress we've made over the past year, and while we are proud of this momentum, we recognize the work ahead. We remain focused on advancing our Climate Transition Plan, expanding collaboration across our ecosystem and with our community, and continuing to deliver meaningful, measurable impact.



Renée Morin
Chief Sustainability Officer, eBay

OT

Overview



Our Purpose

We connect people and build communities to create economic opportunity for all.

At eBay, we are proud to reflect on more than 30 years of creating opportunity and impact alongside our community. Since 1995, we've built a thriving ecosystem for meaningful, sustainable commerce, a marketplace where pre-loved goods find new life, shoppers pursue what they love, and small businesses grow.

Today, our marketplace is evidence of what connection creates: Millions of buyers and sellers worldwide coming together to reimagine commerce, reduce waste, and follow their passions. Supporting our community — from the entrepreneurs who turn ideas into businesses, to the treasure hunters who find the one-of-a-kind on our platform, to the employees dedicated to bringing eBay to life — is central to all we do.

Now, we're doubling down on our commitment to our community by providing the tools, technology, and support they need to thrive. We continue to build a culture that values trust and openness and champions sustainability.

For more information on the scope of this report, our methodology for setting and tracking goals, and additional details on our progress, please see the appendix.



Our Impact in 2025

Nearly 10K sellers attended OPEN25 for our 30th anniversary.

We continued to support eBay's data centers with **100% renewable energy**.

Recommerce drove **\$5.3B** in positive economic impact on our platform.

Awards & Recognition

Several entities acknowledged our culture, workplace, and responsible business practices in 2025.

Top Corporate Philanthropists in the Bay Area 2025

SF Business Times

Top Corporate Philanthropists in Silicon Valley 2025

Silicon Valley Business Journal

America's Best Employers for Women

Statista

Dow Jones Best In Class Indices

World and North America



Issues Material to eBay

Our governance of sustainability matters has matured, and we've evolved our process to monitor issues material to eBay. As global sustainability reporting regulations come into focus, requirements like the European Union Corporate Sustainability Reporting Directive ("CSRD") necessitate changes to materiality assessment procedures, including the annual assessment of impacts, risks, and opportunities annually. These changes and the results of our assessment were reviewed by our environmental, social, and governance (ESG) Disclosure Steering Committee, Chief Financial Officer (CFO), Chief Legal Officer (CLO), and our Corporate Governance and Nominating Committee (CGNC) of the Board.

Our approach includes the annual assessment of sustainability risks and opportunities from a double materiality perspective, considering both financial impacts to our business as well as the impact our business has on society and the environment. Our updated process relies on desktop research and the expertise of our internal stakeholders to channel key stakeholder perspectives and document changes. These procedures complement our robust external stakeholder dialogues that occur regularly through our existing channels, and we rely on these frequent stakeholder touchpoints to inform our updated materiality process.

Our materiality matrix shows the results of our assessment and the relative prioritization of our topics aligned with our four key areas of our business: Economic Opportunity, Sustainable

Commerce, Culture and Workforce, and Trusted Marketplace. These key areas form the structure of this report.

Topic prioritization remains largely consistent with our previous assessment, but there were two topics that have increased in importance to stakeholders: Responsible & Sustainable Artificial Intelligence (AI) and Water Stewardship. To align with these priorities, we are committed to enhancing our governance and strategy for these topics and include additional relevant disclosure in this report.

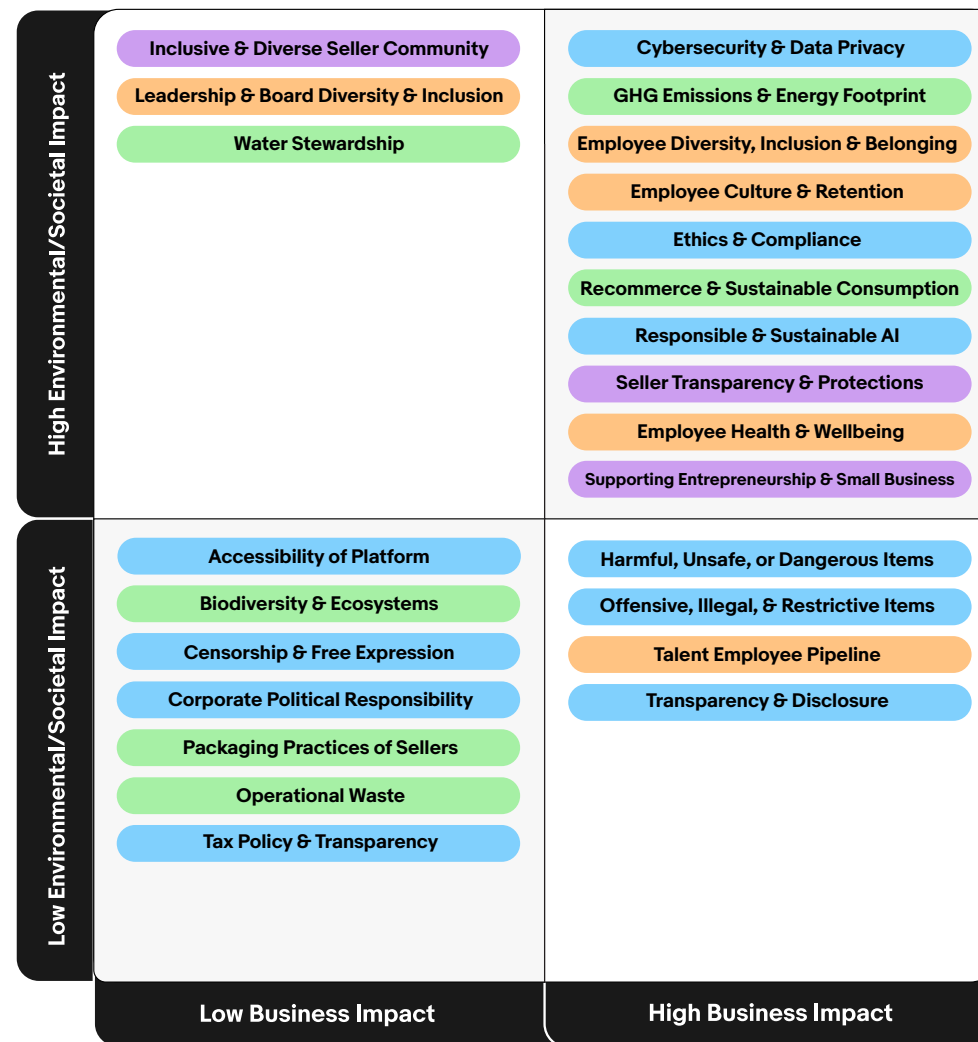
Economic Opportunity: Supporting entrepreneurs and small businesses is a core focus of eBay's business. Other high-priority material issues include ensuring seller transparency and buyer protections.

Sustainable Commerce: Recommerce and sustainable consumption are key focus areas at the heart of eBay's business. Other high-priority material issues include managing our greenhouse gas emissions and energy footprint.

Culture and Workforce: High-priority material issues include eBay's core value "Be for Everyone" which fuels our commitment to employee diversity, inclusion, and belonging; supporting employee health and wellbeing; and cultivating a strong company culture and employee retention rate.

Trusted Marketplace: High-priority material issues include promoting cybersecurity and data privacy, ensuring seller transparency and buyer protections, and upholding ethics and compliance in all that we do.

eBay's Materiality Matrix



Our Impact Goals & Progress

2025 marks the fifth anniversary of the Impact Goals we set in 2020, and it was a landmark year in which we met or exceeded many of our multi-year ambitions. When we first established these goals, we couldn't have predicted what world- and business-shaping changes awaited. A global pandemic and other unforeseen events presented significant challenges to achieving our five-year goals. But through it all we worked hard and remained focused on achieving our goals and transparently communicating our progress. In this report, we celebrate our achievements and the impact we had for our employees, our customers, and the environment. We also look forward to renewing our commitment and setting new five-year goals in our next impact report.

In 2025, we continued to make great progress in our climate work, committing substantial resources to reach net-zero by 2045, setting Science-Based Targets initiative (SBTi)-validated, time-bound carbon-reduction targets — including, notably, a 90% absolute reduction in Scope 1 and 2 emissions by 2030 (from a 2019 baseline) — and publishing our Climate Transition Plan, which details how we'll eliminate and remove remaining emissions in 20 years.

We also maintained 100% renewable electricity at all eBay offices, data centers, and authentication

centers — a goal we first achieved last year. Our San Jose headquarters and eight other offices operate on 100% renewable energy through their utilities, and we continued scaling clean-energy investments in wind and solar projects.

Together, these 2025 actions offer evidence of progress toward our longer-term climate commitments.

Economic Empowerment

eBay continues its mission of connecting people and building communities to create economic opportunity for all. In 2025, small businesses contributed approximately 70% of Gross Merchandise Volume (GMV) in our three largest markets by demand (U.S., U.K., and Germany). See Notes on Our Goals for more information.

Small businesses contributed approximately 70% GMV in our 3 largest markets* by demand

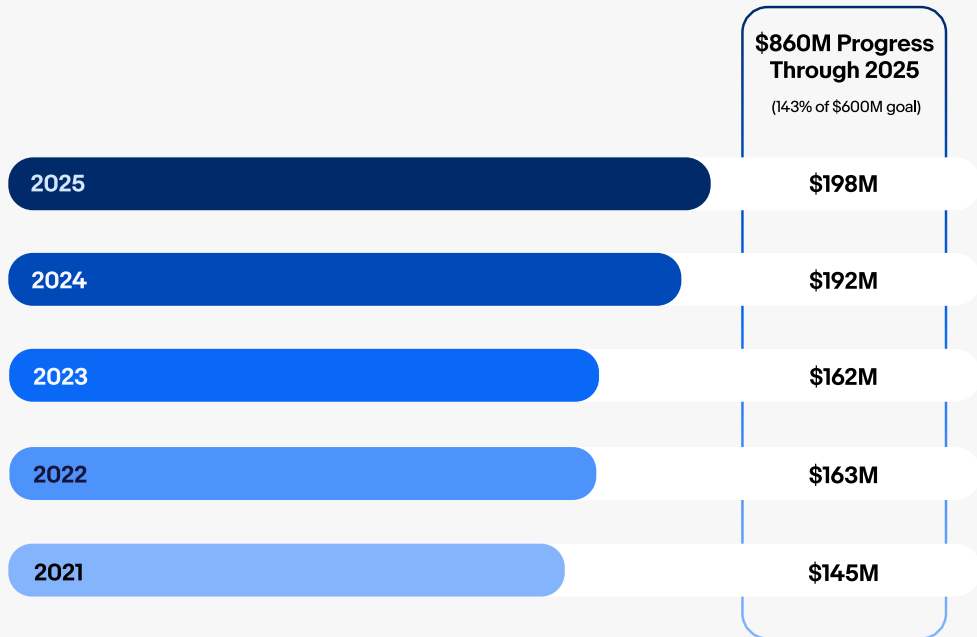


eBay for Charity

From 2021 to 2025, raise \$600 million in total funds to support charities globally.

Status: Exceeded ✔

Charity Funds Raised Globally

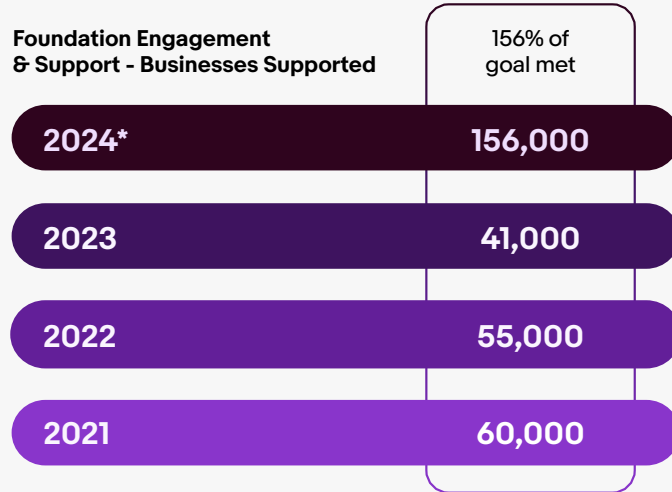


Goal 1

From 2021 to 2025, through eBay Foundation’s support of nonprofits, create or strengthen 200,000 businesses. See Notes on Our Goals for more information. As of the publish date of this report, eBay has reached 156% of this goal.

Status: Exceeded ✓

*Data is one year in arrears

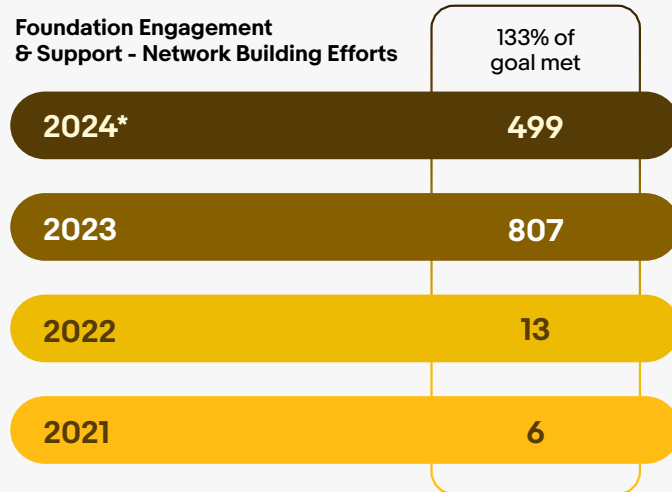


Goal 2

From 2021 to 2025, through eBay Foundation, catalyze 1,000 network-building efforts through nonprofit partners to amplify the resources and support available to small businesses globally. See Notes on Our Goals for more information. As of the publish date of this report, eBay has reached 133% of this goal.

