



Report of Independent Accountants

To the Management of PayPal Holdings, Inc.,

We have reviewed the accompanying management assertion of PayPal Holdings, Inc. (“PayPal”) that the greenhouse gas (GHG) emissions, energy, suppliers climate targets, and workforce metrics as of or for the year ended December 31, 2025 (FY 25) and the leadership metrics as of April 7, 2026, (collectively, the “metrics”) in management’s assertion are presented in accordance with the assessment criteria set forth in management’s assertion. PayPal’s management is responsible for its assertion and for the selection of the criteria, which management believes provide an objective basis for measuring and reporting on the metrics. Our responsibility is to express a conclusion on management’s assertion based on our review.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C section 105, *Concepts Common to All Attestation Engagements*, and AT-C section 210, *Review Engagements*. Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to management’s assertion in order for it to be fairly stated. The procedures performed in a review vary in nature and timing from, and are substantially less in extent than, an examination, the objective of which is to obtain reasonable assurance about whether management’s assertion is fairly stated, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements related to the engagement.

The firm applies the Statements on Quality Management Standards established by the AICPA.

The procedures we performed were based on our professional judgment. In performing our review, we performed inquiries, performed tests of mathematical accuracy of computations on a sample basis, read relevant policies to understand terms related to relevant information about the metrics, and reviewed supporting documentation in regard to the completeness and accuracy of the data in the metrics on a sample basis.

GHG emissions quantification is subject to significant inherent measurement uncertainty because of such things as GHG emissions factors that are used in mathematical models to calculate GHG emissions, and the inability of these models, due to incomplete scientific knowledge and other factors, to accurately measure under all circumstances the relationship between various inputs and the resultant GHG emissions. Environmental and energy use data used in GHG emissions calculations are subject to inherent limitations, given the nature and the methods used for measuring such data. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.

The preparation of the energy metrics requires management to establish the criteria, make determinations as to the relevancy of information to be included, and make assumptions that affect reported information. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.

As discussed in management’s assertion, PayPal has estimated GHG emissions for certain emissions sources and consumption for certain energy sources for which no primary data is available.

Based on our review, we are not aware of any material modifications that should be made to PayPal Holdings, Inc.’s management assertion in order for it to be fairly stated.

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
San Jose, California
May 12, 2026

PAYPAL HOLDINGS, INC. MANAGEMENT ASSERTION

Overview

With respect to the greenhouse gas (GHG) emissions, energy, suppliers climate targets, and workforce metrics presented in the tables below as of or for the year ended December 31, 2025 (FY 25) and the leadership metrics as of April 7, 2026, (collectively, the “metrics”), management of PayPal Holdings, Inc. (PayPal or management) asserts that such metrics are presented in accordance with the assessment criteria set forth below. PayPal is responsible for the selection of the criteria, which management believes provide an objective basis for measuring and reporting on the metrics, and for the completeness, accuracy, and validity of the metrics.

Organizational Boundary

PayPal uses the operational control approach to account for and report the GHG emissions and energy metrics. For Scope 1 and 2 GHG emissions and energy metrics, the boundary includes all office and data center facilities (owned or leased) and aircraft where PayPal has operational control of relevant operational activities. For the Scope 3 GHG emissions metrics, this includes GHG emissions associated with the business activities of PayPal and its consolidated subsidiaries. For the Supplier Climate Target metric, this includes annual value chain spend associated with the business activities of PayPal and its consolidated subsidiaries. Data does not include the impact of Inguz Digital, which was acquired in October 2025. Per Company policy, PayPal will assess operational control and the relevant environmental aspects within 24 months of the acquisition date.

With respect to the workforce and leadership metrics, please refer to footnotes 13 - 34, which includes a definition of the “Boundary” used to account for and report the workforce metrics.

Additionally, management asserts that the terms “total” and “global”, as used throughout this report, are intended to be interpreted as synonymous.

