
GRI and SASB Indices

eBay Impact
2021 Report

GRI Index

To assist stakeholders in understanding and benchmarking our performance, we utilize the Global Reporting Initiative (GRI) Standards. The GRI Standards includes an internationally recognized set of indicators for economic, environmental and social topics related to business performance. (For additional information on the GRI Standards, please visit www.globalreporting.org.)

The references provided in our GRI Content Index includes content in our 2020 Impact Report, direct answers with further detail and links to publicly available sources on our corporate website.

I. General Disclosures:

Indicator	Description	References
Organizational Profile		
102-1	Name of the organization	eBay, Inc.
102-2	Activities, brands, products and services	Our Company ; 2021 Annual Report / Form 10K , pages 1-8
102-3	Location of headquarters	Our corporate headquarters are located at 2025 Hamilton Avenue in San Jose, California 95125.
102-4	Location of operations	Our Company ; 2021 Annual Report / Form 10K , page 28
102-5	Ownership and legal form	eBay, Inc. (Ticker: "EBAY") is a publicly traded company on the NASDAQ Exchange.
102-6	Markets served	Our Company ; 2021 Annual Report / Form 10K , pages 1-2
102-7	Scale of the organization	2021 Annual Report / Form 10K , pages 1-6 and 31-38
102-8	Information on employees and other workers	2021 Annual Report / Form 10K , pages 6-7
102-9	Supply Chain	2021 Impact Report (Supply Chain Management, page 31); eBay's supply chain consists primarily of information technology, professional services and office supplies to support our digital platforms.
102-10	Significant changes to the organization and its supply chain	2021 Annual Report / Form 10K , page 4
102-11	Precautionary Principle or approach	2021 Impact Report (Our Impact Goals, pages 7-9; Supporting Sustainable Development, pages 10-11; Sustainable Commerce, page 15); Environmental Policy
102-12	External initiatives	2021 Impact Report (Supporting Sustainable Development, page 10-11; Community Impact, page 14; Key Sustainable Commerce Partners, page 22)
102-13	Membership of associations	2021 Impact Report (Key Sustainable Commerce Partners, page 22; Renewable Energy, page 20); 2021 Trade Association Memberships and Dues
Strategy		
102-14	Statement from the most senior decision-maker	2021 Impact Report (Message From Our CEO, page 2)
102-15	Key impacts, risks and opportunities	2021 Impact Report (Overview, pages 4-11); 2021 Annual Report / Form 10K , pages 9-27; CDP 2021 Climate Change Response , pages 5-12; 2020 TCFD Report , pages 5-12
Ethics and Integrity		
102-16	Values, principles, standards and norms of behavior	2021 Impact Report (Ethics and Compliance, page 31); Our Company ; Code of Business Conduct and Ethics ; Human Rights Policy Statement
102-17	Mechanisms for advice and concerns about ethics	Code of Business Conduct and Ethics , pages 62-63; eBay Integrity Helpline ; In 2021, 84% of Code of Business Conduct & Ethics reports to eBay's Integrity Helpline were unsubstantiated. We take all reports seriously and investigate to the fullest extent possible. Where warranted by our findings, we take appropriate corrective action and perform root cause analysis.

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I. General Disclosures:

