Audit Committee Charter

A. Purpose

The purpose of the Audit Committee (the "**Committee**") of the Board of Directors (the "**Board**") of Etsy, Inc. ("**Etsy**") is to assist the Board with its oversight of (i) the quality and integrity of Etsy's financial statements and accounting and financial reporting processes, (ii) Etsy's compliance with legal and regulatory requirements that could have a material impact on the financial statements, (iii) the qualifications, independence, and performance of the independent registered public accounting firm engaged by Etsy for the purpose of preparing or issuing an audit report or performing other audit or attest services (the "**independent auditor**"), (iv) the design and implementation of Etsy's internal controls over financial reporting and internal audit function, and (v) policies with respect to risk assessment and risk management and risk assessment and risk management relating to the financial reporting, accounting and auditing matters and such other matters as may be delegated to the Committee by the Board.

B. Composition

1. Membership and Appointment

The Committee shall have at least three members, with the exact number determined by the Board, except as otherwise required or permitted under the rules of the New York Stock Exchange (the **"Exchange"**), as amended from time to time (the **"Rules"**). No member of the Committee may serve on more than two other public company audit committees unless the Board has determined that such simultaneous service would not impair the ability of the member to effectively serve on the Committee.

The members and the Chair of the Committee shall be appointed by the Board annually based on the recommendation of the Nominating and Corporate Governance Committee. Each member shall serve until his or her resignation, retirement, or removal by the Board or until his or her successor is appointed.

2. Qualifications

- Each member of the Committee shall be (i) an "independent director" as defined under the Rules, except as otherwise permitted under the Rules and (ii) "independent" as set forth in Rule 10A-3(b)(1) under Securities Exchange Act of 1934, as amended (the "Exchange Act"), except as otherwise permitted by or required

to satisfy the requirements of Rule 10A-3(b)(1). Members of the Committee must also meet the following additional qualifications:

- Each member must be able to read and understand fundamental financial statements and otherwise must comply with all financial literacy requirements of the Rules.

- At least one member must be an "audit committee financial expert" under the Exchange Act.

- No member shall have participated in the preparation of the financial statements of Etsy or any of its current subsidiaries at any time during the past three years.

C. Responsibilities & 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 the Rules and applicable law and may establish policies and procedures from time to time that it deems necessary or advisable in fulfilling its responsibilities.

The Committee's responsibility is one of oversight, and it may rely on the expertise and knowledge of management and the independent auditor in carrying out its oversight responsibilities. Etsy's management is responsible for preparing Etsy's financial statements, and the independent auditor is responsible for auditing and reviewing those financial statements. The Committee does not prepare or certify Etsy's financial statements or guarantee the audits or reports of the independent auditors, nor does it certify the "independence" of the independent auditors or assure compliance with applicable laws and regulations, the Rules, or Etsy's internal policies, procedures, or controls.

1. Appointment and Oversight of the Independent Auditor

- The Committee is directly responsible for appointing, retaining, and overseeing and, where appropriate, replacing the independent auditor. The Committee is also directly responsible for determining the compensation of the independent auditor and Etsy must provide appropriate funding, as determined by the Committee, for payment of such compensation. The independent auditor will report directly to the Committee.

- Although the Committee has the sole authority to appoint the independent auditor, the Committee will recommend that the Board

ask the shareholders of Etsy, at their annual meeting, to ratify the Committee's selection of the independent auditor.

- The Committee shall oversee and, at least annually, evaluate the qualifications and performance of the independent auditor, including a review and evaluation of the lead partner of the independent auditor. In making its evaluation, the Committee should take into account the opinions of management.

- The Committee shall, at least annually, obtain and review a report by the independent auditor that describes (i) the independent auditor's internal quality control procedures, and (ii) any material issues raised by the most recent internal quality-control review, peer review, or Public Company Accounting Oversight Board (**"PCAOB"**) review, of the independent auditor or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, regarding any independent audit performed by the independent auditor, and any steps taken to deal with any such issues.