Status: Exceeded ✓

*Data is one year in arrears

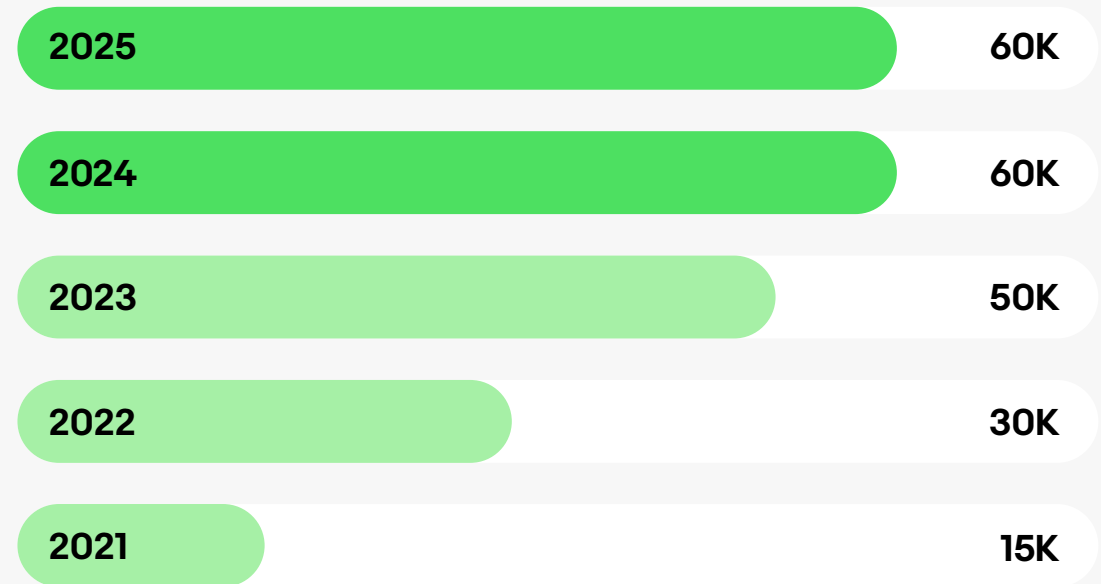


Goal 3

From 2021 to 2025, through eBay Foundation, increase the number of employee volunteer hours with eBay Foundation programs year-over-year.

Status: Achieved ✓

Foundation Engagement & Support - Volunteer Hours

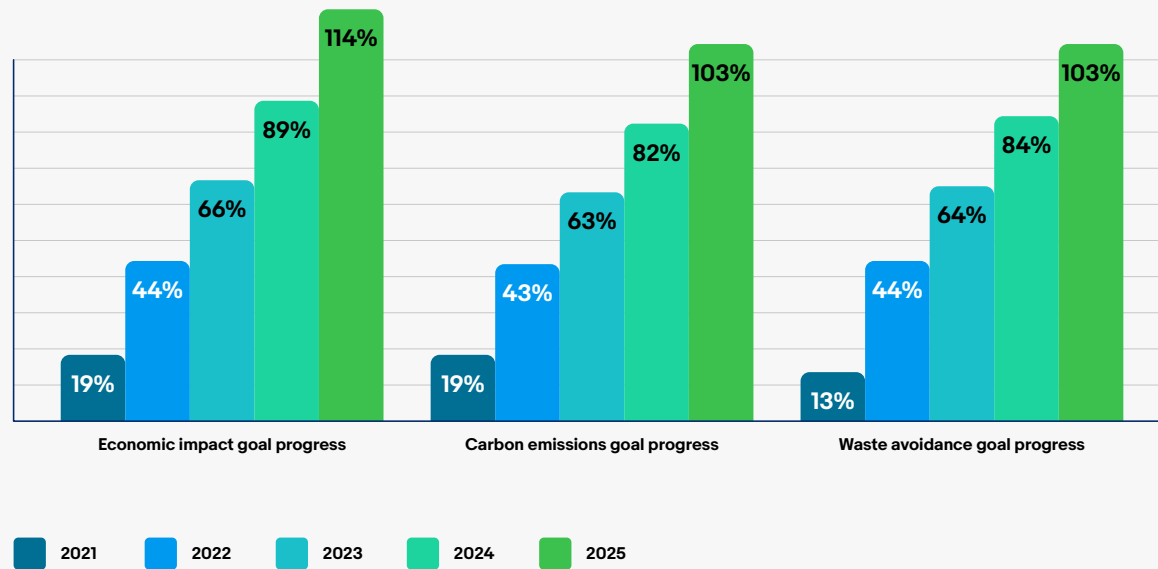


Recommerce

From 2021 to 2025, drive \$22 billion in positive economic impact, prevent 8 million metric tons of carbon emissions, and divert 350,000 metric tons of waste from landfills by empowering the sale of pre-owned and refurbished goods on our platform. See Notes on Our Goals for more information.

Status: Exceeded 

Economic and Environmental Benefits of Recommerce



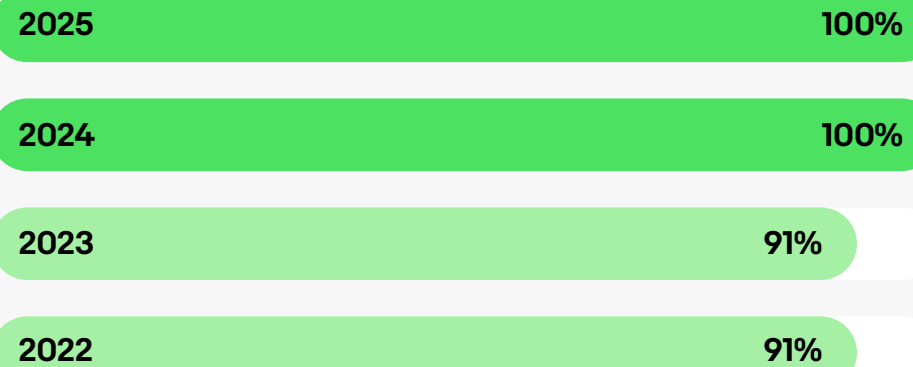
Renewable Energy

Source 100% of our operations' electricity supply from renewable energy sources for eBay-controlled data centers, offices, and authentication centers by 2025.

Status: Achieved 

Having formally met our stated 2025 goal, our ambition is to maintain supporting our operations with 100% renewable energy.

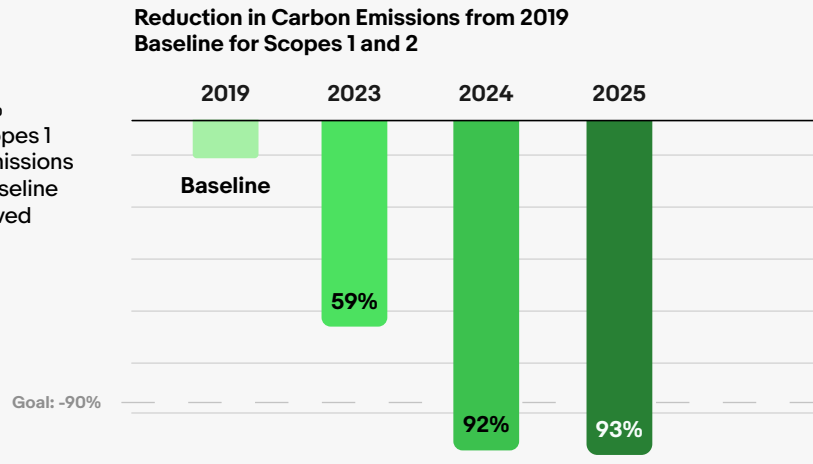
Electricity Supply from Renewable Energy Sources



Carbon Emissions

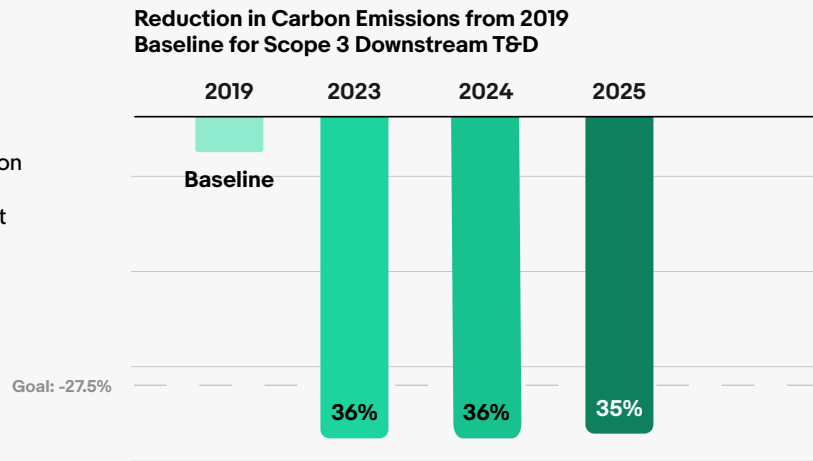
Goal 1

Maintain or exceed a 90% absolute reduction in Scopes 1 and 2 greenhouse gas emissions by 2030 from our 2019 baseline as part of our SBTi-approved net-zero target.



Goal 2

Achieve a 27.5% absolute reduction in Scope 3 Downstream Transportation and Distribution (T&D) emissions by 2030 as part of our SBTi-approved net-zero target.



Goal 3: Net-Zero by 2045

Achieve a 90% absolute reduction from our 2019 baseline across our entire value chain and achieve net-zero emissions by neutralizing any remaining emissions using high-quality, durable carbon removals that meet SBTi criteria by 2045.



Supporting Sustainable Development

In addition to our impact goals, we support the [United Nations Sustainable Development Goals \(SDGs\)](#) through our platform, initiatives, and business operations. Below are six SDGs where we align our efforts:

GENDER EQUALITY

Goal: Achieve gender equality and empower women and girls.

Target 5.5
4 out of 10 of the Independent Board of Directors members are women as of year-end 2025

AFFORDABLE & CLEAN ENERGY

Goal: Ensure affordable, reliable, and sustainable energy for all.

Target 7.2
100% renewable energy for all of our data centers and offices in 2025

3% increase from 2024 to 2025 in megawatt-hours (MWh) of renewable energy

454,355 MWh Total Green Power Usage in 2025

Target 7.3
42,484 kWh/\$M energy intensity in 2025

DECENT WORK & ECONOMIC GROWTH

Goal: Promote inclusive and sustainable economic growth, and productive and decent work for all.

Target 8.1
In 2025, small businesses contributed approximately 70% of GMV in our three largest markets by demand (U.S., U.K., and Germany)

Target 8.5
eBay's Supplier Code of Business Conduct & Ethics:

Covers women's rights, living wage and data privacy

Aims to support and promote the protection of fundamental human rights across our value chain

RESPONSIBLE CONSUMPTION & PRODUCTION

Goal: Ensure sustainable consumption and production.

Target 12.5
Waste Diversion
96.5% waste diversion in 2025 at San Jose headquarters

261 tons of waste diverted from landfills in San Jose in 2025

Target 12.5
Recommerce
1.6M metric tons of carbon emissions avoided in 2025 through people selling their pre-owned products on eBay

71K metric tons of waste avoided in 2025

CLIMATE ACTION

Goal: Action to combat climate change and its impacts.

Target 13.1
93% decrease in Scopes 1 and 2 emissions between 2019 and 2025

4,189 metric tons of Scope 1 emissions in 2025

49 metric tons of Scope 2 emissions in 2025

PARTNERSHIPS

Goal: Strengthen the means of implementation for sustainable development.

Target 17.3
Global Give granted \$3M to 30 nonprofits in 2025

More than \$18M in grants, including employee matching gifts, to nonprofit partners in 2025

Economic Opportunity

We build pathways to opportunity around the world.

When our sellers win, we win. From the day our sellers first open their virtual doors, we're right there with them. Through our partnerships, eBay continues the mission of connecting people and building communities to create economic opportunity for all.



Small Business Programs & Support

Small businesses form the backbone of eBay's thriving marketplace. They contribute approximately 70% of GMV in our three major markets by demand: the United States, U.K., and Germany. In return, eBay supports these businesses through dedicated resources and initiatives. eBay helps small businesses and entrepreneurs build online storefronts and reach global audiences. Our tools, training, and resources help pave the way for a more inclusive economy, promoting financial well-being today and in the future.

Up & Running Grants

We launched eBay's [Up & Running Grant](#) program in 2020 to provide small business sellers with funding and support to help grow their operations. We have since awarded more than \$3 million to 300 U.S. small businesses. In 2025, we expanded the Up & Running grants beyond the U.S. to U.K. sellers for the first time.

Our 50 U.S. grantees for 2025 — announced live at eBay Open — each received a \$10,000 grant, training and mentorship services, and a \$500 stipend toward business technology and tools from eBay Refurbished. Meet all of [our 2025 U.S. grantees](#).

We also awarded 25 businesses with inaugural grants in the U.K. [Meet our 2025 U.K. grantees](#).

“This grant is an incredible validation of my hard work and a crucial catalyst for my next phase of growth.”

— Jessica Hartman, [Shirts Hats & More](#) and 2025 Up & Running Grant recipient



Small Business Advocacy Network

Our [Small Business Advocacy Network](#) (SBAN) offers ways for our sellers to stay informed and engaged on issues that affect ecommerce and small businesses, giving them a voice in the legislative process.

SBAN is a global advocacy group that empowers sellers to play an active role in shaping public policy that supports and protects their success on our platform. Through SBAN, eBay entrepreneurs can share their stories with elected officials by meeting with legislators, engaging with the media, and testifying in hearings.

SBAN also creates opportunities for small business sellers to connect directly with eBay staff and fellow sellers who share similar challenges, fostering collaboration and shared advocacy.

Each year, we bring [SBAN](#) advocates to capitals around the world to meet with lawmakers and share their perspectives.

In 2025, SBAN members engaged policymakers proactively on issues critical to small online businesses. In March, EU-based SBAN members joined eBay executives in Brussels to meet with key legislators from the European Parliament and European Commission, focusing on regulations affecting cross-border commerce.

In September, a select group of SBAN — U.S. members traveled to Capitol Hill with eBay executives to discuss the impact of current ecommerce policies on small businesses. At the same time, SBAN — U.K. members, supported by

eBay leaders, met with local policymakers to raise awareness of issues impacting their operations.

In October, Italian SBAN members met with Members of Parliament to advocate for legislative improvements to facilitate trade. In November, a group of Australian SBAN members and eBay executives gathered in Canberra for a dedicated advocacy day addressing issues impacting small businesses.