Indicator	Description	References
Governance		
102-18	Governance structure	Board of Directors ; Committee Composition ; Governance Guidelines for the Board of Directors
102-22	Composition of the highest governance body and its committees	Board of Directors ; Committee Composition
102-23	Chair of the highest governance body	Governance Guidelines for the Board of Directors ; Paul S. Pressler is our Chairman of the Board. The separation of the offices of the Chairman of the Board and CEO aids in the Board's oversight of management and allows our CEO to focus primarily on his management responsibilities.
102-24	Nominating and selecting the highest governance body	Governance Guidelines for the Board of Directors , pages 1-3; Corporate Governance & Nominating Committee Charter ; 2022 Proxy Statement , page 4
102-25	Conflicts of interest	Governance Guidelines for the Board of Directors ; 2022 Proxy Statement , page 29
102-26	Role of highest governance body in setting purpose, values and strategy	2021 Impact Report (Our Governance Model, page 30); Committee Charters
102-27	Collective knowledge of highest governance body	Board of Directors ; 2022 Proxy Statement , pages vi and 5-13
102-28	Evaluating highest governance body's performance	Governance Guidelines for the Board of Directors , pages 7-8
102-35	Remuneration policies	Compensation and Human Capital Committee Charter ; 2022 Proxy Statement , pages 29 and 42-43
102-36	Process for determining remuneration	2022 Proxy Statement , pages 20, 31-33, 42-44 and 49-65
102-38	Annual compensation ratio	2022 Proxy Statement , page 79
Indicator	Description	References
Stakeholder Engagement		
102-40	List of stakeholder groups	eBay's stakeholders include shareholders, employees, buyers, sellers and local communities.
102-41	Collective bargaining agreements	Human Rights Policy Statement
102-42	Identifying and selecting stakeholders	We consider the degree that stakeholders may be directly impacted by our business activities and importance of partnership with stakeholders towards achieving our mission and business strategies.
102-43	Approach to stakeholder engagement	Our Company ; Seller Community ; Our Community ; eBay Impact
102-44	Key topics and concerns raised	2021 Impact Report (Issues Material to eBay, page 6); Policy Issues
Reporting Practice		
102-45	Entities included in the consolidated financial statements	2021 Annual Report / Form 10K , pages 63-64
102-46	Defining report content and topic boundaries	2021 Impact Report (Issues Material to eBay, page 6)
102-47	List of material topics	2021 Impact Report (Issues Material to eBay, page 6)
102-48	Restatements of information	2021 Impact Report (Environmental Footprint, pages 17-21)
102-49	Changes in reporting	None during the reporting period.
102-50	Reporting period	Our reporting period covers calendar year 2021.

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I. General Disclosures:

Indicator	Description	References
Reporting Practice		
102-51	Date of most recent report	May 2021
102-52	Reporting cycle	Annual
102-53	Contact point for questions regarding the report	impact@ebay.com
102-56	External assurance	Verification Statements

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II. Specific Standard Disclosures: Management Approach Disclosures and Indicators

Indicator	Description	References
ECONOMIC		
Economic Performance		
103	Management approach disclosure	2021 Annual Report / Form 10K , pages 3-4 and 34-40; Global Tax Policy ; 2021 Impact Report (Taxation, page 31)
201-1	Direct economic value generated and distributed	2021 Impact Report (Our Impact Goals, pages 7-9; Supporting Sustainable Development, pages 10-11); 2021 Annual Report / Form 10K , pages 3-4 and 34-40; Goals and Progress
201-2	Financial implications and other risks and opportunities due to climate change	CDP 2021 Climate Change Response , pages 5-12; 2020 TCFD Report , pages 5-12
201-3	Defined benefit plan obligations and other retirement plans	2022 Proxy Statement , page 51
Indirect Economic Impacts		
103	Management approach disclosure	2021 Impact Report (Our Impact Goals, pages 7-9; Supporting Sustainable Development, page 10-11); Recommerce Report ; Our Company ; eBay Impact ; eBay Main Street ; eBay for Charity ; eBay Foundation
203-1	Infrastructure investments and services supported	2021 Impact Report (Economic Opportunity, page 12); Recommerce Report ; Goals and Progress ; eBay for Charity ; eBay Foundation
Anti-Corruption		
103	Management approach disclosure	2021 Impact Report (Ethics & Compliance, page 31); eBay maintains anti-corruption policies and procedures that comport with the requirements of the U.S. Foreign Corrupt Practices Act and the U.K. Bribery Act. The policy explicitly prohibits bribery and corrupt conduct, including facilitation of payments, and establishes procedures for advance approval of gifts, travel and entertainment to third parties. eBay conducts enhanced due diligence on third parties that pose an elevated risk of corruption.
205-1	Operations assessed for risks related to corruption	eBay's Ethics & Compliance function conducts regular risk assessments to understand how effective the program is at addressing corruption risk to the company.
205-2	Communication and training on anti-corruption policies and procedures	All new hires at eBay are required to complete an online compliance training course within 90 days of hire, which includes an overview of the Code of Business Conduct & Ethics, the whistleblower program, and anti-corruption. All eBay employees are also required to complete an annual compliance training that includes modules on the Code of Business Conduct & Ethics, the whistleblower program and anti-corruption. Additionally, eBay's Ethics & Compliance team, which includes a network of fifty Business Ethics Officers embedded throughout the organization, hold regular outreach events to raise awareness of compliance issues and available resources for support.
205-3	Confirmed incidents of corruption and actions taken	None during the reporting period.
ENVIRONMENTAL		
Energy		
103	Management approach disclosure	2021 Impact Report (Our Impact Goals, page 9; Energy Use, page 19; Renewable Energy, page 20); Environmental Policy ; Goals and Progress
302-1	Energy consumption within the organization	2021 Impact Report (Energy Use, page 19; Renewable Energy, page 20); Our Environmental Footprint
302-2	Energy intensity	In 2021, energy intensity was 34,215 kilowatt hours (kWh) per million dollars of revenue.

