

GRI and SASB Indices

eBay Impact
2023 Report



GRI Index

To assist stakeholders in understanding and benchmarking our performance, we utilize the Global Reporting Initiative (GRI) revised Universal Standards. For additional information on the GRI Standards, please visit www.globalreporting.org.

The references provided in our GRI Content Index includes content in our [2023 Impact Report](#), direct answers with further detail and links to publicly available sources on our corporate website.

Statement of use: eBay has reported the information cited in this GRI content index for the period January 1-December 31, 2023, with reference to the GRI Standards.

GRI 1 used: GRI 1: Foundation 2021

GRI 2: General Disclosures 2021:

| Indicator | Description | References |
|-----------|---|---|
| 2-1 | Organizational details | Our Company ; 2023 Form 10K , pages 5-11 and 34 |
| 2-2 | Entities included in the organization's sustainability reporting | The boundary for eBay's 2023 Impact Report and GRI and SASB Indices, which includes the company's environmental and social disclosures, includes all activities under operational control, unless otherwise stated. |
| 2-3 | Reporting period, frequency and contact point | Our reporting period covers calendar year (January 1 – December 31) 2023; we publish an Impact Report annually; impact@ebay.com |
| 2-4 | Restatements of information | 2023 Impact Report (Environmental Footprint, pages 17-19) |
| 2-5 | External assurance | Assurance Statement |
| 2-6 | Activities, value chain and other business relationships | 2023 Form 10K , pages 5-11; eBay's supply chain consists primarily of information technology, professional services and office supplies to support our digital platforms. |
| 2-7 | Employees | 2023 Impact Report (Culture and Workforce, pages 22-24 and 26); 2023 Diversity, Equity & Inclusion Report ; 2023 Diversity, Equity & Inclusion Highlights Report ; 2023 Form 10K , pages 9-10 |
| 2-8 | Workers who are not employees | 2023 Form 10K , pages 9-10 |
| 2-9 | Governance structure and composition | 2024 Proxy Statement , pages 8 and 18-24; Governance Guidelines for the Board of Directors ; Board of Directors ; Committee Composition |
| 2-10 | Nomination and selection of the highest governance body | 2024 Proxy Statement , pages 8 and 11-16; Governance Guidelines for the Board of Directors ; Corporate Governance and Nominating Committee Charter |
| 2-11 | Chair of the highest governance body | 2024 Proxy Statement , pages 8, 15, and 20; Board of Directors |
| 2-12 | Role of the highest governance body in overseeing the management of impacts | 2023 Impact Report (Our ESG Governance Model, page 32); 2024 Proxy Statement , pages 25-28 |
| 2-13 | Delegation of responsibility for managing impacts | 2023 Impact Report (Our ESG Governance Model, page 32); 2024 Proxy Statement , pages 25-28 |
| 2-14 | Role of the highest governance body in sustainability reporting | 2023 Impact Report (Our ESG Governance Model, page 32); 2024 Proxy Statement , pages 26-27; Corporate Governance and Nominating Committee Charter |
| 2-15 | Conflicts of Interest | 2024 Proxy Statement , pages 21 and 31; Governance Guidelines for the Board of Directors |
| 2-16 | Communication of critical concerns | 2024 Proxy Statement , page 31 |
| 2-17 | Collective knowledge of the highest governance body | 2024 Proxy Statement , pages 9 and 12-16; Board of Directors |
| 2-18 | Evaluation of the performance of the highest governance body | 2024 Proxy Statement , pages 22 and 24; Governance Guidelines for the Board of Directors ; Corporate Governance and Nominating Committee Charter |

GRI Index (cont.)