Table 1: Metrics - GHG Emissions

GHG EMISSIONS METRICS	DEFINITION OF METRIC ^{(1), (2), (3)}	METRIC (FOR THE YEAR ENDED 12/31/25)
Scope 1 GHG emissions: Total	Direct GHG emissions from stationary equipment fuel consumption, mobile fuel consumption, and refrigerants ⁽⁴⁾	2.1 MTCO ₂ e (in thousands)
Scope 2 Location-Based GHG emissions: Total	Indirect GHG emissions from the generation of purchased electricity, cooling, and heating, using the location-based method ⁽⁵⁾	75.4 MTCO ₂ e (in thousands)
Scope 2 Market-Based GHG emissions: Total	Indirect GHG emissions from the generation of purchased electricity, cooling, and heating, using the market-based method ⁽⁵⁾	9.1 MTCO ₂ e (in thousands)
Scope 3 Category 3: Fuel & Energy-Related Activities (FERA)	Indirect GHG emissions from purchased fuel and energy, including: <ul style="list-style-type: none"> Upstream well-to-tank emissions from purchased fuels Upstream well-to-tank emissions from generation of purchased electricity, cooling, and heating Upstream well-to-tank emissions from transmission and distribution losses from purchased electricity, cooling, and heating Transmission and distribution losses from generation of purchased electricity, cooling, and heating ⁽⁶⁾ 	6.5 MTCO ₂ e (in thousands) (MBM) 17.8 MTCO ₂ e (in thousands) (LBM)
Scope 3 Category 6: Business travel	Indirect GHG emissions from hotel stays, commercial passenger air travel, rail travel, rental car travel, and ride-share ⁽⁷⁾	20.1 MTCO ₂ e (in thousands)

Table 2: Metrics - Energy

ENERGY METRICS	DEFINITION OF METRIC ⁽⁸⁾	METRIC (FOR THE YEAR ENDED 12/31/25)
Global energy use	Total facilities (office and data center) energy use from stationary fuels, self-generated electricity, and purchased electricity, cooling, and heating ⁽⁹⁾	231.5 MWh (in thousands)
Clean energy(% of total energy use)	Total clean energy procured and generated on-site as a percentage of global facilities (office and data center) energy use ⁽¹⁰⁾	92%
Clean energy: Data centers (% of energy use)	Total clean energy procured for data centers as a percentage of global data center energy use ⁽¹¹⁾	100%

Table 3: Metrics – Supplier Climate Target

SUPPLIER CLIMATE TARGET METRIC	DEFINITION OF METRIC	METRIC (FOR THE YEAR ENDED 12/31/25)
Suppliers who meet our climate criteria (% of suppliers by spend)	Percentage of annual procurement spend in USD sourced from suppliers that meet climate criteria ⁽¹²⁾	57%

Table 4: Metrics – Leadership

LEADERSHIP METRICS	DEFINITION OF METRIC	METRIC (as of 4/7/26)
Board diversity (% of Board)	Percent of Board of Directors members who identify as female and/or ethnically diverse ⁽¹³⁾	55%
Female (% of Executive Officers)	Percent of Executive Officers who identify as female ⁽¹⁴⁾	42.9%
Ethnically diverse (% of Executive Officers)	Percent of Executive Officers who identify as ethnically diverse ⁽¹⁵⁾	57.1%
Diverse Executive Officers (% of Executive Officers)	Percent of Executive Officers who identify as female and/or ethnically diverse ⁽¹⁶⁾	85.7%

Table 5: Metrics – Workforce: Employee Engagement and Satisfaction

ENGAGEMENT METRICS	DEFINITION OF METRIC ⁽¹⁷⁾	METRIC (as of 12/31/25)
Annual employee survey participation rate	Percent of global employees who completed the Engage survey ⁽¹⁸⁾	80%
Annual employee survey participation rate - Engagement score	Average employee response rate based on responses to two survey questions: “I would recommend PayPal as a great place to work” and “How happy are you working at PayPal” ⁽¹⁹⁾	75