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II. Specific Standard Disclosures: Management Approach Disclosures and Indicators

Indicator	Description	References
ENVIRONMENTAL		
Energy		
302-3	Reduction of energy consumption	2021 Impact Report (Energy Use, page 19; Renewable Energy, page 20); Our Environmental Footprint
Water and Effluents		
103	Management approach disclosure	2021 Impact Report (Water Consumption, page 21); Environmental Policy
303-1	Interactions with water as a shared resource	2021 Impact Report (Water Consumption, page 21); Environmental Policy
303-5	Water consumption	2021 Impact Report (Water Consumption, page 21); Our Environmental Footprint
Emissions		
103	Management approach disclosure	2021 Impact Report (Our Impact Goals, page 9; Environmental Footprint, pages 17-18; Renewable Energy, page 20; Key Sustainable Commerce Partners, page 21); Environmental Policy ; Goals and Progress
305-1	Direct (Scope 1) GHG emissions	2021 Impact Report (Environmental Footprint, pages 17-18); Our Environmental Footprint
305-2	Energy indirect (Scope 2) GHG emissions	2021 Impact Report (Environmental Footprint, pages 17-18); Our Environmental Footprint
305-3	Other indirect (Scope 3) GHG emissions	2021 Impact Report (Environmental Footprint, page 18); Our Environmental Footprint
305-4	GHG emissions intensity	In 2021, greenhouse gas emissions intensity was 4.03 metric tons CO2e per million dollars of revenue.
305-5	Reduction of GHG emissions	2021 Impact Report (Our Impact Goals, pages 8-9; Environmental Footprint, pages 17-18; Renewable Energy, page 20; Recommerce, page 23); Goals and Progress
Waste		
103	Management approach disclosure	2021 Impact Report (Our Impact Goals, page 8; Sustainable Development Goal Number 12, page 11; Waste Diversion, page 21; Recommerce, page 23); Environmental Policy
306-2	Management of significant waste-related impacts	2021 Impact Report (Waste Diversion, page 21; Recommerce, page 23)
306-3	Waste generated	In 2021, 554 US tons of total waste was disposed from 13 of eBay's global facilities.
306-4	Waste diverted from disposal	2021 Impact Report (Waste Diversion, page 21; Recommerce, page 23); In 2021, 406 US tons of total waste was recycled from 13 of eBay's global facilities. The total diversion rate for these facilities was 73%.
306-5	Waste directed to disposal	In 2021, 149 US tons of total solid waste was sent to landfill from 13 of eBay's global facilities.
Environmental Compliance		
103	Management approach disclosure	Environmental Policy
307-1	Non-compliance with environmental laws and regulations	No material instances during the reporting period.
Supplier Environmental Assessment		
103	Management approach disclosure	2021 Impact Report (Supply Chain Management, page 31); Supplier Code of Business Conduct & Ethics
308-1	New suppliers that were screened using environmental criteria	2021 Impact Report (Supply Chain Management, page 31)

