Etsy

Risk Oversight Committee Charter

A. Purpose

The purpose of the Risk Oversight Committee (the "**Committee**") of the Board of Directors (the "**Board**") of Etsy, Inc. ("**Etsy**") is to assist the Board with its oversight of Etsy's management of risk exposures, as well as oversight of management's processes for effectively monitoring and mitigating risk.

B. Composition

The Committee shall have at least two members, with the exact number to be determined by the Board. The members and the Chair of the Committee shall be appointed annually by the Board based on the recommendation of the Nominating and Corporate Governance Committee. Each member shall serve until his or her resignation, retirement, removal by the Board, or until his or her successor is appointed.

C. Responsibilities and Duties

The principal responsibilities and duties of the Committee are set forth below. These duties are provided as a guide with the understanding that the Committee will carry them out in a manner that is appropriate given Etsy's needs and circumstances. The Board or Committee may supplement them as appropriate and may deviate from them to the extent permitted under applicable law and may establish policies and procedures from time to time that it deems necessary or advisable in fulfilling its responsibilities.

1. Risk Oversight Committee Responsibilities

The following risks will be overseen by the Committee:

- Technology and information security related risks, including cyber security risks and related disclosure requirements, and risks posed by artificial intelligence and machine learning models;
- Regulatory and compliance risks, including, *inter alia*, marketplace regulation, data protection and privacy, corporate compliance, and regulatory change management;

- Marketplace risks, including content moderation, intellectual property and anti-counterfeit programs, marketplace fraud, product safety, and financial crime;

- Operational resilience risks, inclusive of third-party and supplier risks; and

- Payments operations and payments risks.

2. Risk Oversight by Board and Other Committees

The full Board will continue to directly oversee risks related to:

- Etsy's business strategy and capital structure; and

- Risks not otherwise delegated to a committee of the Board.

The Audit Committee will continue to assist the Board in its oversight of:

- Risk assessment and risk management associated with Etsy's financial reporting, including external ESG reporting, accounting and auditing matters, taxes, investments, cash management and foreign exchange management, as well as Etsy's major financial risk exposures and the steps taken by management to identify, monitor and control these exposures, as well as updates on any material pending or threatened litigation matters; and

- The proposed risk-based Internal Audit plan and budget, and reports prepared by Internal Audit.

The Compensation Committee will continue to assist the Board in its oversight of:

- Risks associated with Etsy's compensation policies, programs and practices;

- An annual compensation risk assessment to assess whether any Etsy compensation policy, program or practice encourages inappropriate risk-taking;

- Etsy's diversity, equity, and inclusion efforts; and

- Employee-related risks, including talent planning and people and workplace related risks.

The Nominating and Corporate Governance Committee will continue to assist the Board in its oversight of risks associated with Etsy's corporate governance, including director independence, conflicts of interest, board and committee composition and organization, and director succession planning, as well as Etsy's environmental and social Impact goals (other than employee-related goals) and its progress toward those goals.

3. Committee Charter and Performance Review

The Committee shall review and reassess the adequacy of this charter annually and submit any recommended changes to the Board for approval.

The Committee shall review and evaluate the performance of the Committee on an annual basis and its findings shall be reported to the Board.

D. Meetings and Procedures

1. Meetings

The Committee will meet at least twice each year and at such times and places as the Committee determines. The chairperson of the Committee shall preside at each meeting and approve the meeting's agenda, and any other member present may suggest items for consideration. If the chairperson is not present, the Committee members who are present may designate an acting chairperson. A quorum of the Committee for the transaction of business will be one-third of its members, but not less than two members. The Committee shall maintain written minutes of its meetings, which shall be filed with the minutes of the meetings of the Board.

2. Authority to Retain Advisors; Administrative Expenses

The Committee shall have the authority, in its sole discretion, to retain or obtain the advice of any consultants, counsel, or other advisors as it determines necessary to carry out its duties. The Committee shall be directly responsible for the appointment, compensation and oversight of the work of such advisors, and Etsy must provide for appropriate funding, as determined by the Committee, for payment of fees to any such advisor.

Etsy will also provide for the payment of any administrative expenses of the Committee that are necessary or appropriate in carrying out its activities.

Adopted as of December 12, 2023