

UNIQURE N.V.

Audit Committee Charter

(Amended as of September 18, 2018)

A. Purpose

The purpose of the Audit Committee of uniQure N.V. (the “Company”) is to assist the Board of Directors of the Company with oversight of (a) the Company’s accounting and financial reporting processes and the audits of the Company’s financial statements, (b) the Company’s risk management and internal control arrangements, (c) the Company’s compliance with legal and regulatory requirements, and (d) the nomination, compensation, performance, qualifications and independence of the independent auditors. This Charter should be applied in a manner consistent with all applicable law and stock market rules, the Company’s articles of association, and the Corporate Governance Guidelines and Rules for the Board of Directors, each as amended and in effect from time to time.

B. Structure and Membership

1. **Number.** Except as otherwise permitted by the applicable NASDAQ rules, the Audit Committee shall consist of at least three non-executive directors.
2. **Independence.** Except as otherwise permitted by the applicable NASDAQ rules, each member of the Audit Committee shall be “independent” as defined by such rules, meet the criteria for independence set forth in Rule 10A-3(b)(1) under the Securities Exchange Act of 1934, as amended (the “Exchange Act”) (subject to the exemptions provided in Rule 10A-3(c)), and not have participated in the preparation of the financial statements of the Company or any current subsidiary of the Company at any time during the past three years. The Audit Committee shall also consider whether any members of the Audit Committee have relationships with the Company that may create the appearance of a lack of independence, even though such relationships do not technically disqualify the person from being “independent”.
3. **Financial Literacy.** Each member of the Audit Committee must be able to read and understand fundamental financial statements, including the Company’s balance sheet, income statement, and cash flow statement, at the time of his or her appointment to the Audit Committee. In addition, at least one member must have past employment experience in finance or accounting, requisite professional certification in accounting, or any other comparable experience or background which results in the individual’s financial sophistication, including being or having been a chief executive officer, chief financial officer or other senior officer with financial oversight responsibilities. Unless otherwise determined by the Board (in which case disclosure of such determination shall be made in the Company’s annual report filed with the Securities and Exchange Commission (the “SEC”), at least one member of the Audit Committee shall be an “audit committee financial expert” (as defined by applicable SEC rules).

4. Chair. Unless the Board elects a Chair of the Audit Committee, the Audit Committee shall elect a Chair by majority vote.
5. Secretary. The secretary of the Committee shall be the Secretary as defined in the Articles of Association of the Company.
6. Compensation. The compensation of Audit Committee members shall be as determined by the Board. No member of the Audit Committee may receive, directly or indirectly, any consulting, advisory or other compensatory fee from the Company or any of its subsidiaries, other than fees paid in his or her capacity as a member of the Board or of a committee of the Board.
7. Selection and Removal. Members of the Audit Committee shall be appointed by the Board, upon the recommendation of the Nominating and Corporate Governance Committee. The Board may remove members of the Audit Committee from such committee, with or without cause.

C. Authority and Responsibilities

General

The Audit Committee shall discharge its responsibilities, and shall assess the information provided by management of the Company and the Company's registered public accounting firm (the "independent auditor"), in accordance with its business judgment. Management is responsible for the preparation, presentation, and integrity of the Company's financial statements, for the appropriateness of the accounting principles and reporting policies that are used by the Company and for establishing and maintaining adequate internal control over financial reporting. The independent auditor is responsible for auditing the Company's financial statements and for reviewing the Company's unaudited interim financial statements. The authority and responsibilities set forth in this Charter do not reflect or create any duty or obligation of the Audit Committee to plan or conduct any audit, to determine or certify that the Company's financial statements are complete, accurate, fairly presented, or in accordance with applicable generally accepted accounting principles ("GAAP") or applicable law, or to guarantee the independent auditor's reports.

