

ESG Independent Assurance Statements

eBay Impact
2023 Report

ebay



Verification Statement

Energy Use and Greenhouse Gas Emissions



To: The Stakeholders of eBay

Introduction and objectives of work

APEX Companies LLC, (Apex) was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by eBay for the period stated below. This Verification Opinion Declaration applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of eBay. eBay is responsible for the preparation and fair presentation of the GHG emissions statement in accordance with the criteria. Apex's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze, and review the information. Apex is responsible for expressing an opinion on the GHG emissions statement based on the verification. Verification activities applied in a limited level of assurance verification are less extensive in nature, timing, and extent than in a reasonable level of assurance verification.

Boundaries of the reporting company GHG emissions covered by the verification:

- Operational Control
- Worldwide

Types of GHGs: CO₂, N₂O, CH₄, HFCs

Energy Type and Consumption:

- Electricity: 415,100 megawatt hours (MWh)
- Natural gas: 16,983 MWh
- Other Energy (jet fuel, purchased steam, diesel stationary): 6,111 MWh
- Percentage Renewable Electricity: 91%
- Percentage Non-Renewable Electricity: 9%

Data and information supporting the reported energy consumption were in some cases estimated rather than historical in nature.

GHG Emissions Statement:

- Scope 1: 6,070 metric tons of CO₂ equivalent
- Scope 2 (Location-Based): 125,248 metric tons of CO₂ equivalent
- Scope 2 (Market-Based): 20,349 metric tons of CO₂ equivalent
- Scope 3 Business Travel: 19,760 metric tons of CO₂ equivalent
- Scope 3 Downstream Transportation and Distribution: 1,429,419 metric tons of CO₂ equivalent

Data and information supporting the Scope 1, Scope 2 and Scope 3 GHG emissions assertion were in some cases estimated rather than historical in nature.

Period covered by GHG emissions and energy verification:

- January 1, 2023 to December 31, 2023

Criteria against which verification conducted:

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2)
- WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3)

Reference Standard:

- ISO 14064-3 (2019-04) Second Edition: Greenhouse gases -- Part 3: Specification with guidance for the verification and validation of greenhouse gas statements

Level of Assurance and Qualifications:

- Limited

- This verification used a materiality threshold of 5% for aggregate errors in sampled data for each of the above indicators
- Qualifications: None

GHG and Energy Verification Methodology:

Evidence gathering procedures included but were not limited to:

- Interviews with relevant personnel of eBay and eBay's consultant;
- Review of documentary evidence produced by eBay;
- Review of eBay data and information systems and methodology for collection, aggregation, analysis, and review of information used to determine GHG emissions; and
- Audit of sample of data used by eBay to determine GHG emissions.

Verification Opinion:

Based on the process and procedures conducted, there is no evidence that the energy and GHG emissions statement shown above:

- is not materially correct and is not a fair representation of the energy and GHG emissions data and information; and
- has not been prepared in accordance with the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2), and WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3).

It is our opinion that eBay has established appropriate systems for the collection, aggregation, and analysis of quantitative data for determination of energy consumption and GHG emissions for the stated period and boundaries.

Statement of independence, impartiality, and competence

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

No member of the verification team has a business relationship with eBay, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

Verification Statement

Energy Use and Greenhouse Gas Emissions

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of Apex's standard methodology for the verification of greenhouse gas emissions data.

Attestation:

David Reilly, Lead Verifier
ESG Principal Consultant
Apex Companies, LLC.
Santa Ana, California

John Rohde, Technical Reviewer
ESG Principal Consultant
Apex Companies, LLC.
Lakewood, Colorado

April 23, 2024

This verification opinion declaration, including the opinion expressed herein, is provided to eBay and is solely for the benefit of eBay in accordance with the terms of our agreement. We consent to the release of this declaration by you to the public or other organizations, but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this declaration.

Assurance Statement

Water Withdrawal



To: The Stakeholders of eBay

Apex Companies LLC, (Apex) was engaged to conduct an independent assurance of the water withdrawal reported by eBay for the period stated below. This assurance statement applies to the related information included within the scope of work described below.

The determination of the total water withdrawal quantity is the sole responsibility of eBay. Apex's sole responsibility was to provide independent assurance on the accuracy of the total water withdrawal quantity reported, and on the underlying systems and processes used to collect, analyze, and review the information. Apex is responsible for expressing an opinion on the water withdrawal statement based on the assurance.

Boundaries of the reporting company water withdrawal covered by the verification:

- Operational Control
- Worldwide

Water Withdrawal Reported:

- Total Municipal Water Withdrawal: 207,567 cubic meters

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

Period covered by water withdrawal assurance:

- January 1, 2023 to December 31, 2023

Criteria against which the assurance was conducted:

- CDP Guidance for Companies, for Corporate Reporting on Water on Behalf of Investors and Supply Chain Members (Water Withdrawal)

Reference Standard:

- Apex's standard procedures and guidelines for external Assurance of Sustainability Reports and International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after Dec. 15, 2015), issued by the International Auditing and Assurance Standards Board.

Level of Assurance and Qualifications:

- Limited
- Reported water withdrawal is from 32 sites
- This verification used a materiality threshold of $\pm 5\%$ for aggregate errors in sampled data.

Assurance Methodology:

- Interviews with relevant personnel of eBay and their consultant;
- Review of documentary evidence produced by eBay;
- Review of eBay data and information systems and methodology for collection, aggregation, analysis, and review of information used to determine water withdrawal reported by eBay;
- Audit of samples of data from eBay used to determine total water withdrawal.