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II. Specific Standard Disclosures: Management Approach Disclosures and Indicators

Indicator	Description	References
SOCIAL		
Employment		
103	Management approach disclosure	2021 Impact Report (Culture and Workforce, pages 24-28); Our Benefits
401-3	Parental leave	2021 Impact Report (Health and Financial Benefits, page 26)
Training and Education		
103	Management approach disclosure	2021 Impact Report (Investing in Leadership, page 25; Employee Professional Development, page 25)
404-2	Programs for upgrading employee skills and transition assistance Programs	2021 Impact Report (Investing in Leadership, page 25; Employee Professional Development, page 25)
404-3	Percentage of employees receiving regular performance and career development reviews	2021 Impact Report (Employee Professional Development, page 25); All employees receive feedback on their performance, whether through the performance management process, career development planning sessions or other, more informal conversations.
Diversity and Equal Opportunity		
103	Management approach disclosure	2021 Impact Report (Diversity, Equity & Inclusion, page 28) 2021 Diversity, Equity & Inclusion Report ; Diversity, Equity & Inclusion
405-1	Diversity of governance bodies and employees	Diversity & Inclusion By The Numbers ; 2021 Diversity, Equity & Inclusion Report ; Board of Directors ; 2022 Proxy Statement , page vi
405-2	Ratio of basic salary and remuneration of women to men	2021 Diversity, Equity & Inclusion Report , page 16
Human Rights Assessment		
103	Management approach disclosure	2021 Impact Report (Human Rights, page 31); Human Rights Policy Statement
412-1	Operations that have been subject to human rights reviews or impact assessments	2021 Impact Report (Human Rights, page 31); Human Rights Policy Statement
412-2	Employee training on human rights policies or procedures	2021 Impact Report (Human Rights, page 31); Human Rights Policy Statement
Local Communities		
103	Management approach disclosure	2021 Impact Report (Economic Opportunity, pages 12-14; Employee Giving and Volunteering, page 27); Recommerce Report ; Our Community ; eBay Impact ; eBay Main Street ; eBay for Charity ; eBay Foundation
413-1	Operations with local community engagement, impact assessments, and development programs	2021 Impact Report (Economic Opportunity, pages 12-14; Employee Giving and Volunteering, page 27); Recommerce Report ; eBay Impact ; eBay Main Street
Supplier Social Assessment		
103	Management approach disclosure	2021 Impact Report (Supply Chain Management, page 31); Supplier Code of Business Conduct & Ethics
414-1	New suppliers that were screened using labor practices criteria	2021 Impact Report (Supply Chain Management, page 31)

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II. Specific Standard Disclosures: Management Approach Disclosures and Indicators

Indicator	Description	References
Public Policy		
103	Management approach disclosure	2021 Impact Report (Government Relations, page 32); eBay Main Street ; Government Relations
415-1	Political contributions	U.S. Political Contributions and Disclosures
Customer Privacy		
103	Management approach disclosure	2021 Impact Report (Platform Security, page 32; Safeguarding Privacy, page 33); eBay Privacy Center
418-1	Substantiated complaints regarding breaches of customer privacy and losses of customer data	None during the reporting period.

SASB Disclosures

SASB Standards are maintained under the auspices of the [Value Reporting Foundation](#), and enable businesses to identify, manage and communicate financially material sustainability information to their investors. (For additional information, please visit www.sasb.org.)

To assist investors and other stakeholders, eBay has cross-referenced SASB accounting metrics for the ecommerce industry to disclosures within our 2021 Impact Report and on our corporate website.