Table 6: Metrics – Workforce: Representation

REPRESENTATION METRICS	DEFINITION OF METRIC ⁽²⁰⁾	METRIC (as of 12/31/25)
Global gender diversity (% of global workforce) - Female	Percent of total employees who identify as female ⁽²¹⁾	41.7%
U.S. ethnic diversity (% of U.S. workforce)	Percent of U.S. employees who identify as ethnically diverse ⁽²²⁾	58.0%
Global employees	Total number of employees ⁽²³⁾	23,800

Overall workforce by region – Americas	Percent of total employees located in the Americas ⁽²⁴⁾	46%
Overall workforce by region - Asia-Pacific	Percent of total employees located in Asia-Pacific ⁽²⁵⁾	42%
Overall workforce by region - Europe and Middle East	Percent of total employees located in Europe and Middle East ⁽²⁶⁾	12%
Global employees - U.S.-based	Number of employees located in the U.S. ⁽²⁷⁾	9,600
Global employees - Countries	Number of countries with employees ⁽²⁸⁾	28
Global employees - Nationalities	Number of employee nationalities ⁽²⁹⁾	142
Employee Resource Groups (ERGs)	Number of PayPal- supported Employee Resource Groups ⁽³⁰⁾	8

Table 7: Metrics – Workforce: Compliance Training

TRAINING METRIC	DEFINITION OF METRIC ⁽³¹⁾	METRIC (as of 12/31/25)
Employee completion of annual compliance training (% of total workforce)	Percent of total employees and non-employees who have completed annual assigned required training under the compliance and ethics training program ⁽³²⁾	100%

Table 8: Metrics – Workforce: Employee Turnover

TURNOVER METRIC	DEFINITION OF METRIC ⁽³³⁾	METRIC (as of 12/31/25)
Total voluntary turnover rate	Percent of global employees terminated from PayPal in 2025 on a voluntary basis ⁽³⁴⁾	11%

GHG emissions metrics assessment criteria

1. PayPal considers the principles and guidance of the World Resources Institute (WRI) and the World Business Council for Sustainable Development’s (WBCSD) *The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition, GHG Protocol Scope 2 Guidance: An amendment to the GHG Protocol Corporate Standard*, and *Corporate Value Chain (Scope 3) Accounting and Reporting Standard: Supplement to the GHG Protocol Accounting and Reporting Standard* (collectively, the “GHG Protocol”).
2. GHG emissions quantification is subject to significant inherent measurement uncertainty due to, among other things, GHG emissions factors that are used in mathematical models to calculate GHG emissions, and the inability of these models, due to incomplete scientific knowledge and other factors, to accurately measure under all circumstances the relationship between various inputs and the resultant GHG emissions. Environmental and energy use data used in GHG emissions calculations are subject to inherent limitations given the nature and the methods used for measuring such data. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.
3. GHG emissions are expressed in carbon dioxide equivalents (CO₂e) and Scope 1, Scope 2, and Scope 3 GHG emissions are inclusive of carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), and refrigerants such as hydrofluorocarbons (HFCs). Sulfur hexafluoride (SF₆), perfluorocarbons (PFCs), and nitrogen trifluoride (NF₃) are not emitted as a result of activities of PayPal. Emissions from CO₂ represent over 98% of combined Scope 1 and Scope 2 market-based emissions. N₂O and CH₄ together account for approximately 1%, and HFCs and other refrigerant gases for less than 1%. These CO₂e emissions utilize Global Warming Potentials (GWPs) defined by the Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (AR5 – 100 year) and Sixth Assessment Report (AR6 – 100 year). CO₂e emissions are calculated by multiplying actual or estimated activity data (e.g., energy consumption, refrigerant gas loss, spend) by the relevant emission factor and/or GWP. Emission factors are updated annually where applicable. GHG emissions metrics in this Management Assertion are rounded to the nearest 100

metric tons CO₂e.