Throughout the year, SBAN members around the world also participated in smaller advocacy events, demonstrating how online businesses operate and highlighting the legislative priorities most important to the small business community.



eBay Open

eBay Open is our annual seller event that brings our community together to learn, celebrate, connect, and get inspired.

eBay OPEN25 marked eBay's 30th anniversary by gathering sellers in person at The Venetian in Las Vegas and via a global live stream, centered on the theme "Fueling Your Future." The three-day event welcomed 1,336 sellers onsite and 8,377 online. It featured a robust agenda that included three keynote sessions, nine workshops, panel discussions, feedback forums, seller-led workshops, and live Q&A experiences.

eBay leaders — including CEO Jamie Iannone and Chief Commercial Officer Jordan Sweetnam — shared updates on company strategy, category insights, AI-powered innovations, and new tools designed to help sellers grow their businesses. The immersive Expo Hall showcased activations such as eBay Live, the News Desk, Seller Clinics with one-on-one consultations, Community and Ads Lounges, and a 30th Anniversary Museum celebrating sellers' impact on the marketplace.

These events provide practical knowledge and helpful resources that turn side hustles into steady careers. And they resonate with our community: OPEN25 delivered strong satisfaction scores across both in-person and virtual audiences.

“Great supporting changes across the board. I never leave an Open without learning new strategies and techniques.”

— Leo Albert, [PackAgain](#)



Seller Circles

[Seller Circles](#) are hosted by and for sellers both in-person and virtually. Formerly called Seller Meetings, they offer valuable opportunities for eBay entrepreneurs to connect with other sellers in their local communities, share insights, and support one another's success.

In 2025, approximately 70 chapters throughout the U.S. held 378 meetings with more than 3,750 sellers in attendance to share tips and build relationships. By offering support and sharing experiences, these communities make it easier for others to achieve success and transform their shops into prosperous enterprises.

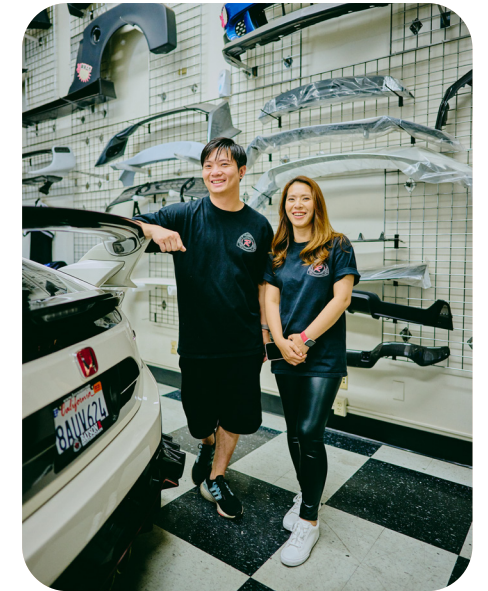
70 chapters throughout the U.S. held **378 meetings** with **more than 3,750 sellers** in attendance.



Seller Center

[Seller Center](#) is the go-to digital hub for eBay sellers, offering essential information and inspiration to help them thrive on our platform. Whether they're new to eBay or looking to evolve their business, eBay sellers turn to the Seller Center for the right tools, insights, and high-quality content.

On the Seller Center site, sellers can catch up on the latest platform updates and improvements in our monthly Seller News updates, learn how to get more from eBay's tools, stay informed about compliance with relevant regulations, and discover resources about the programs we offer. Seller Center content is continually updated based on the real needs and requests of eBay sellers.



AI Activate

In 2025, eBay launched [AI Activate](#), a program developed in collaboration with OpenAI to equip up to 10,000 U.K. small businesses with advanced tools and training. The initiative provides free access to ChatGPT Enterprise for up to 12 months, along with tailored virtual and in-person coaching designed to help sellers automate administrative tasks, improve listings, generate marketing campaigns, analyze sales data, and grow their businesses.

Reports on Small Online Businesses

For nearly 15 years, we have published research on how eBay connects people, strengthens communities, and empowers independent small businesses everywhere to succeed.

Our [eBay Digital Density in Europe Report](#) uses “digital density” — a measure of eBay small business activity on a per-capita basis — to show how eBay helps address regional imbalances by enabling small business growth in areas often seen as secondary, economically challenged, rural, or less prepared for the digital transition.

The findings show that eBay is helping level the playing field, with strong small business communities emerging across a diverse range of regions — regardless of geography, Gross Domestic Product per capita, population size, population density, or other economic indicators. This digitally-enabled growth often serves as an inclusive counterbalance to broader economic trends.

“eBay gave me access to the worldwide market and provided the necessary tools to grow and develop my online presence.”

— Kristian Rautert, eBay seller and owner of Buy2Sell

Building on this Europe-wide analysis, our [eBay Small Business Activity Across Italy Report](#) focuses specifically on how eBay has empowered small businesses across the country to thrive by providing access to a global marketplace, supporting sales locally, nationally, and across borders.

To illustrate this impact, particularly for businesses in more remote or less prosperous areas, the Italy report analyzes eBay digital density data. While eBay small business activity exists in every region, the highest levels come from Southern Italy, surpassing wealthier regions and established tech “hotspots.” This finding illustrates the impact of eBay’s support for small businesses everywhere.

“A key partner for our growth in recent years has certainly been eBay, which gave us the possibility of being online in a very present way with a low investment.”

— Emanuele Iodice, eBay seller and owner of Bruno Tras. Ferr.



Community Impact

eBay's impact begins with the people and places around us. Beyond the marketplace, we work to expand economic opportunity, strengthen local economies, and support organizations who are helping their communities thrive.

eBay for Charity

[eBay for Charity](#) is one of the most active giving platforms in ecommerce today. By integrating charity into everyday transactions, we make it easy for buyers and sellers to give back. We also collaborate with various brands and high-profile individuals to host unique charity auctions on our marketplace. These auctions help nonprofits raise funds for their mission-driven work and allow individuals to support the causes they care about most.

2025 was a record-breaking year for fundraising. eBay for Charity raised nearly \$198 million for nonprofits worldwide through in-platform donations and major charity auctions, bringing the total raised to more than \$1.7 billion and supporting 225,000 enrolled charities globally since the program began more than 20 years ago.

Partnership and community support were big themes of the year. We linked arms with nonprofit

organizations, brands, and influential figures across industries and causes to broaden our collective impact.

A major moment came in July when the [V Foundation for Cancer Research](#) hosted its "biggest comedy charity auction" on eBay. The auction featured experiences and items from stars including Adam Sandler and raised over \$180,000 in memory of Norm Macdonald.

We're also very proud to share that in November, the 9th annual Homes for Our Troops auction on eBay brought together items from Seth Meyers, Jennifer Aniston, Nate Bargatze, and more, raising \$400,000 towards helping injured veterans.

"eBay for Charity continues to pair everyday donations with headline-making auctions to help nonprofits fund critical work worldwide."

— Pats Peña, Head of eBay for Charity



eBay for Charity's Impact in 2025

Nearly **\$198M** raised in 2025

225K enrolled charities and nonprofits since 2003

More than **\$1.7 billion** raised since 2003

eBay Foundation

We believe when entrepreneurs succeed, they build more resilient and vibrant communities. [eBay Foundation](#) partners with nonprofit organizations addressing barriers that prevent people from starting and growing businesses around the world. In 2025, eBay Foundation granted more than \$17 million to nonprofit organizations focused on advancing inclusive entrepreneurship, and to employee-selected organizations through eBay's employee-matching gifts program.

The Foundation's approach is grounded in trust-based philanthropy: we listen to and learn from our grantees, adapting to their lived experiences and realities. We aim to show up as trusted partners by providing flexible support, fostering meaningful connection, and amplifying our partners' voices as leaders in their fields.

In October, eBay Foundation hosted its annual gathering of our strategic grantees in San Francisco. The event facilitated meaningful discussions on advancing entrepreneurship and built connections across grantee organizations. These community-building events are just one of the many ways eBay Foundation shows up for our nonprofit partners beyond financial grants.

Global Give

Global Give is an annual employee-guided grant program that complements the Foundation's work with strategic grantees. Global Give invites employees to nominate, vote, and volunteer with mission-aligned nonprofits. Each year, the Foundation awards flexible, trust-based funding

to 30+ organizations worldwide, giving priority to communities where our employees live and work. In 2025, eBay Foundation [awarded nearly \\$3 million to 30 grantees](#), and also contributed through employee volunteer hours.

One Good Thing

One Good Thing is the Foundation's annual spring campaign in recognition of Global Volunteer Month. Every eBay'er is invited to take one meaningful action, volunteering or donating, to inspire others. The program also includes one-time reward events and prize drawings to encourage participation. In 2025, One Good Thing raised nearly \$800,000 in combined donations from employees and the eBay Foundation, which helped support 254 nonprofits worldwide.

eBay Foundation's Impact in 2025

\$17M+ granted in 2025

1,800+ nonprofits awarded grants since 1998

\$150M+ granted in total since 1998

Social Impact in the U.K.

eBay U.K. leads a number of innovative social impact programs designed to uplift communities by breaking down barriers to entrepreneurship.

In 2025, eBay continued to support Black-owned businesses in partnership with the U.K. Black Business Show, which brings together Black entrepreneurs to network and grow their businesses. Building on this momentum, eBay will be a headline sponsor for the 2026 U.K. Black Business Week.

Through our partnership with The Entrepreneurial Refugee Network (TERN), we empower refugees to achieve financial independence through entrepreneurship. Together, we've supported more than 100 refugees in launching and expanding their eBay businesses and connected them with mentorship opportunities.

Additionally, our [eBay for Change](#) program for U.K.-based social entrepreneurs has partnered with more than 300 social enterprises, linking tens of millions of British shoppers with small businesses that reinvest their profits back into their local communities and abroad.



Sustainable Commerce

We strive to advance the sustainability of ecommerce and manage the environmental impacts of our operations.

As a pioneer and leader in recommerce, eBay is dedicated to sustaining the future of our planet, our company, and our customers. Every day, we help extend the life of products by facilitating the resale of pre-owned and refurbished items on our marketplace.



In January 2026, we published our inaugural [Climate Transition Plan](#), detailing how by 2045 we will achieve net-zero emissions — a goal [defined by the United Nations](#) as reducing carbon emissions to a level that can be absorbed by nature and other methods, leaving zero in the atmosphere. We also maintained our goal of sourcing 100% renewable energy across our offices, data centers, and authentication centers for the second year in a row. Now, we remain committed to investing in clean energy and energy-efficient technologies to continue making progress on our net-zero target. And because our business depends on the shipment of goods from sellers to buyers, we remain focused on reducing transportation-related emissions.

“By innovating and evolving our platform and operations, we’re building a marketplace that powers economic opportunity and a more sustainable future.”

— Renée Morin, eBay’s Chief Sustainability Officer



Our Climate Transition Plan

As a global marketplace, eBay plays an important role in helping build a more sustainable future. We take that responsibility seriously, holding ourselves to a high standard for climate action and continuously strengthening our ambitious goals in service of a more sustainable world.

Our [Climate Transition Plan](#) outlines the actions we plan to take to achieve net-zero by 2045. The plan is broken into four decarbonization pathways, organized by impact and timeline and focused on the factors we can control. Each pathway includes detailed actions and benchmarks as well as the required critical dependencies — including third-party engagement and policy alignment — to help us deliver on our promises.



Our Pathways to Net-Zero

Decarbonizing Our Operations



Decarbonizing Emissions from Downstream Transportation and Distribution



Decarbonizing Our Remaining Value Chain

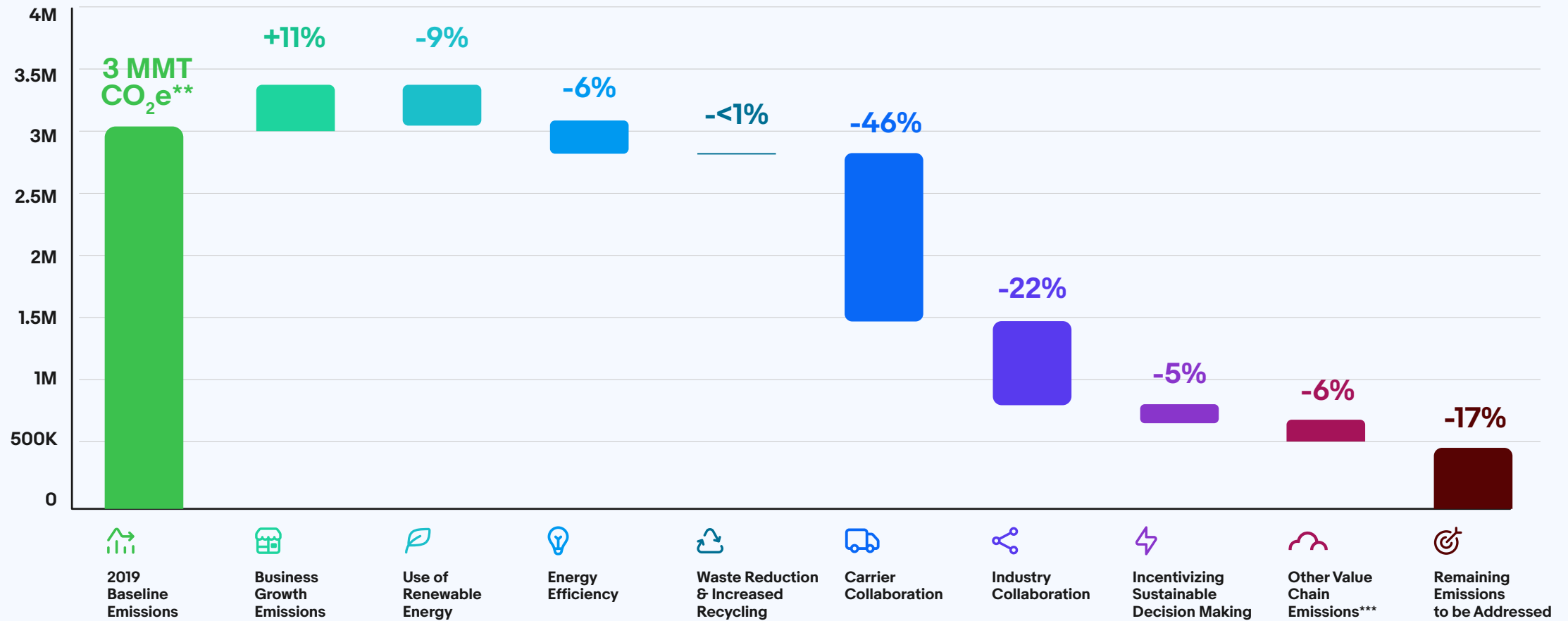


Neutralizing What Remains



Our Key Actions for Net-Zero

Aligned with our major sources of greenhouse gas (GHG) emissions across Scopes 1, 2 and 3, we've identified several key actions to decarbonize our operations aligned with SBTi methodology. From our 2019 baseline and assuming incremental business growth over time, we identified the following actions to achieve our net-zero ambitions. The percentages included represent the approximate emissions growth or reduction we've modeled for each action based on multiple assumptions detailed at the end of the [Climate Transition Plan](#).