GRI 2: General Disclosures 2021:

| Indicator | Description | References |
|-----------|--|--|
| 2-19 | Remuneration policies | 2024 Proxy Statement , pages 31-34 and 41-57; Governance Guidelines for the Board of Directors ; Corporate Governance and Nominating Committee Charter |
| 2-20 | Process to determine remuneration | 2024 Proxy Statement , pages 33-34 and 41-57 |
| 2-21 | Annual total compensation ratio | 2024 Proxy Statement , pages 60-70 |
| 2-22 | Statement on sustainable development strategy | 2023 Impact Report (Message from Our CEO, page 1; Message from Our CSO, page 2) |
| 2-23 | Policy commitments | 2023 Impact Report (Trusted Marketplace, pages 32-37); Human Rights Policy Statement ; Code of Business Conduct and Ethics ; Third Party Code of Business Conduct and Ethics |
| 2-24 | Embedding policy commitments | <p>2023 Impact Report (Trusted Marketplace, pages 32-37); Human Rights Policy Statement; Code of Business Conduct and Ethics; Third Party Code of Business Conduct and Ethics; As part of our enterprise risk management (ERM) processes, eBay's Board and Executive Leadership Team review the company's risks at least annually. eBay's risk management process includes the identification of company-specific risk exposures from likelihood and magnitude perspective, and which are published in SEC reporting (10-K and 10-Q) as applicable. eBay's risk management process also includes the evaluation of mitigating actions for the identified top risks.</p> <p>In 2022, eBay had a third-party conduct an assessment of our overall ERM program to highlight the current state of the program, and identify potential areas of improvement to achieve the next level of maturity of the program.</p> <p>To promote an effective risk culture, we require company-wide training on risks including privacy and information security. We provide custom risk management training to the stakeholders that we interview as part of our annual risk assessment. eBay also incorporates risk criteria into the development of our platform. For example, this risk criteria has informed product development, such as our Authenticity Guarantee.</p> |
| 2-25 | Processes to remediate negative impacts | 2023 Impact Report (Trusted Marketplace, pages 32-37); Human Rights Policy Statement ; Code of Business Conduct and Ethics ; Third Party Code of Business Conduct and Ethics |
| 2-26 | Mechanisms for seeking advice and raising concerns | 2023 Impact Report (Ethics & Compliance, pages 33-34); Code of Business Conduct and Ethics ; Integrity Helpline ; In 2023, 88% 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. |
| 2-27 | Membership associations | 2023 Impact Report (Key Sustainability Partnerships, page 23; Government Relations, pages 34-35); eBay Main Street |
| 2-28 | Compliance with laws and regulations | 2023 Form 10K |
| 2-29 | Approach to stakeholder engagement | 2023 Impact Report ; Our Company ; eBay Main Street ; Seller Showcase ; Our Community |
| 2-30 | Collective bargaining agreements | Human Rights Policy Statement |

GRI 3: Material Topics 2021:

| Indicator | Description | References |
|-----------|--------------------------------------|---|
| 3-1 | Process to determine material topics | 2023 Impact Report (Issues Material to eBay, page 5) As part of eBay's enterprise risk management (ERM) process, eBay considers the topics identified from our materiality assessment. |
| 3-2 | List of material topics | 2023 Impact Report (Issues Material to eBay, page 5) |

GRI Index (cont.)

Topic Specific Disclosures:

| Indicator | Description | References |
|--|--|---|
| ECONOMIC | | |
| GRI 201: Economic Performance 2016 | | |
| 3-3 (2021) | Management of material topic | 2023 Impact Report (Our Impact Goals, page 6; Economic Opportunity, pages 9-15; Taxation, page 34); 2022 Recommerce Report ; 2023 Form 10K , pages 7 and 40-50; Global Tax Policy |
| 201-1 | Direct economic value generated and distributed | 2023 Impact Report (Our Impact Goals, page 6; Economic Opportunity, pages 9-15); 2023 Form 10K , pages 7 and 40-50 |
| 201-2 | Financial implications and other risks and opportunities due to climate change | CDP 2023 Climate Change Response , pages 6-11; 2022 TCFD Report , pages 4-5 |
| 201-3 | Defined benefit plan obligations and other retirement plans | 2024 Proxy Statement , pages 41-57 |
| GRI 203: Indirect Economic Impacts 2016 | | |
| 3-3 (2021) | Management of material topic | 2023 Impact Report (Our Impact Goals, page 6; Economic Opportunity, pages 9-15; Employee Giving and Volunteering, page 30) 2022 Recommerce Report ; 2023 Small Business Report ; Our Community ; eBay Main Street ; eBay for Charity ; eBay Foundation |
| 203-1 | Infrastructure investments and services supported | 2023 Impact Report (Our Impact Goals, page 6; Economic Opportunity, pages 9-15; Employee Giving and Volunteering, page 30); 2022 Recommerce Report ; 2023 Small Business Report ; Our Community ; eBay Main Street ; eBay for Charity ; eBay Foundation |
| GRI 205: Anti-corruption 2016 | | |
| 3-3 (2021) | Management of material topic | 2023 Impact Report (Ethics & Compliance, pages 33-34); 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 | 2023 Impact Report (Ethics & Compliance, page 33); eBay's Ethics & Compliance function conducts regular risk assessments to understand how effective the program is at addressing the company's corruption risks . Key compliance systems managed by eBay are validated by an independent party at least annually to promote operating effectiveness and meet regulatory expectations based on our entity's licensing status. |
| 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 and 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. In 2023, 99.5% of full-time employees completed compliance and anti-corruption training. At eBay, we are also committed to ethical marketing and communications. This means we commit to sharing the social and environmental impacts of our work without exaggeration or overstatement, and only publish information we understand to be accurate so that customers, employees, investors and all stakeholders can be well informed. Additionally, we are committed to protecting vulnerable market segments (including children) and abstaining from disinforming customers on competitors and their products and services. |
| 205-3 | Confirmed incidents of corruption and actions taken | None during the reporting period. |

GRI Index (cont.)

Topic Specific Disclosures:

| Indicator | Description | References |
|--|---|--|
| ECONOMIC | | |
| GRI 2017: Tax 2019 | | |
| 3-3 (2021) | Management of material topic | 2023 Impact Report (Taxation, page 29); Global Tax Policy |
| 207-1 | Approach to tax | 2023 Impact Report (Taxation, page 29); Global Tax Policy |
| GRI 302: Energy 2016 | | |
| 3-3 (2021) | Management of material topic | 2023 Impact Report (Our Impact Goals, page 7; Environmental Footprint, pages 16 and 19-20); Environmental Policy ; For sites covered under our environmental management systems, we aim to conduct reviews and facilitate continuous improvement based on the “Plan”, “Check”, “Do”, “Act” (PCDA) model. This represents approximately 33% of our portfolio, as of year-end 2023. These facilities are also subject to energy audits to identify opportunities for improving energy efficiency performance, have quantified targets to address energy savings, and take actions to reduce energy use. Performance reports on progress are also distributed to each site’s key stakeholders on a monthly basis. Training is also provided to onsite facility personnel when updates are made to Building Automation Systems to ensure operations run efficiently. In addition, to support the management of emissions and energy, eBay’s facility located in Dublin Ireland is ISO 50001 certified (representing 2% of our portfolio) and is subject to an energy audit every 2-3 years. |
| 302-1 | Energy consumption within the organization | 2023 Impact Report (Our Impact Goals, page 7; Environmental Footprint, page 19); In 2023, eBay used 35,561 MWh of non-renewable electricity. |
| 302-3 | Energy intensity | In 2023, eBay’s energy intensity was 43,334 kilowatt hours (kWh) per million dollars of revenue. |
| 302-4 | Reduction of energy consumption | 2023 Impact Report (Our Impact Goals, page 7; Environmental Footprint, page 19) |
| GRI 303: Water and Effluents 2018 | | |
| 3-3 (2021) | Management of material topic | 2023 Impact Report (Environmental Footprint, page 22); Environmental Policy ; For sites covered under the environmental management system, water use assessments are conducted to identify opportunities for water efficiency improvements, actions are taken to improve wastewater quality, and targets are established for water use reduction. Additionally, training is provided to employees on water efficiency management programs. This represents approximately 33% of our portfolio. |
| 303-1 | Interactions with water as a shared resource | 2023 Impact Report (Environmental Footprint, page 22); Environmental Policy |
| 303-5 | Water consumption | 2023 Impact Report (Environmental Footprint, page 22) |
| GRI 304: Biodiversity 2016 | | |
| 3-3 (2021) | Management of material topic | 2023 Impact Report (Biodiversity, page 23) |
| 304-1 | Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas | 2023 Impact Report (Biodiversity, page 23); 2022 TCFD Report , page 11 |
| GRI 305: Emissions 2016 | | |
| 3-3 (2021) | Management of material topic | 2023 Impact Report (Our Impact Goals, page 7; Environmental Footprint, pages 17-20; Recommerce, page 21); 2022 Recommerce Report ; Environmental Policy |
| 305-1 | Direct (Scope 1) GHG emissions | 2023 Impact Report (Environmental Footprint, page 17) |
| 305-2 | Energy indirect (Scope 2) GHG emissions | 2023 Impact Report (Environmental Footprint, page 17) |