4. Related to Scope 1 GHG emissions:

- Stationary equipment fuel and mobile fuel
 - Stationary equipment fuel consists of natural gas and diesel. Consumption is based on internal facilities team records of natural gas and diesel consumption invoices or meter readings for office facilities
 - Mobile fuel consists of jet kerosene. Consumption is based on internal flight operations team log of annual jet kerosene consumption by corporate aircraft.
 - Emission factor: Stationary equipment fuel and mobile fuel:
 - U.S. Environmental Protection Agency (EPA) 2025 GHG Emission Factors Hub, Center for Corporate Climate Leadership
- Refrigerants:
 - Refrigerant consists of HFCs used in cooling and refrigerant equipment at PayPal facilities. Consumption is based on internal facilities team record of refrigerant recharge logs where PayPal maintains Operational Control over refrigerant-using equipment.
- Electricity generated on-site by the photovoltaic system at PayPal's San Jose headquarters office is assumed to be used on-site and contributes zero emissions.

5. Related to Scope 2 GHG emissions:

- Electricity consists of electricity purchased from electric utility service providers or from property owners for PayPal's direct use at office and data center facilities. Consumption is based on meter readings obtained from utility or property owner meters. Where meter readings could not be obtained, consumption is estimated using an average of actual data from bookending months (primary method) or actual data from the same period of the prior year (secondary method).
- Heating and cooling consist of steam purchased for one facility in Europe and chilled water purchased for one facility in Asia. Consumption is based on meter readings obtained from property owner meters. No estimates have been used for steam or chilled water.
- Emission factors: Location-based:
 - Purchased electricity:
 - U.S. facilities: U.S. EPA Emissions & Generation Resource Integrated Database (eGRID) 2023 (published 2025).
 - German facilities: Entwicklung der spezifischen Treibhausgas-Emissionen des deutschen Strommix in den Jahren 1990–2024 (published 2025)
 - Irish facilities: Commission for Regulation of Utilities (CRU) Fuel Mix Disclosure and CO₂ Emissions 2023 (published 2024)
 - UK facilities: Department for Energy Security and Net Zero (DESNZ) Conversion Factors 2025
 - Australian facilities: Department of Climate Change, Energy, the Environment and Water (DCCEEW) Australian National Greenhouse Accounts Factors (NGAF) 2024
 - Singapore facilities: Energy Market Authority (EMA) Electricity Grid Emission Factor 2024
 - All other facilities outside the U.S.: International Energy Agency (IEA) Emission Factors 2023 (published 2025)
 - Purchased steam: DESNZ Conversion Factors 2025
 - Purchased chilled water: IEA Electricity 2022 (published 2024)
- Emission factors: Market-based:
 - Energy Attribute Certificates (EACs) procured through Renewable Energy Certificates (RECs) and Guarantees of Origin (GOs) obtained via (i) power purchase agreements (PPAs), (ii) utility programs with suppliers (U.S. and certain European Union (EU) countries), and (iii) the direct purchase of RECs (U.S.).
 - The RECs and GOs have been retired or have been contracted for and will be retired by August 31, 2026 by PayPal, on PayPal's behalf, or with attestation of allocation to PayPal.
 - After application of EACs, RECs, GOs, PPAs and supplier-specific programs, the following hierarchy was applied:
 - Purchased electricity at U.S. facilities (CO₂): 2024 Green-e® Residual Mix Emissions Rates (2022 Data)
 - Purchased electricity at European facilities, excluding Ireland (CO₂): European Residual Mixes 2024, Association of Issuing Bodies (AIB) (published 2025)