- The Committee shall review and resolve any disagreements that may arise between management and the independent auditor regarding financial reporting or internal control over financial reporting.

- The Committee shall establish policies for the Company's hiring of current or former employees of the independent auditor.

2. Independent Auditor Independence

- The Committee shall, at least annually, obtain and review the formal written statement from the independent auditor pursuant to the applicable requirements of the PCAOB, and review and discuss with the independent auditor any relationships or services that may affect the objectivity and independence of the independent auditor.

- The Committee shall oversee the rotation of the independent auditor's lead audit and concurring partners, and the rotation of other audit partners, with applicable time-out periods, in accordance with applicable law.

- The Committee shall consider, on a periodic basis, whether, in order to assure continuing auditor independence, there should be a regular rotation of the independent auditing firm.

- The Committee shall take appropriate action to oversee the

independence of the independent auditor.

3. Approval of Audit and Non-Audit Services and Fees

- The Committee shall pre-approve the scope and plans for audits and the audit fees.

- The Committee shall pre-approve all permissible non-audit and tax services to be performed by the independent auditor and any associated fees. The Committee may, in accordance with applicable law, establish pre-approval policies, limits and procedures for the engagement of independent accountants to render services to Etsy.

4. Financial Statements

The Committee shall review and discuss the following with management and the independent auditor, as applicable:

- The annual audit plan, including the scope and timing of audit activities and the progress of the audit.

- Etsy's annual audited and quarterly unaudited financial statements and annual and quarterly reports on Forms 10-K and 10-Q, including the disclosures in "Management's Discussion and Analysis of Financial Condition and Results of Operations," and recommend to the Board whether the audited financial statements should be included in Etsy's Form 10-K.

- The results of the independent audit and the quarterly reviews of Etsy's financial statements, and the independent auditor's opinion on the audited financial statements, including the quality, not just the acceptability, of Etsy's accounting policies and procedures.

- The reports and certifications regarding internal control over financial reporting and disclosure controls and procedures.

- Significant issues regarding accounting principles and financial statement presentation, including any significant changes in Etsy's selection or application of accounting principles, and significant deficiencies and material weaknesses as to the adequacy of Etsy's internal controls over financial reporting and any special audit steps adopted in light of significant or material control deficiencies, including any known or likely misstatements identified during the audit (other than those the independent auditor believes to be trivial), the adequacy of the disclosures in the financial statements

and any other matters required to be communicated to the Committee by the independent auditor under the standards of the PCAOB or otherwise.

- Analyses prepared by management or the independent auditor setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative generally accepted accounting principles ("**GAAP**") methods on the financial statements and critical accounting policies.

- The effect of regulatory and accounting initiatives, as well as off-balance sheet arrangements, if any, on Etsy's financial statements.

- Any problems or difficulties the independent auditor encountered in the course of its audit work, including any restrictions on the scope of the auditor's activities or on access to requested information, and management's response.

- Any significant disagreements between management and the independent auditor. The Committee shall be directly responsible for the resolution of disagreements between management and the auditor regarding the Company's financial reporting.

- Management's use of non-GAAP measures and metrics and how these measures are used to evaluate performance.

- Any pro forma or other financial statements of Etsy that are being filed with the Securities and Exchange Commission (the "**Commission**") and not otherwise addressed above.

5. Reports and Communications from the Independent Auditor

The Committee shall review and discuss reports from the independent auditor, including any matters required to be communicated to the Committee under generally accepted auditing standards and other legal or regulatory requirements.

6. Audit Committee Report

To the extent required under applicable rules and regulations, the Committee will oversee the preparation of the report of the Committee that Commission rules require to be included in Etsy's proxy statement for the annual meeting of stockholders.

7. Earnings Press Releases and Earnings Guidance

The Committee shall review, in general, earnings press releases, and review and discuss with management and the independent auditor the type and presentation of information included in earnings press releases, and other financial information or earnings guidance, if any, provided to the public, analysts, and rating agencies, paying particular attention to the use of pro forma or non-GAAP financial information.