*Our net-zero targets were validated by the SBTi in February, 2025. All assumptions regarding business growth and subsequent growth in emissions were modeled based on the most readily available information prior to validation. Aligned with the guidance from SBTi, we commit to regularly update our progress towards these targets and will reassess assumptions for business growth and other factors that inform our modeling in 2030.

** Million metric tons of CO₂e

*** Other Value Chain Emissions Include Upstream Procurement Strategy Low-Emissions Business Travel Low-Emissions Commuting

Net-Zero

In 2021, we announced our 2030 GHG emissions target, validated by the [Science Based Targets initiative](#) (SBTi): A 90% absolute reduction in Scope 1 (direct) and 2 (indirect purchased energy) emissions, and a 20% reduction of Scope 3 (value chain) downstream emissions by 2030, from a 2019 baseline.

In 2024, we set our sights on an even more ambitious target: achieving net-zero emissions across our entire value chain by 2045. With this SBTi-validated goal, eBay commits to maintaining at least 90% absolute Scope 1 and 2 emissions reductions from 2030 to 2045, and to reducing absolute Scope 3 emissions by 90% by 2045, both from a 2019 baseline. We have also accelerated our 2030 ambition for reducing absolute Scope 3 emissions from downstream transportation and distribution to 27.5%.

Climate Risks and Opportunities

In 2025, eBay conducted a climate scenario analysis to support our net-zero commitment and transition to a low-carbon economy. It is aligned with leading disclosure frameworks and practices, and assesses both physical and transition-related climate risks. We will use the results to help manage risks, identify potential value-creation opportunities, and weave climate risk and resilience into our business strategy.

Here are key insights from our scenario analysis of eBay's top climate-related risks and opportunities:

01 Physical Risks

Physical risks refer to the potential financial impacts from acute weather events, such as increased severity of storm events, heat waves, or floods, and also chronic weather events, including rising average temperatures and sea levels.

Shipping

Natural disasters, including flooding, severe storms, and extreme heat, may impact shipping partner operations in several markets where eBay operates due to rising global temperatures.

Operations

Natural disasters, including pluvial flooding, wildfires, heat waves, and heat stress, may increase in frequency and severity in areas where eBay operates, due to rising global temperatures.

02 Transition Risks

Transition risks refer to the policy/legal, technology, market, and reputational risks resulting from a transition to achieve a greener, low-carbon economy.

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.

03 Transition Opportunities

Scenario analysis has been instrumental in helping eBay understand how climate change could impact our business, both operationally and financially.

Recommerce

Increased Gross Merchandise Volume (GMV) from shifting consumer preferences towards recommerce and the resale of used goods.

GMV consists of the total value of all paid transactions between users on our marketplace platforms during the applicable period inclusive of shipping fees and taxes, without adjustment for returns or cancellations.

Shipping Decarbonization Strategy

In 2025, eBay advanced efforts to address its largest source of emissions — downstream transportation and distribution — by setting ambitious targets and accelerating low-carbon logistics partnerships worldwide.

We foster industry-wide progress toward zero-emission freight. In collaboration with the Center for Green Market Activation, we are supporting deployment of approximately 40 Class 8 battery electric trucks on an all-electric Dallas to Houston route, which is expected to reduce an estimated 60,000 metric tons of CO₂e annually once deployed in 2027. We are also a founding member of the Post and Parcel working group with the Smart Freight Center, launched in 2025.

Working directly with carriers, we have partnered with DHL Express Japan to procure sustainable aviation fuel (SAF), and together with the United States Postal Service we are helping shift shipments from air to ground transport, reducing aviation emissions.

Globally, we also enhanced search features on our platform to highlight local listings and expanded local delivery options, making lower-emission shopping more accessible for buyers and sellers.





Environmental Footprint

A clear understanding of our environmental impact is essential to identifying solutions to reduce it. That's why we're committed to tracking our environmental footprint, setting science-based targets using SBTi criteria, and annually disclosing financial risks and opportunities through the Task Force on Climate-Related Financial Disclosures (TCFD) framework.

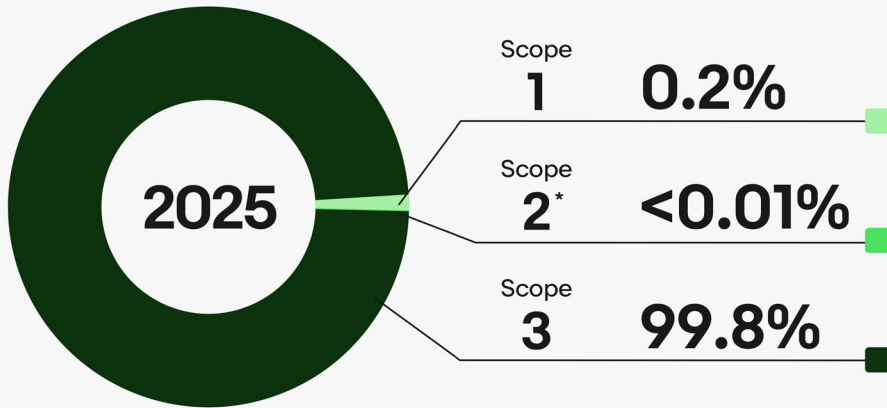
Greenhouse Gas Emissions

We report our GHG emissions in accordance with the Greenhouse Gas Protocol, a partnership between the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). We set a science-based target to reduce Scopes 1 and 2 emissions by 90% by 2030 from our 2019 baseline. Data coverage includes 100% of our operations.

Emissions by Scope

Our corporate footprint is driven primarily by our offices, which account for 68% of our Scopes 1 and 2 emissions. Remaining Scope 1 emissions come from fuel combustion at our facilities and business travel in owned transport modes, for which we acquired SAF certificates in 2025. Notably, our investment in renewable energy has nearly eliminated our Scope 2 footprint. As with most companies, our Scope 3 emissions significantly outweigh our Scopes 1 and 2, and as an online marketplace, the majority of our value chain emissions come from the delivery of products.

2025 Emissions by Scope



*Market-based

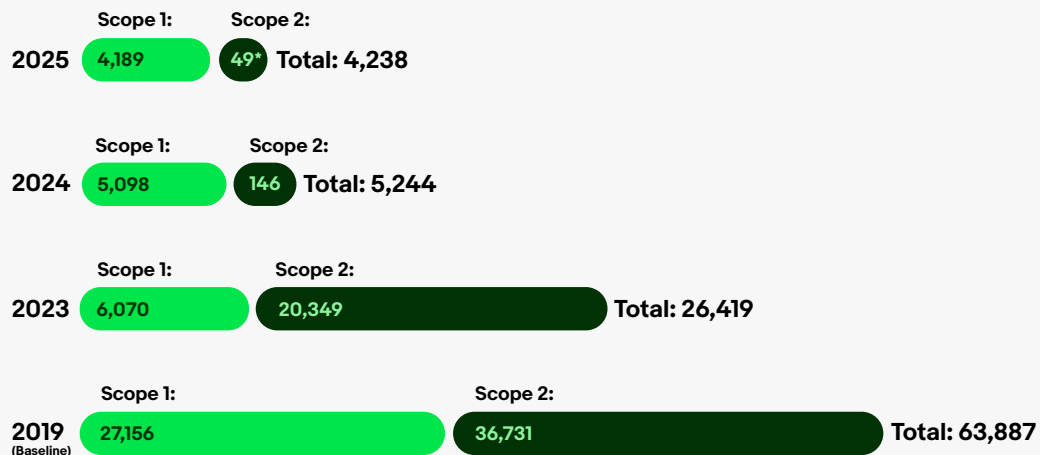


Scopes 1 and 2

In 2025, we rolled out additional energy-saving upgrades, including additional installation of efficient lighting at several U.S. and global locations and the deployment of runtime reductions on data center generators.

We also maintained our reduction in Scope 2 emissions*, supported by our strategic approach to renewable energy procurement and the allocation of offsite bundled Renewable Energy Certificates (RECs) from virtual power purchase agreements (VPPAs) and from our colocation data center providers, as well as a small number of purchased unbundled RECs for global offices. We also allocated VPPA RECs to our data centers, which are the largest energy consumers, and U.S. sites lack readily available local renewable electricity solutions. This enabled us to maintain our 100% renewable energy goal in 2025.

GHG Emissions (mtons CO₂e)



*Scope 2 market-based emissions total is reported in alignment with the GHG Protocol's Scope 2 Guidance. In South Korea, energy attribute certificates (EACs) were applied outside of relevant market boundaries as in-market EACs were not readily available. Scope 2 market-based emissions total excluding EACs outside of market boundaries is 0 mtons CO₂e.

Scope 3

In 2025, our Scope 3 emissions were primarily generated through downstream transportation and distribution of items purchased on our platform. Our other significant categories of Scope 3 emissions are purchased goods and services and capital goods, commensurate with annual spend for products such as office supplies, third party services, and software. Year-over-year changes to these categories can be attributed to fluctuations in procurement patterns and improved data around supplier-specific emissions. Business travel and employee commuting are also notable sources, with trends in these categories likely driven by shifts in travel demand and return-to-office patterns, which can meaningfully impact year-over-year emissions.

Scope 3 GHG Emissions by Category (mtons CO₂e)

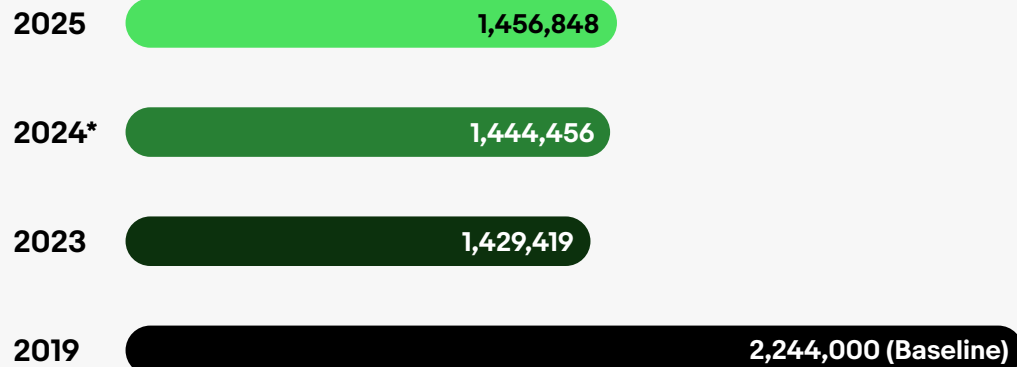
	2019 (Baseline)	2023	2024	2025
Category 1: Purchased goods & services	244,300	203,200	225,700	187,500
Category 2: Capital goods	42,200	23,900	19,000	23,200
Category 3: Fuel and energy-related activities	32,300	28,200	38,000	38,900
Category 4: Upstream T&D	21,000	5,100	14,400	16,700
Category 5: Waste generated in operations	11,400	2,700	770	1,300
Category 6: Business travel	27,654	19,760	24,395	22,719
Category 7: Employee commuting	17,700	16,400	11,400	12,000
Category 9: Downstream T&D	2,244,000	1,429,419	1,444,456	1,456,848
TOTAL:	2,396,254	1,728,679	1,778,121	1,759,167

Categories listed are material to eBay as defined by the guidance of the GHG Protocol and we do not report categories under the thresholds pursuant to the GHG Protocol.

Downstream Transportation and Distribution

In 2025, approximately 83% of our total Scope 3 emissions were generated by the shipping and transportation of items purchased on our platform. The slight increase in emissions from 2024 to 2025 was primarily driven by shipments traveling longer distances and at a higher weight per package on average. Learn more about our efforts to reduce Scope 3 shipping-related emissions in the Shipping Decarbonization Strategy section.

GHG Emissions (mtons CO₂e) - Scope 3 Shipping



*2024 Scope 3 Downstream Transportation and Distribution emissions have been restated from the previous year's disclosure. Please see Appendix for further details.

A Note About Assurance

In accordance with ISO 14064-3 Part 3: specification for guidance for the validation and verification of GHG assertions, external assurance provider Apex Companies, LLC performed a limited assurance of Scopes 1 and 2 GHG emissions, Scope 3 Categories 6 and 9, energy consumption, and renewable energy percentage. Apex's Verification Opinion is published [in full here](#).



Energy

Like other technology companies, our operations' largest environmental impact comes from energy consumption in our offices and data centers. To address this, we are committed to investing in clean energy sources, with a goal to support all our electricity consumption with renewable energy.

Energy Use

In 2025, our energy management team conducted regular site visits to our San Jose headquarters to assess energy efficiency needs and implement energy-saving measures in our building automation and lighting systems. We also migrated to a modern building management system, enabling enhanced monitoring and control of heating, ventilation, and air conditioning (HVAC) systems, driving more efficient energy use across the campus. Additionally, four buildings on this campus have received Energy Star® certifications.

Globally, we continue to improve our environmental footprint. In Shanghai, we upgraded cooling systems by replacing underperforming equipment, increasing energy efficiency, and reducing wasted power from aging infrastructure. In Bern, Prague, and Dublin, we continued converting our lighting to LED, and in Paris, we implemented centralized lighting controls to better manage energy usage in meeting rooms. In Dreilinden, we added rooftop solar panels to the outdoor Haus am See container for powering its refrigerator and mobile device charging, and in London, we replaced legacy heating infrastructure with a high-efficiency condensed boiler.