- Purchased electricity at Irish facilities (CO₂): Fuel Mix Disclosure and CO₂ Emissions 2023 (published 2024)
 - Purchased steam: DESNZ Conversion Factors 2025
 - Purchased electricity (CH₄, N₂O) at facilities in all countries, heating and cooling: For market-based calculations, where residual mix emission factors are not available, location-based factors are applied.
 - Less than 1% of the reported Scope 2 GHG emissions (location-based) and approximately 2% of the reported Scope 2 GHG emissions (market-based) from the sources above was estimated.
6. Related to Scope 3, category 3 GHG emissions, upstream fuel- and energy-related activities:
- Upstream emissions (Well-to-Tank (WTT)) calculated based on activity data (natural gas, diesel, jet kerosene, and purchased electricity, heating and cooling) from Scope 1 and Scope 2 GHG emissions, as well as upstream WTT emissions from transmission and distribution losses from purchased electricity, heating and cooling.
 - For transmission and distribution (T&D) losses from purchased electricity, heating and cooling only, associated emissions calculated in Scope 2 emissions are multiplied using the T&D generation loss rates from eGRID 2023 (published 2025) for U.S. facilities as loss rates are already included in the emission factor for other facilities.
 - For the market-based method: For purchased electricity covered by EACs, upstream WTT emissions were assumed to be zero to reflect the clean energy attributes of the purchased electricity. Upstream WTT emissions from purchased fuels, steam and cooling, T&D losses, and upstream WTT emissions from T&D losses were calculated using the same method as for location-based emissions.
 - Emission factors:
 - U.S. facilities: Internally derived based on U.S. EPA eGRID 2023 (published 2025) and IEA 2023 (published 2025)
 - Canadian facilities: Internally derived based on Environment and Climate Change Canada National Inventory Report 1990-2024: Greenhouse Gas Sources and Sinks in Canada (published 2025) and IEA 2023 (published 2025)
 - Australian facilities: Department of Climate Change, Energy, the Environment and Water (DCCEE) and Australian National Greenhouse Accounts Factors (NGAF) 2025
 - All other facilities: IEA Emission Factors 2023 (published 2025)
7. Related to Scope 3, category 6 GHG emissions, business travel:
- For commercial passenger air travel and rail transportation, travel mileage data is obtained from third party travel booking vendor or from airlines. For air travel, flight class (e.g., economy, business, first class) is also obtained from the travel booking vendor or airlines.
 - For rental cars, the rental car fuel consumption or trip distance is obtained from third party travel booking vendor or from rental car agencies.
 - For hotel stays, the number of hotel nights by country are obtained from third party travel booking vendor or from hotel operators.
 - For ride-share services, miles traveled are obtained from the ride-share service provider. For ride-share services where activity data is not provided, data is estimated by extrapolating the emissions per dollar of spend for ride-share service providers where activity data is available to derive an emissions factor on a per-dollar spend basis.
 - Paidy (a PayPal subsidiary) employee travel and travel booked using a corporate credit card are excluded.
 - Emission factors:
 - Commercial passenger air travel (short-haul): U.S. EPA 2025 GHG Emission Factors Hub, Center for Corporate Climate Leadership
 - Commercial passenger air travel (all other): DESNZ Conversion Factors 2025, which include radiative forcing and distance uplift
 - Rail transportation (U.S.): U.S. EPA Emission Factors for Greenhouse Gas Inventories 2025
 - Rail transportation (outside U.S.): DESNZ Conversion Factors 2025
 - Hotel stays (countries included in DESNZ): DESNZ Conversion Factors 2025
 - Hotel stays (countries not included in DESNZ): Internally derived using a weighted average of average emission factors from the 2021 Hotel Sustainability Index.
 - Rental cars and ride-share services (U.S.): U.S. EPA Emission Factors for Greenhouse Gas

- Inventories 2025
 - o Rental cars and ride-share services (outside U.S.): DESNZ Conversion Factors 2025

Energy metrics assessment criteria

8. The preparation of the energy metrics requires management to establish the criteria, make determinations as to the relevancy of information to be included, and make assumptions that affect reported information. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.
9. Related to Global energy use:
 - Calculated as the total amount of energy used by PayPal, as described under Scope 1 and Scope 2 emissions above, excluding jet fuel and refrigerants.
 - Global energy use is rounded to the nearest 100 megawatt-hours.
 - Less than 1% of the reported global energy use was estimated.
10. Related to Clean energy (% of total energy use):
 - Calculated as the total amount of EACs procured or generated by on-site photovoltaic systems for all office and data center facilities, as described under Scope 1 and Scope 2 emissions above, divided by total energy use.
 - Clean energy (% of total energy use) is rounded to the nearest 1 percent.
11. Related to Clean energy: Data centers (% of energy use):
 - Calculated as the total amount of EACs procured for all data center facilities, as described under Scope 2 emissions above, divided by global facilities energy use for data centers.
 - Clean energy: Data centers (% of energy use) is rounded to the nearest 1 percent.

