Corporate Governance Guidelines

The Board of Directors (the "**Board**") of Etsy, Inc. ("**Etsy**") has adopted these corporate governance guidelines to provide a framework within which the Board may conduct its oversight of the business and affairs of Etsy.

A. Role of the Board

The Board is elected by the stockholders to oversee management in its duties. In fulfilling their respective responsibilities, both management and the Board are informed by Etsy's values, which are integral to everything Etsy does, and by their fiduciary duties under applicable law. Both the Board and management recognize that the long-term interests of stockholders are advanced by responsibly addressing the concerns of other stakeholders and interested parties including employees, recruits, customers, suppliers, communities, government officials, and the public at large.

The basic responsibility of the members of the Board and each Board committee is to exercise their business judgment to act in what they reasonably believe to be in the best interests of Etsy and its stockholders and stakeholders. The day-to-day business of Etsy is carried out by management, and in conducting their oversight duties, the directors expect that Etsy's senior executives and outside advisors and auditors, on whom the directors will rely in discharging their responsibility, will act at all times with honesty and integrity.

B. Specific Responsibilities

In addition to its general oversight of management, the Board also performs a number of specific functions as set forth below. These duties are set forth as a guide with the understanding that the Board will carry them out in a manner that is appropriate for Etsy's needs and circumstances. The Board may supplement them as appropriate and may deviate from them to the extent permitted under applicable law and the rules of the New York Stock Exchange (the "**Rules**") and may establish policies and procedures from time to time that it believes necessary or advisable to fulfill its responsibilities. Each director is expected to spend the time and effort necessary to properly discharge such director's responsibilities.

1. Selecting the Chair of the Board and CEO

The Board will select the Chair and the chief executive officer ("**CEO**") in accordance with Etsy's bylaws and based upon the best interests of Etsy at any point in time. The Board does not have a policy that requires the separation of these two roles.

The Board may separate or combine the roles of Chair and CEO when and if it believes it advisable and in the best interests of Etsy and its stockholders to do so.

2. Selecting the Lead Independent Director

If the Chair is not an independent director, as defined under the Rules, the Board will appoint an independent director as the "Lead Independent Director." The Lead Independent Director's duties include:

- Presiding at all meetings of the independent directors and any meeting of the Board at which the Chair is not present, including executive sessions of the independent directors;
- Serving as liaison between the independent directors and the Chair and the CEO;
- Reviewing and approving meeting agendas, meeting schedules and other information provided to the Board, as appropriate, including for executive session;
- Calling meetings of the independent directors;
- Leading the annual performance review of the CEO and the Chair, if the Chair is not independent;
- Communicating feedback from executive sessions to the CEO and the Chair;
- Approving the retention of outside advisors and consultants who report directly to the Board;
- Seeking input from other directors, as needed, and facilitating discussions among independent directors on key issues and concerns outside of Board meetings;
- Ensuring availability for consultation and direct communication if requested by major stockholders, as appropriate; and
- Such other duties specified by the Board from time to time.

3. Evaluating Management Performance and Compensation

The Board, primarily through the Compensation Committee, (i) oversees an annual evaluation of Etsy's CEO and executive officers, including the Executive Chair, if one has been appointed, in light of established corporate goals and objectives and (ii)

approves the form and amount of compensation paid to Etsy's CEO and executive officers, including the Executive Chair, if one has been appointed.

4. Overseeing Management Succession Planning

The Board periodically reviews succession planning for the CEO and Chair, if the Chair is a member of management, and evaluates potential successors to that position.

5. Formulating Etsy Strategy

The Board is actively involved with management in providing strategic guidance and formulating corporate strategy and annually reviews Etsy's strategic plan as well as its annual operating plans and budgets.

6. Overseeing Risk Management

The Board, as a whole and through its standing committees, is responsible for the oversight of Etsy's risk management process, including risk identification and related policies and procedures. In particular, the Board, either as a whole or through its committees shall:

- Oversee the management of risks relating to Etsy's business strategy and capital structure;
- Review and discuss with management periodically risks relating to data privacy, technology and information security, including cyber security, and back-up of information systems and the steps Etsy has taken to identify, monitor and control such exposures, and the related disclosure controls; and
- Review with management periodically and provide oversight assistance in connection with Etsy's legal, regulatory and ethical compliance program.