On our San Jose and San Francisco campuses, we've installed electric vehicle chargers to make it easier for employees to opt for eco-friendly transportation, and in 2025, we expanded this offering to the Dublin office. Additionally, we provide a last mile shuttle service for onsite employees at our headquarters, and all U.S. employees are offered public transit reimbursements.

Our Mission Critical Engineering Design & Construction team continues to develop a long-term sustainability plan to significantly cut emissions and water usage while improving operational electrical efficiencies at our data centers, which accounted for 91% of our total energy usage in 2025.

Growing demand for AI propels several strategic company initiatives. Our data center teams are actively evaluating the potential impacts of AI on energy usage and exploring flexible solutions and investment opportunities to effectively manage anticipated increases in energy consumption. This includes planning to maintain our 100% renewable energy goals aligned with potential growth in energy demand.

Energy Use by Type (Megawatt-hours)

2025

Electric:
454,465

Natural Gas:
11,411

Other*:
5,694

Total: 471,570

2024

Electric:
440,053

Natural Gas:
18,011

Other:
5,762

Total: 463,826

2023

Electric:
415,100

Natural Gas:
16,983

Other:
6,111

Total: 438,194

2022

Electric:
386,323

Natural Gas:
19,761

Other:
4,118

Total: 410,202

*Other energy encompasses diesel fuel and jet fuel

Renewable Energy

We're proud to report that our San Jose headquarters — along with eight other offices — now run on 100% renewable energy through their utility providers. We have also invested in virtual power purchase agreements (VPPAs) in Texas and Louisiana, which allow us to support renewable energy projects and obtain clean energy certificates. These VPPAs and improvements to our global offices' renewable energy procurement strategy enabled us to maintain our 100% renewable energy goal in 2025.

To uphold this progress, we plan to continue to prioritize local green programs and VPPAs when feasible and monitor increases in overall electricity usage.

Renewable Energy

2025 100%

2024 100%

2023 91%

2022 91%

“Our growth matters most when it respects the planet that enables it. As we expand and lease new buildings, we seek designs that lessen our environmental footprint.”

Kevin Winston, Senior Manager, Environment, Health, Safety & Sustainability



Water and Waste

Water conservation and waste reduction remain important priorities at eBay and we continue to drive progress to measure and manage these areas of environmental impact.

Water Withdrawals

Water consumption remains a top priority, and we implement water reduction solutions where feasible. In Dreilinden, for example, we installed an energy-efficient, integrated water faucet system in a primary break room to replace kettles and water dispensers. At our owned data centers, we have implemented an advanced chemical and filtration treatment system to increase evaporative cooling cycles and high-recovery water treatment systems to reduce raw water intake requirements.

In 2025, we took meaningful steps to increase the scope of reporting on water. This improved methodology includes estimates that enable us to quantify our full operationally-controlled corporate footprint and provides a more complete picture of our water utilization. We are assessing this baseline data and ways in which we can improve water efficiency, particularly in locations with high water usage based in areas of high water stress.

Waste Diversion

We remain committed to reducing the amount of waste that leaves eBay-owned sites. At our San Jose headquarters, we use a socially and environmentally responsible food service provider, Bon Appétit, and have implemented its WasteNot™

program to monitor and optimize waste streams in our cafeteria.

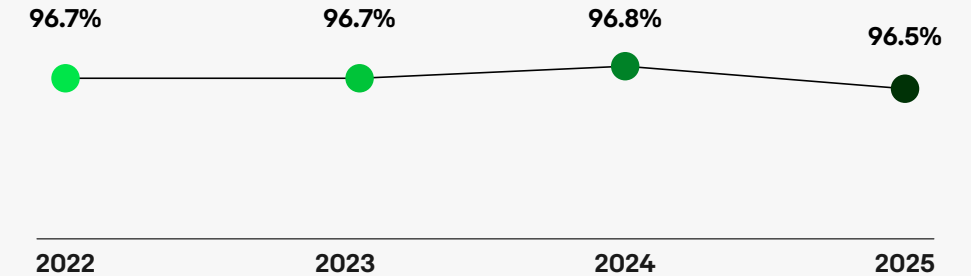
We have maintained a high waste diversion rate across all operations at headquarters and continue to refine our waste data collection process and expand reporting to additional global sites.

Water Withdrawal (Meters Cubed)



Beginning in 2025 we made updates to our water footprinting methodology to estimate water withdrawals for all of eBay's owned and operated facilities. Estimations are made on a headcount or a facility square footage intensity basis based on best-available data. In 2024 and prior years, we only reported water withdrawals for facilities where utility data was available. Our boundary for water withdrawals does not include our collocated datacenters. Please see Appendix for further details.

Waste Diversion Rate at San Jose Headquarters



A Note About Assurance

Our assurance process is guided by Apex's standard procedures and guidelines, as well as the 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). Apex's ESG Independent Assurance Statement is published [in full here](#).



Biodiversity

We continue to seek opportunities to protect biodiversity and limit our impact on local ecosystems.

In 2025, we analyzed our locations and examined their proximity to key biodiversity areas. We assessed potential risks across eBay's portfolio of properties, including in metro areas where eBay has a large presence. While none of our locations are located in high-risk key biodiversity areas, we continue to monitor each site closely for climate-, biodiversity-, or nature-related risks and impacts.

Global Sustainability Initiatives

Circular Fashion Fund

Our Circular Fashion Fund, which launched in the U.K. in 2022 and expanded to the U.S. and Germany in 2024, supports entrepreneurs who are working on circular solutions to reduce textile waste and extend the life of clothing. So far it has provided more than 25 businesses with funding and mentorship. We recently expanded this program across Europe and North America and opened applications to businesses in the EU, Switzerland, and Canada for the first time. With this expansion, eBay's total global funding through the program is set to reach \$1.9 million by the end of 2026.

Sustainability in Germany

Our eBay employees in Germany are committed to advancing greener practices. Our Green Team Germany employee group organized Earth Day celebrations in 2025 with activities including an annual spring campus clean-up, a bicycle repair pop-up to encourage bicycle commuting, and a styling session featuring refurbished Dyson items. They also showcased the solar panels that help power a group meeting space.

The Green Team also led a second campus clean-up as part of the office's "Family Day" celebration in September, inviting children to participate as part of a scavenger hunt activity.

Key Sustainability Partnerships

We partner with several organizations to advocate for climate action and advance sustainable business practices.

eBay's memberships include:

[Ceres Policy Network's Business for Innovative Climate and Energy Policy \(BICEP\) coalition](#)

[Corporate Energy Buyers Association \(CEBA\)](#)

[GMA Trucking](#)

[Utah Clean Energy Coalition](#)

[Ellen MacArthur Foundation](#)

[RE100](#)

[Ecommerce Transportation Decarbonization Working Group of the Smart Freight Center](#)

Recommerce

The growth of recommerce is proof that sustainability and economic opportunity can go hand in hand. When we connect buyers and sellers through the resale of pre-loved and refurbished goods, we're also reducing waste, conserving resources, and avoiding greenhouse gas emissions.

In 2025, we are excited to announce that we achieved our five-year recommerce goals, spanning climate, waste, and economic impacts.

By empowering the sale of pre-owned and refurbished goods on the eBay platform, we exceeded our 2021-2025 recommerce goals:

Economic Impact Goal:

Drive \$22 billion in positive economic impact

Status: Exceeded 

Drove almost \$25 billion in positive economic impact

Climate Impact Goal:

Avoid 8 million metric tons of carbon emissions

Status: Exceeded 

Avoided nearly 8.2 million metric tons of carbon emissions, equivalent to taking ~2 million cars off the road for a year

Source: [EPA](#)

Waste Impact Goal:

Divert 350,000 metric tons of waste from landfills

Status: Exceeded 

Diverted more than 360,000 metric tons of waste, equivalent to ~2.7 million blue whales in weight

Source: [NOAA Fisheries](#)

Recommerce represents a continued area of growth for our company and an opportunity to continue making an impact for our users and our planet. To reinforce our commitment to recommerce, we will announce new goals in the near future and are working diligently to update our methodology to capture timely market insights and improve accuracy for our reporting. We look forward to sharing these details in future reporting.

2025 Recommerce Report

Recommerce continues to grow in popularity, reshaping consumer behavior as a result. According to eBay's [2025 Recommerce Report](#), 89% of surveyed consumers said they expected to spend the same amount or more on pre-loved goods as in the previous year, and 69% feel good about giving items a second life when buying pre-loved goods.

Consumers reported five primary reasons they engage in recommerce:

81% shop pre-loved to save money

45% cite sustainability and environmental benefits

37% are seeking specific items they can't find new

36% are looking for a unique or collectible item

17% dislike fast fashion



eBay Refurbished

We support a circular economy through our eBay Refurbished program, which helps extend product lifecycles and reduces the need for environmentally costly new manufacturing.

In our mission to maintain eBay's reputation as a trusted destination for buying pre-owned goods, customers can buy [eBay Refurbished](#) items that are 100% functional and backed by a one- or two-year warranty.

More than 400 brands are represented in eBay Refurbished globally. In 2025, we also added Certified Open Box items, offered by top-rated sellers who meet rigorous performance standards and are backed by a one-year warranty. We continue to expand the number of products and sellers in the program. Over the last year, we have added more than 100,000 products to these programs, expanding access to the sustainability benefits of pre-owned goods.

More than 40% of our sales come from pre-owned and refurbished items.



04

Culture & Workforce

We make extraordinary things possible for one other every day.

At eBay, we are committed to building a connected community with our employees at its core. We believe that embracing global perspectives and fostering an inclusive culture strengthens our ability to innovate, deepens the connections that drive our business, and encourages bold decisions. By empowering our employees to grow and thrive, we ensure that everyone at eBay can contribute to our mission of connecting people and building prospering global communities.



Our Values

Our Values shape how we innovate, support employees, and serve millions of buyers and sellers.



Our DNA

We bring our purpose of connecting people and building communities to life through a set of five core beliefs we call “Our DNA”.

Empower our Community

We put the customer at the heart of everything we do so that we can create trusted experiences.

Innovate Boldly

We invite everyone to think big and follow their curiosity. Instead of following, lead with courage. And whether you succeed or fail, always learn.

Be for Everyone

Inspire, empower, and grow richly diverse teams and communities. Build a marketplace for buyers and sellers everywhere. Create an inclusive team everyone would want to join.

Deliver with Impact

Commit to debating to find the best solutions and delivering results. Act with urgency to break silos. And own the results.

Act with Integrity

We believe people are basically good. We value the thought or idea, and the person and talent behind that. Be honest and ethical, especially when it's hard.

Employee Giving and Volunteering

eBay encourages community action with employee incentives. [eBay Foundation](#) matches up to \$10,000 in donations to eligible nonprofits per employee, per year. That includes in-kind donations, such as toys or canned food items for a donation drive, and volunteer time. For every volunteer hour an employee logs on our matching gifts site, they earn a \$20 reward to donate to a cause of their choice.

Changemakers

eBay Foundation's Changemakers program supports employee ambassadors who champion local giving and volunteering, helping drive our company's purpose of connecting people and building community to create economic opportunity for all.

Our Changemakers teams are located across eBay locations in 14 countries and seven U.S. states. eBay Foundation supports each of them with strategic oversight, materials, and training. Putting trust and empathy into action, Changemakers are making a real impact in communities where eBay employees live and work. Whether it's walking animal shelter dogs in Austin, setting up blood donation drives in Prague, preparing hygiene kits and assembling furniture for refugees in Salt Lake City, or spending time with blind children in Vietnam, our teams work hard to make a worthwhile difference.

In 2025, more than 2,350 employees volunteered more than 60,000 hours — the equivalent of about 2,500 calendar days — to support their communities through Changemakers. eBayers also donated to more than 6,511 causes in 84

countries, and more than \$8.4 million was awarded to nonprofit organizations through employee contributions and matching gifts.

Learn more about our Changemakers program and get to know some of the team leaders making a difference around the world [here](#).

“Changemakers helped my family understand that making a difference, not just at work but in the community, is a big part of eBay’s mission.”

— Luke Aitken, eBay employee and co-chair of Changemakers Australia



Toronto Changemakers



GCX4Good

Launched in 2022, GCX4Good rallies the Global Customer Experience (GCX) community to support local and global impact. In 2025, GCXers generated \$617,000 in total impact across fundraising and activities, with 65% of the team participating in giving, volunteering, or both. This reflects a nearly 40% year-over-year increase in volunteer hours from 2024.

Everywhere our employees live and work, GCX4Good is there to support meaningful volunteering and fundraising. Passionate About Planet, our Earth Day event, raised \$25,000 for such organizations as For Your World and One Tree Planted. Almost 500 GCXers took to their local communities to clean trails, fix scrub, and plant trees. Our Green4Good event, which ran on Giving Tuesday, featured a variety of programming to promote circular and low-waste holiday practices.

Our People

Our goal is to provide all of our employees with opportunities and resources to help them thrive at work.

We welcome talented people from all backgrounds to learn, grow, and achieve their goals. When employees join eBay, we strive to help them succeed based on their unique skills and ambitions. Our learning opportunities are calibrated to support our global workforce, with specific programs designed to accelerate the growth of our leaders into senior and executive roles.

Supporting Our Employees

We invest in our people so they can do more good for our customers, our community, and one another. We support continuous education with on-demand classes and financial support for professional degrees and certifications, and every new employee has access to LinkedIn Learning's extensive, personalizable training content. We also offer a suite of resources through [Grokker](#), [Thrive Global](#), and [Lyra](#) to support employees' mental and physical well-being.

True transformation requires better ways of working together. Through our "PrinciplesUs" workshops and "Candid Communication" journeys, we brought

teams together in hubs including New York City, San Francisco, and Portland to sharpen decision-making and foster transparency.

Innovative Learning

In 2025, we delivered a hands-on, easy-to-follow learning program that teaches employees how to use, and more importantly, think, about AI. By providing access to AI programs, as well as technical fluency and behavioral skills, we're making sure every employee is equipped with the right tools and mindset to adapt and excel in a world where AI is increasingly embedded in everyday work.