8. Internal Controls

The Committee shall review and discuss with management, the internal auditors, if applicable, and the independent auditor the adequacy and effectiveness of Etsy's internal controls, including any changes, significant deficiencies or material weaknesses in those controls reported by the independent auditor, the internal auditors, if applicable, or management and any special audit steps adopted in light of any material control deficiencies, and any fraud, whether or not material, that involves management or other Etsy employees who have a significant role in Etsy's internal controls.

9. Disclosure Controls and Procedures

The Committee shall review and discuss the adequacy and effectiveness of Etsy's disclosure controls and procedures.

10. Internal Audit

To obtain reasonable assurance with respect to work of the Internal Audit ("**IA**") department, the Committee shall perform the following activities:

- At least annually, review and approve the IA Charter;
- At least annually, review the performance, responsibilities, budget and staffing of Etsy's IA function, including with the independent auditor;
- At least annually, review and approve the proposed risk-based IA plan in light of anticipated responsibilities, budget and staffing needs to complete the plan;
- At least annually, review the performance of the senior officer or officers responsible for the IA function of Etsy;
- Quarterly, review reports prepared by IA; and
- On an as-needed basis, meet in executive session with the Head of IA to discuss any matters that the Committee and/or Head of IA

believes should be discussed privately.

11. Legal and Regulatory Compliance

The Committee shall review periodically, with counsel, legal or regulatory matters that could have a material impact on Etsy's financial statements. The Committee shall also consider and review with management, the independent auditor and counsel, as appropriate (including, if the Committee deems appropriate, special counsel, a separate accounting firm or other consultants and advisors) any correspondence with regulators or governmental agencies regarding Etsy's financial statements or accounting policies and any published reports that raise material issues regarding Etsy's financial statements or accounting policies.

12. Complaints

The Committee shall establish and oversee procedures for the receipt, retention, and treatment of complaints received by Etsy reporting accounting, internal accounting controls, or auditing matters, as well as for confidential and anonymous submissions by Etsy's employees concerning questionable accounting or auditing matters.

13. Investigations

The Committee shall investigate any matter brought to the attention of the Committee within the scope of its duties if, in the judgment of the Committee, such investigation is necessary or appropriate.

14. Risk Assessment and Risk Management

The Committee shall discuss policies with respect to risk assessment and risk management and oversee the management of risks 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.

15. Related Party Transactions

The Committee shall review and oversee all transactions between Etsy and a related person (as defined in Item 404 of Regulation S-K), in accordance with Etsy's Related Person Transaction Policy.

16. Financial Activities and Derivatives

The Committee shall oversee Etsy's cash management, investing activities,

insurance, and tax planning and compliance via periodic reports on these operations/procedures.

The Committee shall review and approve any decision by Etsy to enter into swap or other derivative transactions that are exempt from the mandatory clearing requirements imposed by the Commodity Exchange Act in reliance on the "end-user exception" regulations established by the Commodity Futures Trading Commission.

17. Committee Charter and Performance Review

The Committee shall report to the Board periodically. This report shall include a review of any issues that arise with respect to the quality or integrity of Etsy's financial statements, Etsy's compliance with legal or other regulatory requirements, the independence and performance of Etsy's independent auditor, the performance of the internal audit function, and any other matters that the Committee deems appropriate or is requested to include by the Board.

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 quarterly 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 a 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.

The Committee shall meet periodically with members of management, including the personnel responsible for the internal audit function, and the independent auditor in separate executive sessions, as deemed appropriate by the Committee. Each regularly scheduled meeting of the Committee should conclude with an executive session of the Committee absent members of management.

2. Authority to Retain Advisors; Administrative Expenses

The Committee shall have the authority, in its sole discretion, to engage

independent counsel or other advisors as it determines necessary to carry out its duties. The Committee 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 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.

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