Supplier Climate Target metric assessment criteria

12. Related to suppliers who meet our climate criteria (% of suppliers by spend):
 - Calculated as the total amount of annual procurement in USD sourced from suppliers that meet minimum criteria for GHG reduction targets, divided by total annual procurement in USD sourced from all suppliers.
 - o When calculating this metric, spend that is not relevant to PayPal's Scope 3 supply chain emission inventory (e.g., taxes, utilities, agency and pass-through payment transactions) is excluded.
 - Supplier procurement data is obtained from PayPal accounts payable system and PayPal travel management system (business travel related procurement).
 - Supplier minimum climate criteria are established by PayPal and are as follows:
 - o Supplier has disclosed Scope 1 and 2 GHG emissions, and
 - o Supplier has set a GHG reduction target
 - To identify supplier fulfillment of the minimum criteria, the following datasets are utilized:
 - o CDP Supply Chain Member dataset containing PayPal suppliers' 2025 CDP Climate Change Questionnaire responses
 - Progress on suppliers meeting climate criteria (% of vendors by spend) is rounded to the nearest 1 percent.
 - Beginning in 2025, PayPal updated the methodology for this metric to reflect its updated supplier climate target, which more directly focuses on supply chain climate risks relevant to its business. As part of this update, the supplier minimum climate criteria were refined to emphasize supplier disclosure of Scope 1 and Scope 2 GHG emissions and the establishment of emissions reduction targets.

Leadership metrics assessment criteria

13. Related to Board diversity %:
 - Calculated based on the number of Board members who have self-identified as female and/or Black or African American, Hispanic or LatinX, American Indian or Alaska Native, Asian, Native Hawaiian or Other Pacific Islander, or Two or More Races in the Board self-disclosure survey.
14. Related to female (% of Executive Officers):
 - Calculated based on the number of Executive Officers (as listed in the 2026 Proxy Statement) who have self-identified as female in PayPal's HR system divided by the total number of Executive Officers (as listed in the 2026 Proxy Statement) in PayPal's HR system.

15. Related to ethnically diverse (% of Executive Officers):
 - Calculated based on the number of Executive Officers (as listed in the 2026 Proxy Statement) who have self-identified as Black or African American, Hispanic or LatinX, American Indian or Alaska Native, Asian, Native Hawaiian or Other Pacific Islander, or Two or More Races in PayPal’s HR system divided by the total number of Executive Officers (as listed in the 2026 Proxy Statement) in PayPal’s HR system.
16. Related to diverse Executive Officers (% of Executive Officers):
 - Calculated based on the number of Executive Officers (as listed in the 2026 Proxy Statement) who have self-identified as female and/or Black or African American, Hispanic or LatinX, American Indian or Alaska Native, Asian, Native Hawaiian or Other Pacific Islander, or Two or More Races in PayPal’s HR system divided by the total number of Executive Officers (as listed in the 2026 Proxy Statement) in PayPal’s HR system.

Workforce metrics: Employee Engagement and Satisfaction assessment criteria

17. Boundary
 - Total number of global employees in PayPal’s HR system at the time of the employee survey in May 2025. Global employees include the following categories of employees from PayPal’s HR system: full-time and part-time. Interns, full-time and part-time employees with future termination dates, and contingent workers are excluded unless such employees request the survey directly. Employees of Paidy are excluded.
 - Employee Engagement and Satisfaction metrics are converted from a mean score on a five-point scale to a score out of 100, then rounded to the nearest whole number.
 - The employee survey was administered by a third-party organization.
18. Related to annual employee survey participation rate:
 - Calculated based on the number of employees within the boundary who completed the survey divided by the total number of global employees within the boundary as of the survey completion date.
19. Related to annual employee survey participation rate - engagement score:
 - Calculated the average employee response rating of two survey questions: “How happy are you working at PayPal?” and “I would recommend PayPal as a great place to work.”