Innovation at eBay is a collective journey. Our LearnFest AI Days in Dublin and San Jose, combined with our global tool sessions, reached more than 4,000 attendees. They also sparked a wave of action, including more than 10,000 internal AI training completions. To sustain this momentum, we established the AI Academy, a foundational ecosystem of persona-based learning paths and certifications, including our responsible AI coursework, that makes AI fluency accessible to all.



By pairing measurable AI skills with disciplined team habits, we're seeing more employees use the tools, a greater satisfaction among learners, and a clear runway to innovation across eBay.

Investing in Leadership

At eBay, we believe in developing leaders at all levels. Our programs support both new managers and experienced executives who want to sharpen their skills. Senior leaders, for example, have access to personalized coaching and top-tier education programs.

In 2025, we continued to scale our development programs. This year, nearly 3,000 people leaders engaged in our leadership and coaching programs, enriching their abilities to navigate change, foster collaboration, drive innovation, and support team development.

Leadership development is a powerful way to transform and strengthen our culture. This year, we focused on empowering 1,300 leaders to champion candid communication. Having candid conversations helps foster a culture of transparency and trust. Our focus on honest, straightforward communication and team effectiveness yields strong results: manager effectiveness scores (from employee surveys) continue to steadily increase and engagement scores have increased by at least 4 percentage points in the areas of "decision making," "collaboration," and "removing barriers to execution."

We've also broadened access to our Leadership Foundations program, which provides support and guidance to a new generation as they step into

the role of team manager. This year, 40% of our new and rising leaders participated. Afterwards, they reported a 14% increase in confidence in their overall leadership skills, including setting team goals, coaching, and providing feedback.

Our senior talent pipeline programs continue to show positive impact from our investment. Participating leaders have higher manager effectiveness scores as well as more opportunities to grow their skills and career internally. We are particularly proud that eBay people leaders scored 3 percentage points above the industry benchmark on the question of whether "I would recommend my immediate manager to others."

Performance Appraisals

We foster a performance-driven culture that helps our employees grow while delivering results. That's why we've refined our philosophy and redesigned our Performance Success program to be easier to navigate and more useful, with clearer expectations, more timely feedback, and more intentional development.

The revamped program centers on measurable objectives, regular feedback, and a simplified annual review process. We ensure employees receive comprehensive, multi-dimensional feedback through 360-reviews and peer comments, all documented in a centralized system. We encourage ongoing coaching and agile conversations throughout the year, and hold formal performance check-ins at least twice a year. Year-end appraisals, which include ratings, play a key role in determining pay and promotion opportunities.



eBay Richmond (UK)

Our Global Benefits Program

At eBay, we prioritize the health and well-being of our employees by providing resources that help them thrive.

All employees who work 20 or more hours per week enjoy a broad array of benefits, including comprehensive health insurance, retirement plans, and paid time off. Full-time employees across the globe have access to additional benefits, including a company-paid employee assistance plan for mental health and life management, a wellness platform, a medical second opinion program, and a sabbatical program proudly championed by our executives.

Our [Global Benefits Program](#) continues to be a success. U.S. benefits satisfaction rose from 82% in 2024 to 86% in 2025, making progress toward our 2026 goal of 90%, while Glassdoor positivity remained at 95% and employee burnout declined by 10 points. Notably, 2025 marked the fifth consecutive year without increases to U.S. medical, dental, or vision premiums.

In 2025, we continued to offer a no-employee-cost cancer early-detection program to eligible U.S. employees and their family members aged 50 and older. The preventative benefit uses a single test to screen for 45 different types of cancer; in 2025, more than 20% of the eligible group underwent screening.

Our global women's health program continues to exceed expectations and address significant care delivery gaps, including those related to menopause, endometriosis, polyendocrine metabolic ovarian syndrome, and contraception, through on-demand provider messaging and direct nursing support, comprehensive medication coverage and care navigation, and resources designed to improve both access to and quality of care globally.

Participation remains strong, with 83% of employees reporting the benefit makes them feel more positive about eBay. Building on this success, we expanded the program in 2025 to include men's health support, further broadening access to personalized, high-quality care.

In addition, eBay offers robust financial support, including a 401(k) with financial planning from day one in the U.S., global retirement plans, health savings account contributions, and company-paid life and disability coverage.

Finally, our AI-powered Benefits Assistant, launched in 2025, provides employees with clear, on-demand answers to their benefits questions.



Family Planning & Leave

Since 2016, eBay has provided U.S. employees with family building solutions, including financial assistance and expert support in their journey to parenthood. In 2025, we continued to refine these programs to better support our employees.

We offer 100% paid leave globally, including 20 weeks for birth parents and 12 weeks for non-birth parents. We also provide parent, child, and adult care coaching, along with 10 days of backup care per employee across multiple countries. This backup care can be used to fill gaps in caregiving for children, adults, and pets.

We offer a surrogacy reimbursement of up to \$25,000 and adoption reimbursement up to \$10,000. We also provide resources to support new parents, including onsite lactation facilities.

Life sometimes presents unexpected challenges, and we are here to support our employees through them. We offer 10 days of bereavement leave for the loss of immediate family members. Additionally, employees can access up to 10 days of paid emergency leave to handle critical situations such as domestic violence, war, or natural disasters.

In addition to these programs, in 2025 we continued our efforts to better support our various talent segments within eBay, such as providing frontline employees with affordable medical, dental, and vision plans and premiums, inclusive retirement options (such as Student Loan matching) and new communications channels.

See [eBay Benefits](#) to learn more.

Be for Everyone

Connecting people and building communities is central to eBay and underpins one of the core components of Our DNA: Be for Everyone.

We bring this purpose to life through five beliefs that define Our DNA: Empower our Community, Innovate Boldly, Deliver with Impact, Be for Everyone and Act with Integrity. Our DNA shapes how we innovate, support employees and serve millions of buyers and sellers.

As a global marketplace, we thrive when diverse voices influence how we design, decide, and deliver. Inclusion helps us anticipate needs, reduce friction, unlock unique inventory and build trust across communities. For employees, we invest in well-being, capability building, and belonging — recognizing that supporting people in life's key moments drives retention, innovation and business continuity, making it good for people and business.

Our Communities of Inclusion (COIs) help fuel belonging. Our COIs are employee-led groups that help create connection, build capability, and support allies across the company. Our 12 global COIs provide forums for community, learning and shared action, helping to fuel creativity, engagement, and long-term performance.

For customers, we design experiences that reflect our global community, improving discoverability, supporting sellers of all sizes and ensuring safety, accessibility and responsible AI. By embedding inclusion into how we lead and operate, we foster

eBay Benefits Highlights for 2025



100% paid birth parent and non-birth parent leave worldwide

86% U.S. employee benefits satisfaction rate

5th consecutive year without increases in U.S. employee medical, dental, and vision premiums

innovation, strengthen the marketplace, and create lasting value for employees, customers and stockholders.

Growing Our Talent Pipeline

Our Emerging Talent Program is dedicated to engaging students from four-year colleges and universities. We believe that a broader candidate pool enhances our program's quality and impact. As such, we actively seek talented candidates from a wide array of higher education institutions.

eBay's Internship Program serves as a unique entry point for careers within the company. Since 2020, about 81% of interns offered positions at eBay accept them and transition into full-time roles.

Our early career recruiting efforts continue to be recognized: In 2025, we earned our third Campus Forward Award and received the Visionary Award from RippleMatch.

Workplace Health and Safety

At eBay, we are committed to operating an accident- and injury-free workplace while promoting employee health and well-being. We maintain leading workplace safety practices across our global enterprise, supporting both office employees and sites with elevated risks through targeted hazard and injury prevention efforts. Our Environment, Health, Safety, and Sustainability (EHS&S) Policy requires all employees to maintain a safe, clean, and hazard-free environment and to complete annual training on workplace safety

policies and practices. It also outlines our commitment to responsible environmental sustainability and compliance across all aspects of our operations.

All employees are expected to follow safe work practices, use equipment appropriately, and promptly report injuries or unsafe conditions. People managers reinforce these expectations and ensure incidents are reported, while our EHS&S team supports implementation, tracks hazards, and provides guidance and resources.





Trusted Marketplace

We build and continually evolve our platform with openness, honesty, integrity, and trust guiding us.

For more than 30 years, we have built product and technology advancements in service of our customers, creating a trusted marketplace for our global community to thrive.



How We Operate

Every day, millions of people worldwide come to eBay. We honor the trust our global community puts in us to maintain a secure platform.

Our ESG Governance Model

Guided by the eBay Impact team, with oversight from our Board of Directors and members of the Leadership team, we integrate environmental, social, and governance (ESG) matters into the core of our business, and embrace sustainable practices that reinforce our commitment to operating with integrity.

Our unified ESG governance structure uses a two-way information sharing and feedback model. Our Board's Corporate Governance and Nominating Committee provides broad oversight of ESG issues and sustainability reporting, while the four other standing committees focus on specific ESG-related matters, including incentive-based compensation, ethics and compliance, responsible AI, and audit and risk. Our Chief Sustainability Officer partners with Investor Relations and chairs both our ESG Disclosure Steering Committee, which oversees reporting readiness and global ESG disclosure compliance, and our Climate and Sustainability Committee, which aligns workstreams supporting our transition to a low-carbon economy.

Visit our [Investor Relations website](#) for additional corporate governance policies and practices.

Ethics & Compliance

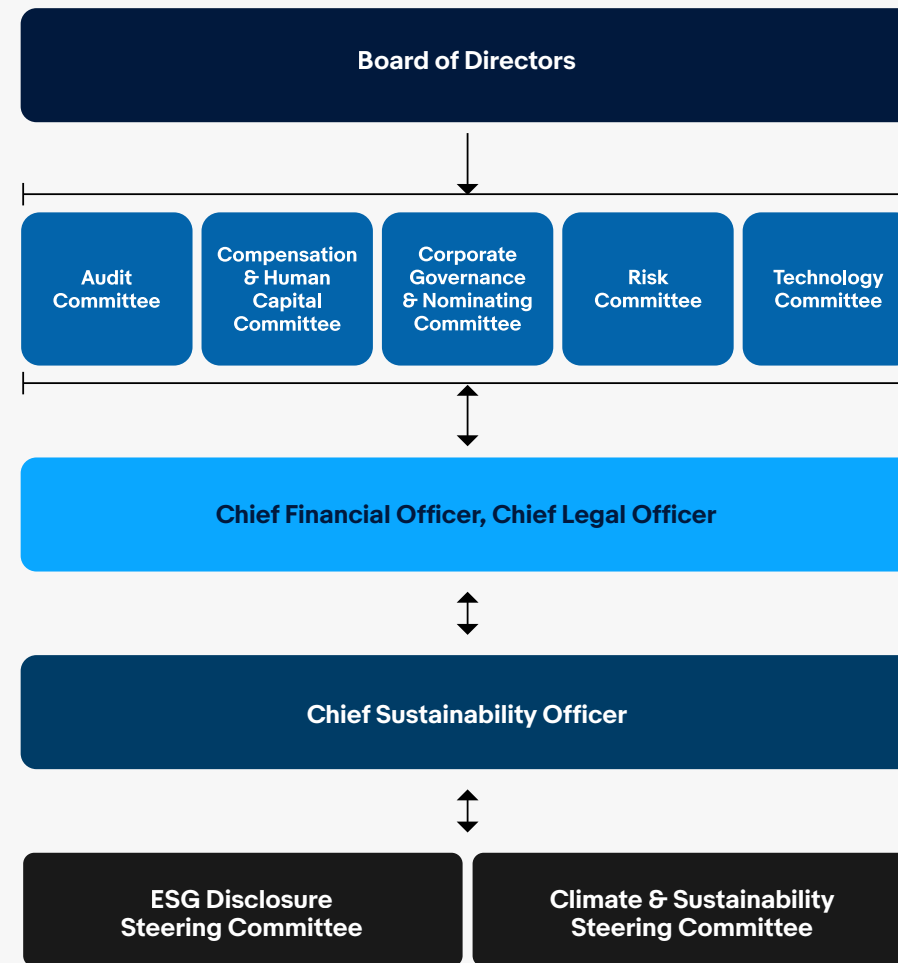
We follow strict internal practices and policies that reflect our strong commitment to our stockholders, community, and employees, and are committed to exercising the highest level of ethical standards in everything we do. Our policies, including our [Code of Business Conduct & Ethics](#), demonstrate our expectation to operate in a way that safeguards and benefits the broader eBay community.

All eBay employees are required to complete annual compliance training, which includes modules about our Code of Business Conduct & Ethics. Additionally, our Ethics & Compliance team holds regular events to raise awareness of compliance issues and connect employees with resources.

Our Business Ethics Officers (BEOs) play a key role in ensuring our employees are ethics-compliant. Embedded throughout the organization, BEOs provide access to resources, policy guidance, and support. They also facilitate ethics training and communications.

We also view responsible tax administration as a key component of our ethical business practices and corporate duty for managing tax risk. We are committed to complying with the letter and spirit of tax laws in all operating countries, guided by relevant international standards, as outlined in our [Global Tax Policy](#).

eBay's ESG Governance Model



Human Rights

eBay was founded on the principle that people are basically good. That belief is the cornerstone of what we built: For more than 30 years, we have focused on creating a better, more sustainable form of commerce, where people are empowered, causes are supported, and opportunities are open to all.

eBay is an ethical, transparent, and trusted company that complies with all applicable labor laws. We strive to conduct our business in a manner consistent with the principles set forth in the United Nations Guiding Principles on Business and Human Rights and the International Labour Organization's Declaration on Fundamental Principles and Rights at Work. The voices and perspectives of our employees are critical to eBay's business and to shaping our future. We respect the rights of our employees to choose to support, or not support, representation by a labor union, works council, or other employee organization. We are committed to bargaining in good faith with any such representative body established under applicable laws. We also aim to support and promote the protection of fundamental human rights across our value chain. These include, but are not limited to, those regarding wages, working hours, health and safety, freedom of association, non-discrimination, harassment prevention, and the use of child, forced, or bonded labor.