Oversight of Independent Auditor

1. Selection. The Audit Committee shall be solely and directly responsible for selecting for nomination and for evaluating the independent auditor. The Audit Committee shall recommend the nomination of the independent auditor to the Board for approval by the general meeting of shareholders.
2. Independence. The Audit Committee shall take, or recommend that the full Board take, appropriate action to oversee the independence of the independent auditor. In connection with this responsibility, the Audit Committee shall obtain and review the written disclosures and the letter from the independent auditor required by applicable requirements of the Public Company Accounting Oversight Board (the "PCAOB") regarding the independent auditor's communications with the Audit Committee concerning independence. The Audit Committee shall actively engage in dialogue with the

independent auditor concerning any disclosed relationships or services that might impact the objectivity and independence of the auditor.

3. Compensation. The Audit Committee shall have sole and direct responsibility for setting the compensation of the independent auditor. The Audit Committee is empowered, without further action by the Board, to cause the Company to pay the compensation of the independent auditor established by the Audit Committee.
4. Preapproval of Services. The Audit Committee shall preapprove all audit services to be provided to the Company, whether provided by the principal auditor or other firms, and all other services (review, attest and non-audit) to be provided to the Company by the independent auditor; provided, however, that de minimis non-audit services may instead be approved in accordance with applicable SEC rules.
5. Oversight. The independent auditor shall report directly to the Audit Committee, who shall act as the principal contact for the independent auditor, and the Audit Committee shall have sole and direct responsibility for overseeing the work of the independent auditor, including resolution of disagreements between management and the independent auditor regarding financial reporting. In connection with its oversight role, the Audit Committee shall, from time to time as appropriate, receive and consider the reports and other communications required to be made by the independent auditor regarding:

 - critical accounting policies and practices;
 - alternative treatments within GAAP related to material items that have been discussed with management, including ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor;
 - other material written communications between the independent auditor and management;
 - any audit problems or difficulties the independent auditor encountered in the course of the audit work and management’s response, including any restrictions on the scope of the independent auditor’s activities or an access to requested information and any significant disagreements with management;
 - irregularities in the content of financial reporting discovered by the independent auditor;
 - major issues as to the adequacy of the Company’s internal controls and any special audit steps adopted in light of material control deficiencies;
 - analyses prepared by management and/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 GAAP methods on the financial statements;

- the effect of regulatory and accounting initiatives, as well as off balance sheet structures, on the financial statements of the Company; and
- the other matters addressed in PCAOB Auditing Standard No. 16, Communications with Audit Committees (“AS 16”).

Audited Financial Statements

6. Review and Discussion. The Audit Committee shall review and discuss with the Board and the independent auditor the Company’s audited financial statements, including the matters required to be discussed by AS 16, the Statement on Auditing Standards No. 61, as amended (AICPA, *Professional Standards*, Vol. 1. AU section 380), as adopted by the PCAOB.
7. Recommendation to Board Regarding Financial Statements. The Audit Committee shall consider whether it will recommend to the Board that the Company’s audited financial statements be included in the Company’s Annual Report to be filed on the appropriate form with the SEC.

Review of Other Financial Disclosures

8. Independent Auditor Review of Interim Financial Statements. The Audit Committee shall direct the independent auditor to use its best efforts to perform all reviews of interim financial information prior to disclosure by the Company of such information and to discuss promptly with the Audit Committee and the Chief Financial Officer any matters identified in connection with the auditor’s review of interim financial information which are required to be discussed by applicable auditing standards. The Audit Committee shall direct management to advise the Audit Committee in the event that the Company proposes to disclose interim financial information prior to completion of the independent auditor’s review of interim financial information.
9. Quarterly Financial Statements. The Audit Committee shall discuss with the Board, management and the independent auditor the Company’s quarterly financial statements to be included in quarterly reports and/or earnings press releases.
10. Earnings Release and Other Financial Information. The Audit Committee shall discuss generally the type and presentation of information to be disclosed in the Company’s earnings press releases, as well as financial information and earnings guidance provided to analysts, rating agencies and others.