Code	Accounting Metrics	References
Hardware Infrastructure Energy & Water Management		
CG-EC-130a.1	(1) Total energy consumed (2) % grid electricity (3) % renewable	2021 Impact Report (Energy Use, page 19; Renewable Energy, page 20); Our Environmental Footprint
CG-EC-130a.2	(1) Total water withdrawn and consumed (2) % in regions with high or extremely high baseline water stress	2021 Impact Report (Water Consumption, page 21); Our Environmental Footprint ; In 2021, approximately 3% of water used was in regions with high or extremely high baseline water stress.
CG-EC-130a.3	Integration of environmental considerations into strategic planning for data center needs	2021 Impact Report (Sustainable Commerce, page 15; Energy Use, page 19; Renewable Energy, page 20)
Data Privacy & Advertising Standards		
CG-EC-220a.1	Number of users whose information is used for secondary purposes	eBay's User Privacy Notice describes the purposes for which eBay processes users' personal information (see Section 5). eBay primarily processes such information to provide and improve our services, to provide users with a personalized user experience on our website, to contact users about their eBay account and our services, to provide customer service, to provide users with personalized advertising and marketing communications, and to detect, prevent, mitigate and investigate fraudulent or illegal activity. We also share users' information with third parties for these purposes.
CG-EC-220a.2	Description of policies and practices relating to behavioral advertising and user privacy	eBay Privacy Center ; Subject to compliance with applicable laws and industry self-regulatory principles, eBay may use user information, such as cookie-data generated on our platform, so that advertising from third parties can be personalized for consumers on eBay or on other apps or sites. In the EEA, eBay has implemented a Consent Management Platform (CMP), based on the IAB Europe Transparency & Consent Framework (TCF). The TCF is an industry-wide solution developed by the Interactive Advertising Bureau Europe (IAB Europe), the leading European industry association for online advertising. The CMP landing page describes how eBay uses cookies, partners with advertisers and collects information from users' devices to create a consistent and personalized experience. Users in the EEA can determine whether they consent to the use of cookies and similar technologies for marketing purposes through the CMP. Additionally, all users can specify their advertising preferences by adjusting the settings for the usage of first-party cookies (and similar technologies) for marketing purposes on the site AdChoice – eBay Advertising Preferences.
Data Security		
CG-EC-230a.1	Description of approach to identifying and addressing data security risks	2021 Impact Report (Platform Security, page 32; Safeguarding Privacy, page 33); eBay Privacy Center
CG-EC-230a.2	(1) Number of data breaches (2) % involving personally identifiable information (PII) (3) Number of users affected	None during the reporting period.
Employee Recruitment, Inclusion & Performance		
CG-EC-330a.3	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees	2021 Diversity, Equity & Inclusion Report ; Diversity & Inclusion By The Numbers
Product Packaging & Distribution		
CG-EC-410a.1	Total greenhouse gas (GHG) footprint of product shipments	In 2021, the total estimated GHG footprint of all product shipments was 4.1 million metric tons of CO ₂ e.
CG-EC-410a.2	Discussion of strategies to reduce the environmental impact of product delivery	In an ongoing environmental stewardship effort, eBay procures all paper and cardboard shipping supplies with the highest levels of post-consumer recycled content possible while maintaining structural integrity. For boxes, we procure 50% with post-consumer content. For water tape, we procure with 80% post-consumer content. In addition, all polyethylene mailers are 100% biodegradable.

SASB Disclosures

Code	Activity Metrics	References
CG-EC-000.A	Measure of user activity	Our Company ; 2021 Annual Report / Form 10K , page 3; At the end of 2021, eBay had 147 million active buyers and 17 million sellers. In 2021, we had approximately 1.5 billion live listings globally.
CG-EC-000.B	Data processing capacity	2021 Impact Report (Environmental Footprint, pages 17-18; Energy Use, page 19; Renewable Energy, page 20); In 2021, data center electricity consumption was 33,019 MWh. Approximately 65% of this electricity consumption was from outsourced data centers.
CG-EC-000.C	Number of shipments	2021 Annual Report / Form 10K , page 3; In 2021, we generated \$87 billion in GMV, of which approximately 54% was generated outside of the U.S.

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