Please see our [Human Rights Policy Statement](#) for more information.





Responsible AI

AI is central to enhancing the future of ecommerce and creating magical experiences for our customers, and we recognize both its immense value and inherent risks. In 2025, we advanced our commitment to responsible innovation and building safe, trustworthy AI through our enterprise-wide Responsible AI (RAI) program. This program operationalizes our [core RAI principles](#) — Reliability, Safety, and Security; Inclusivity and Fairness; Accountability and Lawfulness; Privacy by Design; and Transparency — which apply across product development, vendor engagement, and internal use of AI.

We strengthened our AI Governance mechanisms to ensure our risk frameworks and guardrails scale alongside our AI investment. This included publishing our first internal AI Prohibited Practices Standard, which lists impermissible uses of AI, is monitored by our RAI team, and is part of annual employee training. As part of our commitment, eBay joined the [EU AI Pact](#) to voluntarily meet certain EU AI Act requirements ahead of global deadlines. While recognizing differing legal obligations across jurisdictions, we use the AI Act as a benchmark for assessing new or emerging AI-related legislation outside the European Union, driving proactive compliance within this global framework.

eBay's use of AI is comprehensive, spanning internal research and development, user-facing features, third-party models, and deployment of productivity tools for employees. To ensure consistency and policy alignment, we enhanced our third-party procurement procedures to

comprehensively cover vendor-related AI capabilities, requiring coordination across our RAI, Legal, Privacy, and Data Governance teams.

We place strong emphasis on promoting AI awareness, literacy, and responsible use across the organization to support company-wide adoption.

We launched a Responsible AI Hub, providing centralized resources for principles, standards, guidelines, and training, and held our annual AI Week in June, engaging more than 3,000 colleagues globally on leading AI practices. As we continue to adopt AI-powered productivity tools, we are investing in initiatives to ensure employees have the skills and judgment needed to work effectively and responsibly with AI. This includes baseline AI literacy for all, deeper skills development for design and deployment roles, and ongoing reinforcement of responsible practices like human oversight, understanding bias and fairness, and promoting critical thinking.

“eBay is innovating with AI to unlock new ways to elevate the eBay experience for our customers, employees, and global community. As we harness AI’s potential, we remain committed to using it responsibly.”

— Nitzan Mekel, VP & Chief AI Officer

Supply Chain Management

eBay is committed to ethical business conduct, safe working conditions, and the advancement of our social and environmental responsibility. We expect our suppliers to maintain the standards set in our [Third Party Code of Business Conduct and Ethics](#).

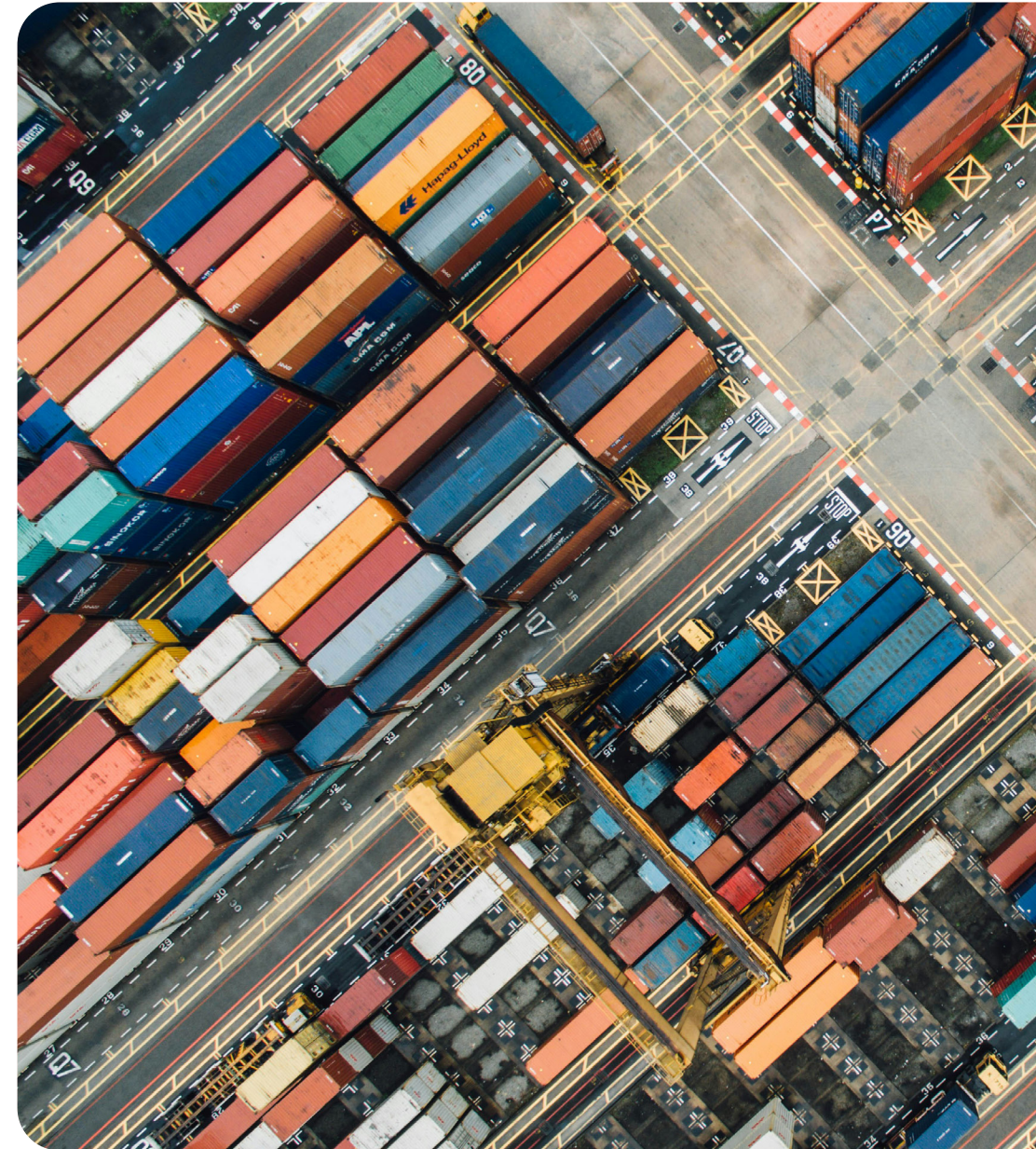
This Code applies globally and to anyone who does business with eBay. Third-party vendors are expected to ensure their subcontractors acknowledge and implement the same standards of conduct. We set a high bar with regard to:

- Business ethics
- Child labor
- Encouraging sustainable procurement for our suppliers' suppliers
- Environmental standards for the suppliers' processes, products, and services
- Fundamental human rights
- Occupational health and safety
- Remuneration, including advancing a living wage for workers within their value chain
- Working conditions

Additionally, we expect third parties will commit to developing, deploying, or using artificial intelligence in a manner that aligns with [eBay's Responsible AI principles](#).

Inclusive Sourcing

In 2025, eBay became a corporate member of multiple industry standard research and advocacy associations to continue supporting our Inclusive Sourcing program. Through these partnerships, we now have greater visibility into our supplier ecosystem and are positioned to support more inclusive engagement within it.



Government Relations

eBay's Government Relations team advances the causes that matter to our user community. The goal of the team is to advocate on behalf of our customers, small business sellers, and eBay business objectives to governments, regulatory agencies, and policymakers around the world.

Our global Government Relations team strives to empower our [seller community](#) and shield them from proposals that could hinder their ability to sell and compete in online commerce. In 2025, one key policy priority was engagement with policymakers on the EU Circular Economy Act. Meeting with key lawmakers and industry partners, we are working to empower small businesses globally to sell used and refurbished items into European markets to facilitate a transition to the green economy.

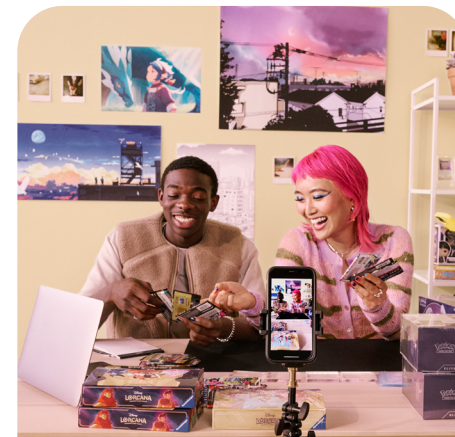
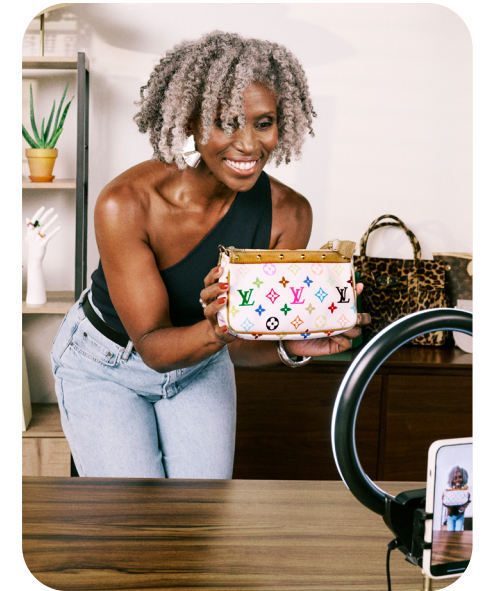
Globally, **97%** of eBay small businesses export and reach consumers in an average of **17** different international markets.



eBay has worked to counter burdensome [limitations to using online marketplaces](#), and cumbersome [tax reporting](#) and [waste management](#) measures. Across all of the markets in which we operate, eBay argues for the sensible harmonization of regulations to simplify compliance, encourage trade, and safeguard consumers.

eBay proudly supports [legislation](#) in the U.S. to combat organized retail crime, and works with policymakers on solutions to prevent it. Additionally, we help ensure that even the smallest of sellers can reach the global market by supporting the safe and efficient movement of goods around the world.

eBay sellers are also the key to enabling a circular and sustainable commerce. We actively support a regulatory framework that empowers the trade of non-new items, such as [adapted product safety](#), [labeling, design, and waste regulations](#). In 2025, eBay was also proud to support the launch of the [Congressional Recommerce Caucus](#).



Platform Integrity

We safeguard the causes that matter to our community and take our customers' privacy and security seriously.

Strengthening Information Security

The [eBay Security Center](#) offers a broad selection of tools and resources to help sellers and buyers connect safely within our trusted marketplace.

We maintain a robust Global Information Security program, which serves as our enterprise cybersecurity program and includes processes for assessing, identifying, and managing cybersecurity risks and vulnerabilities across our business. This program aligns with industry standards, including the National Institute of Standards and Technology (NIST) Cybersecurity Framework, ISO 27001 and 27002, and Payment Card Industry (PCI) standards. We also complete independent Systems and Organization Controls 2 (SOC2) and PCI external assessments on an annual basis.

Our processes include:

- Conducting regular audits and assessments of our information systems, including reviews by internal teams and independent third parties, to identify areas for ongoing improvement
- Monitoring cybersecurity threat intelligence from government agencies and industry organizations to stay informed of emerging risks
- Providing cybersecurity awareness training for all employees, along with enhanced training for specialized roles
- Conducting phishing simulation exercises to strengthen employee awareness and preparedness
- Evaluating the security practices of third-party suppliers, including their controls, risk mitigation measures, and reporting obligations
- Assessing cybersecurity risks associated with acquisitions, as well as significant changes to products and technologies
- Conducting tabletop exercises to test and strengthen our response to potential cybersecurity incidents





We maintain a “bug bounty” program that encourages professional security researchers to report potential vulnerabilities. We use the findings from these and other processes to improve our cybersecurity practices, procedures, and technologies. We keep detailed incident response plans that explain how to triage, assess, escalate, contain, investigate, and remediate cybersecurity incidents. During incidents we remain compliant with potentially applicable legal obligations. We also mitigate brand and reputational damage and maintain insurance to protect against potential losses that may arise from cybersecurity incidents.

The [Board’s Technology Committee](#) provides oversight of our policies and processes for mitigating privacy and information security risks.

Protecting Privacy

We are committed to maintaining the privacy of our users' information. Our global Privacy Team maintains a robust program that is in line with international standards and built upon eBay's [Privacy Principles](#), which provide users with a safe, secure, and trustworthy experience.

We adhere to the EU's General Data Protection Regulation (GDPR), the California Consumer Privacy Act (CCPA), and other applicable privacy regulations.

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. Additionally, the Privacy Center explains our Privacy Principles, offers answers to frequently asked questions, and provides region-specific self-service guidance.

We have also established a set of [User Corporate Rules](#) (or Binding Corporate Rules), approved by the Luxembourg National Data Protection Commission as well as by the U.K. Information Commissioner's Office. These Corporate Rules are our commitment to adequately protect users' personal information, regardless of data location, and may grant additional privacy rights via a relevant regulator or court based on the user's location. eBay's User Corporate Rules are available in 16 languages, and we continue to work in cooperation with relevant European Data Protection Authorities to maintain and update these rules to reflect current practices

and our corporate values.

We affirm eBay's commitment to safeguarding privacy through comprehensive and regular training for all employees. This training includes reinforcement of our Privacy Principles, User Corporate Rules, and eBay's [Code of Business Conduct & Ethics](#). Reports of suspected violations are investigated promptly. Employees who are found in violation of eBay policy may face disciplinary action such as additional training, coaching, or, when appropriate, termination.





Enhancing Accessibility

At eBay, we are committed to making our experiences accessible to everyone, guided by a commitment to inclusive design. We continually enhance our websites, apps, and ancillary services to meet applicable accessibility standards, ensuring our services are perceivable, operable, understandable, and robust for everyone, including people who use assistive technologies. Digital accessibility is a shared responsibility across eBay, particularly among teams that directly impact user interfaces and experiences.