7. Managing Potential Conflicts of Interest

All members of the Board are expected to abide by Etsy's code of conduct and to inform (i) the Nominating and Corporate Governance Committee of an actual or potential "conflict of interest," as defined in Etsy's Code of Conduct and (ii) the Audit Committee of a "related person transaction, " as defined in Etsy's Related Person Transaction Policy. If a director has a personal interest in a matter before the Board, the director must disclose the interest to the Board and abstain from discussions and voting on the matter.

8. Diversity & Inclusion

Unless otherwise provided in the charter of the Compensation Committee, the Board will periodically review Etsy's strategy, efforts and results regarding diversity & inclusion.

C. Board Structure and Composition

1. Board Size

The authorized number of directors will be determined by the Board, in accordance with Etsy's bylaws. The size of the Board may vary based upon a number of factors, including Etsy's business needs and the availability of qualified candidates.

2. Membership Criteria and Appointment

The Nominating and Corporate Governance Committee will (i) recommend to the Board the criteria for Board membership, (ii) evaluate candidates for membership on the Board, including candidates nominated or recommended by stockholders, based on criteria established by the Board and (iii) recommend to the Board a slate of nominees for election at the annual meeting of stockholders or nominees to fill vacancies on the Board.

3. Director Independence

A majority of directors on the Board will be "independent directors" as defined in the Rules. The Board also believes that it is in the best interest of Etsy and its stockholders to have certain non-independent directors serve on the Board, such as current members of management. The Board shall make an affirmative determination at least annually as to the independence of each director, based on the recommendation of the Nominating and Corporate Governance Committee.

4. Director Elections

The Board is divided into three classes of directors. As set forth in Etsy's certificate of incorporation, approximately one-third of the Board will stand for election each year at the annual meeting of stockholders to serve a term of three years.

5. Term Limits

The Board does not believe that term limits are in the best interests of Etsy and its stockholders because they may result in the loss of valuable director experience and familiarity with Etsy and its operations.

6. Changes in Director Status

In the event of a change in a director's principal occupation, job responsibilities, or employer or he or she otherwise experiences a change in circumstances, in each case, that adversely affects the ability to serve as a member of the Board, that director shall tender his or her resignation that will be effective only upon Board acceptance of such resignation. The Board, in consultation with the Nominating and Corporate Governance Committee, shall determine whether or not to accept such resignation.

7. Director Resignation Policy

Each incumbent director who is nominated for re-election to the Board shall submit his or her offer of resignation for consideration by the Nominating and Corporate Governance Committee of the Board if he or she fails to receive the required number of votes for re-election in accordance with Etsy's bylaws. The Nominating and Corporate Governance Committee shall consider all of the relevant facts and circumstances and recommend to the Board the action to be taken with respect to such offer of resignation. The Board will then act on the Nominating and Corporate Governance Committee's recommendation as it deems appropriate. Promptly following the Board's decision, Etsy will disclose that decision and an explanation of such decision in a filing with the Securities and Exchange Commission or a press release.

8. Service on Other Boards

Directors shall notify the Chair, the Lead Independent Director, if applicable, the chair of the Nominating and Corporate Governance Committee and the Corporate Secretary before accepting an invitation to serve on the board of directors of another for-profit company. It is expected that, without specific approval from the Board: (a) no director will serve on more than four public company boards and (b) directors who serve as executive officers or in equivalent positions at public companies should not serve on more than two public company boards. For the avoidance of doubt, the limits described in this section include Etsy's Board and do not include boards of investment companies or mutual funds that are not public companies. Directors also need to comply with the conflict-of-interest provisions of Etsy's Code of Conduct when considering outside directorships.

D. Board Procedures

1. Frequency of Meetings

Regular meetings of the Board shall be held at least four times a year at such times and places as the Board determines. The CEO, in consultation with the Chair or Lead

Independent Director, if applicable, will set the time, place, and expected length of the Board meetings. Directors are also expected to make themselves available outside of Board meetings for advice and consultation.

2. Agenda for Meetings

The CEO, in consultation with the Chair or Lead Independent Director, if applicable and Corporate Secretary, will set the agenda for each Board meeting. The Board will review Etsy's long-term strategic plans and risk management during at least one Board meeting per year.

Any director may request items to be included on the agenda, request the presence of, or any report by, any member of management, and may raise at any Board meeting subjects which are not on the agenda.