Assurance Opinion:

Based on the process and procedures conducted, there is no evidence that the water withdrawal reported above:

- is not a fair representation of the water withdrawal data and information; and
- has not been prepared in accordance with the CDP Reporting Guidelines.

It is our opinion that eBay has established appropriate systems for the collection, aggregation, and analysis of quantitative data for determination of its water withdrawal for the stated period and boundaries.

Statement of independence, integrity, and competence

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

No member of the assurance team has a business relationship with eBay, its Directors or Managers beyond that required of this assignment. We conducted this assurance assignment independently and to our knowledge there has been no conflict of interest.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The assurance team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems, and processes, has over 20 years combined experience in this field and an excellent understanding of Apex's standard methodology for the verification of environmental data.

Attestation:

David Reilly, Lead Verifier
ESG Principal Consultant
Apex Companies, LLC.
Santa Ana, California

John Rohde, Technical Reviewer
ESG Principal Consultant
Apex Companies, LLC.
Lakewood, Colorado

April 23, 2024

This assurance statement, including the opinion expressed herein, is provided to eBay and is solely for the benefit of eBay in accordance with the terms of our agreement. We consent to the release of this statement by you to the public or other organizations, but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement

Assurance Statement

Social Metrics



To: The Stakeholders of eBay

Introduction and objectives of work

Apex Companies, LLC (Apex) has been engaged by eBay to provide limited assurance of select social metrics included in its 2023 Diversity, Equity & Inclusion Report (DEI Report). This assurance statement applies to the Subject Matter included within the scope of work described below.

This information and its presentation in the DEI Report are the sole responsibility of the management of eBay. Apex was not involved in the drafting of the Report. Our sole responsibility was to provide independent assurance on the accuracy of the Subject Matter.

Scope of work

The scope of our work was limited to assurance over the following information included within the DEI Report for the Calendar Year 2023 reporting period (the 'Subject Matter'):

- Gender: Global workforce. Total Workforce; Leaders, Tech; and Non-tech.
- Race & Ethnicity: US workforce. Total Workforce; Leaders, Tech; and Non-tech.
- Gender Pay Equity

Our assurance does not extend to any other information included in the DEI Report.

Reporting Boundaries

The following are the boundaries used by eBay for reporting sustainability data:

- Operational Control
- Worldwide - except where noted

Reporting Criteria

The Subject Matter needs to be read and understood together with the 2023 DEI Report.

Limitations and Exclusions

Excluded from the scope of our work is any assurance of information relating to:

- Activities outside the defined assurance period;
- Text or other written statements associated with eBay's 2023 DEI Report

This limited assurance engagement relies on a risk-based selected sample of sustainability data and the associated limitations that this entails. This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

Responsibilities

This preparation and presentation of the Subject Matter in the DEI Report are the sole responsibility of the management of eBay.

Apex was not involved in the drafting of the DEI Report or of the Reporting Criteria. Our responsibilities were to:

- obtain limited assurance about whether the Subject Matter has been prepared in accordance with the Reporting Criteria;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- report our conclusions to the stakeholders of eBay

Assessment Standards

- We performed our work in accordance with Apex's standard procedures and guidelines for external Assurance of Sustainability Reports and International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after Dec. 15, 2015), issued by the International Auditing and Assurance Standards Board. A materiality threshold of ± 5 - percent was set for the assurance process.

Summary of Work Performed

As part of our independent assurance, our work included:

1. Assessing the appropriateness of the Reporting Criteria for the Subject Matter;
2. Conducting interviews with relevant personnel of eBay;
3. Reviewing the data collection and consolidation processes used to compile the Subject Matter, including assessing assumptions made, and the data scope and reporting boundaries;
4. Reviewing documentary evidence provided by eBay;
5. Reviewing eBay systems for quantitative data aggregation and analysis; and
6. Assessing the disclosure and presentation of the Subject Matter to ensure consistency with assured information.

Conclusion

On the basis of our methodology and the activities described above:

- Nothing has come to our attention to indicate that the Subject Matter has not been properly prepared, in all material respects, in accordance with the Reporting Criteria; and
- It is our opinion that eBay has established appropriate systems for the collection, aggregation and analysis of quantitative data included in the scope of work.

A summary of reported data within the scope of assurance for 2023 is attached.

Assurance Statement

Social Metrics

Statement of Independence, Integrity and Competence

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

No member of the assurance team has a business relationship with eBay, its Directors or Managers beyond that required of this assignment. We have conducted this verification independently, and there has been no conflict of interest.

The assurance team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of Apex's standard methodology for the assurance of sustainability data and reports.

Attestation:

David Reilly, Lead Assuror
ESG Principal Consultant
Apex Companies, LLC.

Trevor A. Donaghu, Technical Reviewer
ESG Director
Apex Companies, LLC.

April 10, 2024

Assurance Statement

Social Metrics



Gender: Global (%)	Men	Women
Total Workforce	58%	42%
Leaders	66%	34%
Tech	73%	27%
Non-Tech	48%	52%

Race & Ethnicity: U.S. (%)	Asian	Black	Hispanic/Latino	White	Other	Two or more
Total Workforce	40%	6%	8%	44%	1%	1%
Leaders	36%	2%	4%	55%	0%	2%
Tech	68%	1%	3%	27%	0%	1%
Non-Tech	14%	11%	13%	59%	1%	2%

Gender Pay Equity (%)	Pay Parity for Women
All Regions <small>(United States, China, Germany and Ireland)</small>	100.3%
U.S.	100.5%

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