Our ongoing efforts include:

- Enabling a team of dedicated accessibility professionals
- Ensuring accessibility as a foundational aspect of [EVO, eBay's design system](#)
- Creating the [Include Accessibility Annotations Figma plugin](#) to help designers consider accessibility earlier in their projects
- Publishing open source resources for engineers: [eBay MIND Patterns](#) provides guidance for developers designing accessible ecommerce websites and components, and [OATMEAL](#) helps test them
- Engaging with third-party vendors for accessibility assessments
- Developing and maintaining components with accessibility built in
- Listening to and learning from people with disabilities

- Sponsoring and presenting at international accessibility conferences
- Coordinating training and raising awareness

Accelerated by the introduction of accessibility as a legal requirement in the EU, eBay has ramped up efforts particularly in recent years to incorporate accessibility considerations and requirements earlier in our processes. This shift helps us create a more inclusive digital experience for users around the world, boosting usability and engagement for everyone.

Safeguarding Our Marketplace

Our policies are designed to protect consumers and provide clarity to sellers about what may or may not be sold on our platform and under what conditions.

Intellectual Property

Central to keeping eBay a safe and trusted marketplace is its partnership with approximately 75,000 active intellectual property (IP) rights owners registered through eBay's Verified Rights Owner (VeRO) Program. The VeRO Program, which launched in 1998, enables IP rights owners to report to eBay potentially counterfeit items or otherwise IP-infringing listings. Listings reported by rights owners as IP infringement are promptly removed by eBay. We then notify the seller and review the account for possible enforcement action.

Read more about eBay's approach to protecting intellectual property in our [Global Transparency Report](#). We also provide guidance in our seller center on Intellectual Property and compliant listings habits to help sellers avoid potential infringements.

Authenticity Guarantee

eBay's Authenticity Guarantee helps ensure items such as handbags, sneakers, watches, jewelry, trading cards, and apparel are thoroughly inspected by expert authenticators before they reach buyers. In addition to operating a trained team of authenticators across the world, eBay partners with industry experts such as Professional Sports Authenticator (PSA) and the Gemological Institute of America (GIA) to ensure the highest standard of inspection. To date, more than 15 million items have been verified through authentication centers located across the United States, United Kingdom, Australia, Canada, Germany, and Japan.

Prohibited, Restricted, and Counterfeit Items

eBay has established policies to address [Prohibited and Restricted Items](#), [Product Safety](#), [Counterfeit Goods](#), and [Offensive Materials](#) as well as [International Trading](#). These policies help us build user trust by protecting consumers, reducing environmental risks, and providing clarity to sellers about what may and may not be sold on our platform and under what conditions.





Illegal Wildlife Trade

eBay continues to lead efforts against online wildlife trafficking. We work with governments, NGOs, industry peers, and eBay community members to enforce our [Animal Products Policy](#). As a founding member of the [Coalition to End Wildlife Trafficking Online](#), we will continue to work to educate consumers and policymakers about the threats of illegal wildlife trafficking.

In 2025, eBay blocked approximately 1.8 million potential violations for prohibited wildlife items such as ivory and other products made from endangered or threatened species. Through continuous learning, technological innovation, and strategic partnerships, we consistently enhance our ability to identify and address wildlife trafficking on our platform.

eBay is integrating image detection technology into its toolbox to enforce its Animal Products Policy. In 2023, eBay trained its first image detection model focused on a single prohibited wildlife item, which proved very successful at proactive detection of violative content containing that product. Since then, eBay has developed two additional models, each targeting a different prohibited wildlife item. One of the models has resulted in several hundred listing removals since going live, and testing of another standalone model for an additional product is underway and is expected to go live soon. For more information, see [eBay's Transparency Report](#).

Hazardous Materials and Environmental Safety

eBay also enforces strict policies to prevent the sale of hazardous materials and environmentally harmful products, including prohibited chemicals, restricted combustible items, and substances subject to regulatory controls. These efforts help protect both consumers and the environment, while ensuring compliance with applicable shipping and safety regulations.

In 2025, eBay took action on more than 141,000 listings related to hazardous materials violations, with the vast majority identified proactively through automated detection systems. Additionally, eBay blocked more than 9.6 million attempts to list prohibited hazardous items before they could reach the marketplace. These actions reflect eBay's continued investment in scalable enforcement technologies to reduce environmental harm and promote safer commerce globally.



Appendix & Glossary

About Us

eBay Inc. is a global commerce leader. We connect people and build communities to create economic opportunity for all. Our technology empowers millions of buyers and sellers around the world in more than 190 markets, providing the tools to grow and thrive. Founded in 1995 in San Jose, California, eBay is one of the world's largest and most vibrant marketplaces for discovering great value and unique selection. In 2025, eBay enabled nearly \$80 billion of gross merchandise volume. For more information about the company and its global portfolio of online brands, visit www.ebayinc.com.

About Our Information

Data is reflective of eBay's fiscal year ending December 31, 2025, unless otherwise noted. All references to dollars are U.S. dollars. eBay reports financial data in its [2025 Annual Report on Form 10-K](#). Disclosed programs within this report are offered globally or in most major markets, unless otherwise stated.

How to Reach Us

For any questions or comments about eBay Impact, contact us [here](#).

Notes on Our Goals

We've set and calculated our 2025 goals for economic empowerment, eBay Foundation, and recommerce using the following methodology and definitions.

Economic Empowerment — In the U.S., an eBay small business is defined as a seller with at least \$10,000 and not more than \$14,000,000 in 2025 GMV. In the U.K., an eBay small business is defined as a seller that registered with eBay as a business when signing up for an account and did not exceed £15,000,000 in 2025 GMV. In Germany, an eBay small business is defined as a seller that registered with eBay as a business when signing up for an account and did not exceed €10,000,000 in 2025 GMV.

The GMV thresholds are based on the definition of a small business from the [U.S. Small Business Administration](#), [U.K. Regulations](#), and [EU Commission](#), respectively.

eBay Foundation — In 2021, eBay Foundation embarked on a new strategic vision to increase our impact by expanding our focus to address not just what entrepreneurs need to survive but also what they need to thrive. While our support since then has included nonprofits that provide direct resources and support to small business entrepreneurs, we have continued expanding our investments in organizations creating a connected, resourced, and inclusive ecosystem to ensure entrepreneurship growth and success in the long term. To align with that strategic investment shift, in 2024, we revised down the target for businesses directly supported and expanded our metrics to now include network building efforts which we view as an impact amplifier that better speaks to and aligns with our shift in strategy.

For Goal #1, Businesses Supported represents the number of businesses created, saved, or materially strengthened (e.g., through increased revenue) as a result of interventions provided by our grantees and funded by eBay Foundation (e.g., technical assistance, wraparound services, etc.).

For Goal #2, Network Building Efforts include events hosted, activations, or other discrete efforts to build a more connected entrepreneurship community or network.

Recommerce — Recommerce, or circular commerce, allows pre-loved products to have a longer life by conserving the energy, resources, and costs it would take to create new items from the entire product lifecycle. When developing our Recommerce methodology, we assumed that buying a pre-owned item from eBay avoids the need for an equivalent new item to be produced. This new item and all of the environmental impacts associated with making it are "avoided." However, a used item isn't an exact substitute for a new item, so some adjustments were made.

To account for differences in quality and lifetime between new and pre-owned items, a lifetime adjustment factor was used. This was estimated to be approximately 50%, meaning two pre-owned products are needed to displace one new product. For example, a used coat may last half as long as a new one would, so two used

coats would provide as much wear as a new coat.

Another adjustment was applied to take into account whether the used item really displaced a new item, or if it was just an extra purchase alongside a new item. This rate is found to be around 50% for many product categories.

These two adjustment factors are combined to give a final displacement rate around 25% (50% times 50%), which means that for every four used products sold, one new product does not need to be manufactured and will not end up in landfill or incineration.

Typical recycling, landfill, and incineration rates for the product categories or material types were used to estimate how many tons of each type of waste were avoided. These vary by country: U.S. rates of landfill are high and incineration is low, whereas in Europe incineration is generally more common and landfill less common. Recycling rates for various materials also vary widely by country.

Published carbon emissions data was collected for the production of new items, matching eBay product categories as closely as possible.

These different factors were combined with sales figures to calculate the avoided carbon impact and waste in each listing category and overall for Electronics, Fashion, Media, Lifestyle, Home & Garden, Business & Industrial, and Vehicle Parts & Accessories for 2025. The financial savings to the buyer from purchasing pre-owned rather than new products were estimated using a similar approach.

See our [Methodology](#) for more detailed information.

Scope 3 Category 9 Emissions

eBay's downstream transportation and distribution (T&D) emissions are the emissions associated with the shipment of products sold on eBay's platform from eBay sellers to buyers. eBay's downstream T&D activities are limited to post and parcel services, and the associated emissions account for a significant majority of eBay's total emissions footprint. eBay is committed to providing transparency into its carbon footprint calculation methodology and therefore has published a detailed methodology tailored to eBay's diverse and global shipping model which enables accurate and verifiable emissions measurement to help eBay manage downstream risks associated with climate change, increased operational costs, and supply chain disruptions.

eBay calculates the emissions associated with downstream T&D on an annual basis. Summarized results are verified by a third-party assurance provider and published in eBay's annual Impact Report. When appropriate, year-over-year comparisons in data are reviewed to ensure reasonable and complete reporting, as well as to track progress of decarbonization efforts. All assumptions and calculation methods as described in eBay's methodology are reviewed and re-validated on an annual basis. Large and unexplained changes in data values undergo additional quality assurance and quality control to ensure accurate reporting.

See our [Methodology](#) for more detailed information.

Disclaimers

ESG Materiality

Our approach to the disclosures included in this report differs from our approach to the disclosures we include in our mandatory regulatory reports, including our filings with the U.S. Securities and Exchange Commission (SEC). This report is intended to provide more detail than is required to be included in other regulatory reports, including our filings with the SEC. Our ESG reporting describes those topics which we consider to be the most important to stakeholders when evaluating environmental, social, and governance issues at eBay. Therefore, ESG materiality in this report does not directly correspond to the concept of materiality used in securities law.

Reporting Boundary

The boundary for eBay's 2025 Impact Report, including environmental and social indicators, covers all (100%) of activities under operational control, unless otherwise stated.

The operational boundary of our greenhouse gas inventory and our water inventory differ as our water inventory does not include our colocation data center water withdrawals. This is because we are unable to get primary data for a majority of our colocation sites and do not have activity data to create reasonable or accurate assumptions. We are working to include this footprint in future inventories.

Estimations

Certain datasets in our environmental reporting rely on estimations in order to cover the complete operational boundary of our inventories. Aligned with the guidance provided by the GHG Protocol Corporate Accounting Standards, we apply reasonable estimates based on industry intensity averages for energy, greenhouse gases, and water in instances where we are unable to retrieve utility data or other primary activity data.

Restatements

Energy

Data from prior years have been restated to reflect collection of additional activity data and ensure consistency with reporting requirements. These figures replace previously published data.

Greenhouse Gas Emissions

Data from prior years have been restated to ensure consistency with updated emissions factors and reporting requirements. These figures replace previously published data.

Water and Waste

Data from prior years have been restated to reflect collection of additional activity data and improved estimation techniques. These figures replace previously published data.

Forward-Looking Statements

We have included in this report statements that may constitute "forward-looking statements." Forward-looking statements are not historical facts or statements of current conditions, but instead represent only our beliefs regarding future events, many of which, by their nature, are inherently uncertain and outside our control. These statements are not guarantees of future results or performance and involve certain known and unknown risks, uncertainties, and assumptions that are difficult to predict and are often beyond our control. These statements relate to, among other things, our goals, targets, aspirations, and objectives, and actual outcomes and results may differ materially from those expressed in, or implied by, any of these forward looking statements, or the statements of third parties based on these forward-looking statements. Factors that could cause our results to differ from the forward-looking statements include global socio demographic and economic trends, energy prices, technological innovations, climate-related conditions and weather events, legislative and regulatory changes, and other unforeseen events or conditions. More information about factors that could affect eBay's results is included under the captions "Risk Factors" and "Management's Discussion and Analysis of Financial Condition and Results of Operations" in the company's most recent Annual Report on Form 10-K and subsequent quarterly reports on Form 10-Q, copies of which may be obtained by visiting the company's Investor Relations or the website of the U.S. Securities and Exchange Commission. All information in this Impact Report is as of May 13, 2026. Undue reliance should not be placed on forward-looking statements, which are based on information available to eBay on the date hereof. eBay assumes no obligation to update such statements.

Reports

Impact Reports: [2024](#), [2023](#), [2022](#), [2021](#), [2020](#), [2019](#), [2018](#), [2017](#), [2016](#)

Impact Report Highlights: [2023](#), [2024](#), [2022](#), [2021](#), [2020](#), [2019](#), [2018](#)

GRI and SASB Indices: [2024](#), [2023](#), [2022](#), [2021](#), [2020](#), [2019](#)

Climate Transition Plan: [2026](#)

Circular Commerce Methodology Report: [2021](#)

Refurbished Methodology Report: [2023](#)

CDP Climate Change Response: [2025](#), [2024](#), [2023](#), [2022](#), [2021](#), [2020](#), [2019](#), [2018](#), [2017](#), [2016](#)

Be for Everyone Reports: [2024](#), [2023](#), [2022](#), [2021](#), [2020](#), [2019](#), [2018](#), [2017](#), [2016](#)

Recommerce Report: [2025](#), [2022](#), [2021](#), [2020](#)

Refurbished Report: [2023](#)

Small Business Report: [2023](#)

EEO-1 Reports: [2023](#), [2022](#), [2021](#), [2020](#), [2019](#), [2018](#), [2017](#), [2016](#)

Task Force on Climate-Related Financial Disclosures Report: [2022](#), [2021](#), [2020](#), [2019](#)

Global Transparency Report: [2024](#), [2023](#), [2022](#), [2021](#)

Policies & Statements

[Corporate Governance](#)

[Environmental Policy](#)

[Privacy Notice](#)

[Global Tax Policy](#)

[Code of Business Conduct and Ethics](#)

[Supplier Code of Business Conduct and Ethics](#)

[Human Rights Policy Statement](#)

[Responsible AI Policy](#)

[Voluntary Carbon Market Disclosure Act \(ABI305\) Statement](#)

GRI, SASB, and TCFD Indices

[2025](#)

ESG Independent Assurance Statements

[2025](#)