3. Board Materials

To the extent possible, the meeting agenda and any written materials relating to each Board and applicable committee meeting will be distributed to the Board sufficiently in advance of each meeting for directors to read and prepare.

4. Attendance and Participation

Directors are expected to prepare for, attend (in person, via telephone or via video conference), and contribute meaningfully in Board and applicable committee meetings.

Consistent with their fiduciary duties, directors are expected to maintain the confidentiality of the information they receive as a director and the deliberations of the Board and its committees.

Each director is encouraged to attend the annual meeting of stockholders.

5. Executive Sessions of Non-management and Independent Directors

The non-management directors shall hold regularly scheduled executive sessions in which management does not participate. If this group includes directors who are not considered independent under the Rules, the independent directors shall separately meet in executive session at least once a year.

The Chair or the Lead Independent Director, as applicable, presides over each executive session.

6. Access to Information and Employees

The Board and its committees have full access to Etsy's books, records, facilities and personnel, as needed. In addition, the Board encourages members of management to be invited to attend Board and committee meetings where they may share relevant information or insight related to business discussed at the meeting.

7. Authority to Retain Advisors; Administrative Expenses

The Board has the authority to engage any advisors as it determines necessary to carry out its duties. The Board shall be directly responsible for the appointment, compensation, retention, and oversight of the work of such advisors, and Etsy must provide for appropriate funding, as determined by the Board, for payment of reasonable fees to any such advisor retained by the Board.

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

E. Board Committees

1. Number and Independence of Committees

The standing Board committees are the Audit Committee, the Compensation Committee, the Nominating and Corporate Governance Committee, and the Risk Oversight Committee. The Board may form a new committee or disband a current committee as needed. Each standing committee shall comply with the independence and other requirements established by applicable law and regulations. Each committee may form and delegate authority to subcommittees as appropriate.

2. Committee Charters and Delegation of Authority

Each standing committee will have a charter that is approved by the Board and that sets forth its principal responsibilities and duties. Standing committee charters will be posted on Etsy's website.

As a general matter, each committee will exercise the powers of the Board and perform such duties and responsibilities as may be assigned to the committee. To the extent not prohibited by law or regulation, any action that may or is to be taken by a committee may be taken directly by the Board in lieu of committee action.

3. Assignment and Rotation of Committee Members

The Board determines the exact number of committee members and can at any time add, remove or replace a committee member. The Board appoints committee

members and chairs annually upon the recommendation of the Nominating and Corporate Governance Committee.

Although the composition of the committees will be reviewed each year, it is the Board's belief that continuity of experience in the specific functions of these committees provides a significant benefit to the stockholders and to management. Generally, each committee member and chair should be considered for rotation after five consecutive years of service on a particular committee. In considering rotations, the Board shall take into consideration the expertise of the individual committee member and the expertise of the other directors available for these positions, and such other matters as it deems appropriate.

4. Committee Proceedings

Committee proceedings, including frequency, length and agendas of meetings, shall be conducted in accordance with the provisions of each committee's charter. Committees of the Board may also meet in executive session. Committees shall report regularly to the Board on their proceedings.

5. Director Orientation and Continuing Education

Etsy assists new directors in learning about Etsy and its business. Etsy also encourages directors to participate in relevant continuing education programs and will reimburse directors for reasonable expenses.

6. Board Compensation

The Compensation Committee approves the form and amount of compensation paid to the non-employee members of the Board for service on the Board and on committees of the Board.

7. Board Communication with Etsy Stakeholders

Stockholders and any interested party may communicate directly with the Board, the independent directors, a Board committee, or an individual director by writing to:

Etsy, Inc.
117 Adams Street
Brooklyn, NY 11201
Attention: Corporate Secretary

Management will receive and process communications before forwarding them to the addressee, and generally will not forward a communication that it determines to

be primarily commercial in nature, is related to an improper or irrelevant topic, or is a request for general information about Etsy.

8. Board Performance

The Board, under the oversight of the Nominating and Corporate Governance Committee, performs a self-evaluation at least annually to determine whether it and its committees are functioning effectively.

9. Review of the Corporate Governance Guidelines

The Nominating and Corporate Governance Committee will review at least annually the adequacy of these corporate governance guidelines and recommend proposed changes to the Board, as appropriate.

10. Website Posting

These guidelines will be posted on Etsy's website.

Updated as of December 16, 2025