GRI Index (cont.)

Topic Specific Disclosures:

| Indicator | Description | References |
|--|--|--|
| ECONOMIC | | |
| GRI 305: Emissions 2016 | | |
| 305-3 | Other indirect (Scope 3) GHG emissions | 2023 Impact Report (Environmental Footprint, page 18) |
| 305-4 | GHG emissions intensity | In 2023, eBay's greenhouse gas emissions intensity was 2.61 metric tons CO2e per million dollars of revenue. |
| 305-5 | Reduction of GHG emissions | 2023 Impact Report (Our Impact Goals, page 7; Environmental Footprint, pages 17-18; Recommerce, page 24); 2022 Recommerce Report |
| GRI 306: Waste 2020 | | |
| 3-3 (2021) | Management of material topic | 2023 Impact Report (Our Impact Goals, page 7; Environmental Footprint, page 22; Recommerce, page 24); 2022 Recommerce Report ; Environmental Policy ; For sites covered under our environmental management system, eBay identifies areas where waste performance can be improved. Action plans are also implemented to reduce waste production and targets are set to minimize waste. To support efforts toward zero waste across operations, recycling programs are integrated and research and development resources are allocated to reduce waste sent to landfill. In addition, zero waste to landfill diversion rates at these facilities are certified by an independent accredited body. This represents approximately 33% of our portfolio. |
| 306-1 | Waste generation and significant waste-related impacts | 2023 Impact Report (Environmental Footprint, page 22); 2022 Recommerce Report |
| 306-2 | Management of significant waste-related impacts | 2023 Impact Report (Environmental Footprint, page 22); 2022 Recommerce Report |
| 306-3 | Waste generated | In 2023, 648 US tons of total waste was disposed of from 12 of eBay's global facilities (where data was available). |
| 306-4 | Waste diverted from disposal | 2023 Impact Report (Environmental Footprint, page 22); 2022 Recommerce Report ; In 2023, 351 US tons of total waste was recycled and 22 US tons of total waste was composted from 12 of eBay's global facilities (where data was available). The total diversion rate for these facilities was 58%. |
| 306-5 | Waste directed to disposal | In 2023, 275 US tons of total solid waste was sent to landfills from 12 of eBay's global facilities (where data was available). |
| GRI 308: Supplier Environmental Assessment 2016 | | |
| 3-3 (2021) | Management of material topic | 2023 Impact Report (Supply Chain Management, pages 33-34); Third Party Code of Business Conduct and Ethics |
| 308-1 | New suppliers that were screened using environmental criteria | 2023 Impact Report (Supply Chain Management, pages 33-34) |
| SOCIAL | | |
| GRI 401: Employment 2016 | | |
| 3-3 (2021) | Management of material topic | 2023 Impact Report (Health and Financial Benefits, pages 28-29); Our Benefits |
| 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees | 2023 Impact Report (Health and Financial Benefits, pages 28-29); Our Benefits |
| 401-3 | Parental leave | 2023 Impact Report (Health and Financial Benefits, pages 28-29); Our Benefits |
| GRI 403: Occupational Health and Safety 2018 | | |
| 3-3 (2021) | Management of material topic | Health & Safety Policy Statement |
| 403-2 | Hazard identification, risk assessment and incident investigation | Health & Safety Policy Statement |
| 403-5 | Worker training on occupational health and safety | Health & Safety Policy Statement |

GRI Index (cont.)