Workforce metrics: Representation assessment criteria

20. Boundary
 - Total number of global employees in PayPal’s HR system. Global employees include the following categories of employees from PayPal’s HR system: full-time and part-time. Interns and contingent workers are excluded. Except for the total number of global employees metric (see footnote #23), employees of Paidy are excluded from all workforce metric calculations.
 - Employees who leave race/ethnicity and/or gender unspecified are included only in the total global employee count for diversity calculations.
21. Related to global gender diversity (% of global workforce) - female:
 - Calculated based on the number of global employees who have self-identified as female in PayPal’s HR system divided by the total number of global employees in PayPal’s HR system, rounded to the nearest tenth of a percent.
22. Related to U.S. ethnic diversity % of U.S. workforce:
 - Calculated based on the number of U.S. employees who have self-identified as Black or African American, Hispanic or LatinX, American Indian or Alaska Native, Asian, Native Hawaiian or Other Pacific Islander, or Two or More Races in PayPal’s HR system divided by the total number of employees whose work location is “United States of America” in PayPal’s HR system, rounded to the nearest tenth of a percent.
23. Related global employees:
 - Calculated based on the total number of global employees in PayPal’s HR system, plus employees of Paidy added outside of the system, rounded to the nearest hundred.

24. Related to overall workforce by region - Americas:
 - Calculated based on the total number of employees whose work location is in the Americas region in PayPal's HR system divided by the total number of global employees in PayPal's HR system, rounded to the nearest one percent.
25. Related to overall workforce by region - Asia-Pacific:
 - Calculated based on the total number of employees whose work location is in the Asia-Pacific region in PayPal's HR system divided by the total number of global employees in PayPal's HR system, rounded to the nearest one percent.
26. Related to overall workforce by region - Europe and Middle East:
 - Calculated based on the total number of employees whose work location is in Europe or the Middle East region in PayPal's HR system divided by the total number of global employees in PayPal's HR system, rounded to the nearest one percent.
27. Related to global employees - U.S.-based:
 - Calculated based on the total number of employees whose work location is U.S. in PayPal's HR system, rounded to the nearest hundred.
28. Related to global employees - countries:
 - Calculated based on the number of unique countries designated with a work location for at least one employee in PayPal's HR system.
29. Related to global employees - nationalities:
 - Calculated based on the number of unique nationalities present in the global employee population from each employee's self-selected primary nationality within PayPal's HR system.
30. Related to number of Employee Resource Groups (ERGs):
 - Number of Employee Resource Groups as listed on PayPal's employee Intranet site.

Workforce metrics: Compliance Training assessment criteria

31. Boundary
 - Based on annual required training assigned to full-time and part-time employees, interns, and non-employees (contingent workers) based on their role and responsibilities in the organization. Full-time and part-time new hires and Paidy are excluded from the scope of this metric, as their training is tracked separately.
32. Related to employee completion of annual compliance training (% of total workforce):
 - Calculated based on assigned and required annual trainings issued under annual compliance and ethics training program in the learning management system.
 - Employee completion of annual compliance training (% of total workforce) is rounded to the nearest one percent.

Workforce metrics: Employee Turnover assessment criteria

33. Boundary
 - Total number of global full-time and part-time employees as obtained from PayPal's HR system who were terminated between 1/1/2025 and 12/31/2025, excluding interns and contingent workers. Employees of Paidy are excluded.
 - Employee turnover is rounded to the nearest tenth of a percent.
 - Employees who were hired (but did not start) in 2025 are excluded.
 - Employees who exit and rejoin but meet our bridging of service policy are excluded. When exiting a second time, they are counted only once.
34. Related to total voluntary turnover rate:
 - Calculated based on number of employees terminated in 2025, categorized as "voluntary" in PayPal's HR system, divided by the average monthly global employee count in PayPal's HR system.
 - Voluntary termination is defined as employee-initiated.