Controls and Procedures

11. Oversight. The Audit Committee shall coordinate the Board’s oversight of the Company’s risk management, internal control over financial reporting, disclosure controls and procedures and code of conduct. The Audit Committee shall receive and review the reports of the Chief Executive Officer and the Chief Financial Officer required by Rule 13a-14 of the Exchange Act.

12. Procedures for Complaints. The Audit Committee shall establish procedures for (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters; and (ii) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.
13. Oversight of Related-Party Transactions. The Audit Committee shall review all “related party transactions” (defined as transactions required to be disclosed pursuant to Item 404 of Regulation S-K) on an ongoing basis, and all such transactions must be approved in accordance with the Company’s Related Party Transaction Policy.
14. Evaluation of Financial Management. The Audit Committee shall evaluate the Company’s Chief Financial Officer.
15. Internal Audit. The Audit Committee may establish procedures for an annual internal audit of the Company and its subsidiaries, which procedures shall be designed to minimize duplication of the auditing procedures undertaken with respect to the Company’s internal controls to ensure compliance with SEC rules and regulations. Upon completion of an annual internal audit, a report on the findings of such internal audit shall be prepared and addressed to the Audit Committee.
16. Litigation and Contingencies. The Audit Committee shall review any significant issues concerning litigation and contingencies with management, counsel and the independent auditor.
17. Anti-corruption. The Audit Committee shall monitor compliance with the Foreign Corrupt Practices Act and the Company's policies on ethical business practices and report on the same to the Board.
18. Additional Duties. The Audit Committee shall have such other duties as may be delegated from time to time by the Board.

D. Procedures and Administration

1. Meetings. The Audit Committee shall meet as often as it deems necessary in order to perform its responsibilities. The Audit Committee may also act by unanimous written consent in lieu of a meeting. The Audit Committee shall periodically meet separately with: (i) the independent auditor; (ii) management; and (iii) the Company’s internal auditors (if any). The Audit Committee shall keep such records of its meetings as it shall deem appropriate.
2. Quorum. For the transaction of business at any meeting of the Committee, a majority of the Committee shall constitute a quorum.
3. Attendance at meetings. The Secretary and the Chief Financial Officer shall participate in the meetings of the Audit Committee. In addition, the chairman of the Board, the Chief Executive Officer, other members of management and representatives of the firm of the independent auditor or other professional advisors may attend meetings at the invitation of the Audit Committee.

4. Subcommittees. The Audit Committee may form and delegate authority to one or more subcommittees, as it deems appropriate from time to time under the circumstances (including a subcommittee consisting of a single member). Any decision of a subcommittee to preapprove audit, review, attest or non-audit services shall be presented to the full Audit Committee at its next scheduled meeting.
5. Reports to Board. The Audit Committee shall report after each meeting to the Board. The Secretary shall prepare minutes of all meetings of the Committee and shall promptly circulate these to the Committee and the Board for their consideration.
6. Charter. At least annually, the Audit Committee shall review and reassess the adequacy of this Charter and recommend any proposed changes to the Board for approval.
7. Self Evaluation. At least annually, the Audit Committee shall review and assess its performance and report its findings to the Board.
8. Independent Advisors. The Audit Committee is authorized, without further action by the Board, to engage such independent legal, accounting and other advisors as it deems necessary or appropriate to carry out its responsibilities. Such independent advisors may be the regular advisors to the Company. The Audit Committee is empowered, without further action by the Board, to cause the Company to pay the compensation of such advisors as established by the Audit Committee.
9. Investigations. The Audit Committee shall have the authority to conduct or authorize investigations into any matters within the scope of its responsibilities as it shall deem appropriate, including the authority to request any Board member, employee or advisor of the Company to meet with the Audit Committee or any advisors engaged by the Audit Committee.
10. Funding. The Audit Committee is empowered, without further action by the Board, to cause the Company to pay the ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.