Topic Specific Disclosures:

| Indicator | Description | References |
|--|---|---|
| SOCIAL | | |
| GRI 404: Training and Education 2016 | | |
| 3-3 (2021) | Management of material topic | 2023 Impact Report (Investing in Leadership, pages 26-27) |
| 404-2 | Programs for upgrading employee skills and transition assistance | 2023 Impact Report (Investing in Leadership, pages 26-27); In 2023, eBay averaged 82 hours and a \$460 spend on training and development per FTE. |
| 404-3 | Percentage of employees receiving regular performance and career development reviews | 2023 Impact Report (Investing in Leadership, pages 26-27) |
| GRI 405: Diversity and Equal Opportunity 2016 | | |
| 3-3 (2021) | Management of material topic | 2023 Impact Report (Diversity, Equity & Inclusion, page 31); 2023 Diversity, Equity & Inclusion Report ; 2023 Diversity, Equity & Inclusion Highlights Report ; 2023 Form 10K , pages 9-10; eBay provides training to all employees on discrimination and harassment in the workplace and has a corrective action process in place for discriminatory behavior or harassment. |
| 405-1 | Diversity of governance bodies and employees | 2023 Impact Report (Diversity, Equity & Inclusion, page 31); 2023 Diversity, Equity & Inclusion Report ; 2023 Diversity, Equity & Inclusion Highlights Report ; 2023 Form 10K , pages 9-10; Board of Directors ; 2024 Proxy Statement , page 9 |
| 405-2 | Ratio of basic salary and remuneration of women to men | 2023 Diversity, Equity & Inclusion Report ; 2023 Diversity, Equity & Inclusion Highlights Report |
| GRI 413: Local Communities 2016 | | |
| 3-3 (2021) | Management of material topic | 2023 Impact Report (Our Impact Goals, page 6; Economic Opportunity, pages 9-15; Employee Giving and Volunteering, page 30) 2022 Recommerce Report ; 2023 Small Business Report ; Our Community ; eBay Main Street ; eBay for Charity ; eBay Foundation |
| 413-1 | Operations with local community engagement, impact assessments and development programs | 2023 Impact Report (Our Impact Goals, page 6; Economic Opportunity, pages 9-15; Employee Giving and Volunteering, page 30) 2022 Recommerce Report ; 2023 Small Business Report ; Our Community ; eBay Main Street ; eBay for Charity ; eBay Foundation |
| GRI 414: Supplier Social Assessment 2016 | | |
| 3-3 (2021) | Management of material topic | 2023 Impact Report (Supply Chain Management, pages 33-34; Third Party Code of Business Conduct and Ethics) |
| 414-1 | New suppliers that were screened using labor practices criteria | 2023 Impact Report (Supply Chain Management, pages 33-34) |
| GRI 415: Public Policy 2016 | | |
| 3-3 (2021) | Management of material topic | 2023 Impact Report (Government Relations, pages 34-35); eBay Main Street ; Government Relations |
| 415-1 | Political contributions | U.S. Political Contributions and Disclosures |
| GRI 418: Customer Privacy 2016 | | |
| 3-3 (2021) | Management of material topic | 2023 Impact Report (Platform Security, pages 36-37); Privacy Center ; User Privacy Notice |
| 418-1 | Substantiated complaints regarding breached of customer privacy and losses of customer data | None during the reporting period. |

SASB Disclosures

To assist investors and other stakeholders, eBay has cross-referenced SASB accounting metrics for the ecommerce industry to disclosures within our [2023 Impact Report](#). For additional information, please visit www.sasb.org.

| Code | Accounting Metrics | References |
|--|--|---|
| Hardware Infrastructure Energy & Water Management | | |
| CG-EC-130a.1 | (1) Total energy consumed (2) percentage grid electricity (3) percentage renewable | 2023 Impact Report (Environmental Footprint, pages 19-20) |
| CG-EC-130a.2 | (1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress | 2023 Impact Report (Environmental Footprint, page 22); In 2023, less than 2% of water consumed was in regions with extremely high baseline water stress; approximately 75% of water consumed was in regions with high baseline water stress. The majority of water consumed in regions with high baseline water stress was from one data center location, which has now been classified as a high baseline water stress location based on the WRI Aqueduct Tools latest update which occurred in 2023. |
| CG-EC-130a.3 | Discussion of the integration of environmental considerations into strategic planning for data center needs | 2023 Impact Report (Environmental Footprint, pages 16-22) |
| Data Privacy & Advertising Standards | | |
| CG-EC-220a.1 | Number of users whose information is used for secondary purposes | <p>2023 Impact Report (Platform Security, pages 36-37); Privacy Center; User Privacy Notice;</p> <p>Our Privacy Principles and User Privacy Notice describe how we approach data privacy and outline how eBay collects, uses, shares and manages personal information. Our Privacy Center ensures transparency about the user data we collect, allowing users to easily access, update and make choices regarding their data. This includes self-service guidance for users (for example, on how to access their personal information or opt out of direct marketing), as well as FAQs and a contact form. The Privacy Center also explains our privacy principles, offers answers to FAQs, and region specific self-service guidance.</p> <p>Furthermore, we provide comprehensive and regular privacy training to all employees, including on our Privacy Principles and User Corporate Rules. The Corporate Rules are also an integral part of eBay's Code of Business Conduct and Ethics, and reports of suspect violations are investigated promptly. Consequences of confirmed violations may include disciplinary action such as additional training, coaching, or where appropriate, termination.</p> |
| CG-EC-220a.2 | Description of policies and practices relating to behavioral advertising and user privacy | 2023 Impact Report (Platform Security, pages 36-37); Privacy Center ; User Privacy Notice |
| Data Security | | |
| CG-EC-230a.1 | Description of approach to identifying and addressing data security risks | <p>2023 Impact Report (Platform Security, pages 36-37); Privacy Center; User Privacy Notice;</p> <p>Policies and procedures are in place for all employees to ensure that they are aware of the importance of information security: an information security policy is internally available to all employees; awareness training occurs on an ongoing basis; employees can notify the cybersecurity incident response team as well as an anonymous hotline in the event an employee notices something suspicious; and non-compliance with information security standards may be subject to disciplinary action.</p> |
| CG-EC-230a.2 | (1) Number of data breaches (2) percentage involving personally identifiable information (PII) (3) Number of users affected | None during the reporting period. |

SASB Disclosures (cont.)

| Code | Accounting Metrics | References |
|--|--|--|
| 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 | 2023 Impact Report (Diversity, Equity & Inclusion, page 31); 2023 Diversity, Equity & Inclusion Report ; 2023 Diversity, Equity & Inclusion Highlights Report |
| Product Packaging & Distribution | | |
| CG-EC-410a.1 | Total greenhouse gas (GHG) footprint of product shipments | In 2023, the total estimated GHG footprint of all product shipments was approximately 1.4 million metric tons of CO ₂ e. |
| CG-EC-410a.2 | Discussion of strategies to reduce the environmental impact of product delivery | 2023 Impact Report (Environmental Footprint, pages 18 and 21); 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. Boxes are made from at least 40% recycled fibers, curbside recyclable, and certified by the Sustainable Forestry Initiative (SFI) . For air jackets, we procure 35% exterior post-consumer recycled material. Stickers are 100% curbside recyclable and tissue is compostable. Additionally, mailers include 95% post-consumer recycled paperboard, curbside recyclable foam dot and paper padded, as well as 100% biodegradable and home compostable polyethylene., |
| CG-EC-000.A | Measure of user activity | Our Company ; 2023 Form 10K , page ; At the end of 2023, eBay had 132 million active buyers and approximately 2.0 billion live listings globally. |
| CG-EC-000.B | Data processing capacity | 2023 Impact Report (Environmental Footprint, pages 19-20); In 2023, data center electricity consumption was 382,643 MWh. Approximately 67% of this electricity consumption was from outsourced data centers. |
| CG-EC-000.C | Number of shipments | 2023 Form 10K , pages 5 and 7; In 2023, eBay enabled more than \$73 billion of gross merchandise volume, of which approximately 52% was generated outside the United States. |

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