

UNIQUIRE N.V.

Related Party Transactions Policy

(Amended and Restated as of April 14, 2017)

I. INTRODUCTION

uniQure N.V. (the “Company”) recognizes that Related Party Transactions (as defined below) can present conflicts of interest and create the appearance that decisions affecting the Company’s business may have been made based in whole or in part on considerations other than the best interests of the company and its shareholders. Accordingly, it is the Company’s policy to avoid Related Party Transactions. However, recognizing that Related Party Transactions sometimes may be in, or not inconsistent with, the best interests of the company and its shareholders, the Company’s Board of Directors has adopted this Amended and Restated Policy (the “Policy”) for the review, approval, rejection or ratification of any Related Party Transaction. In addition to this Policy and for the avoidance of doubt, the Company’s directors are required to comply with section 7 (Conflict of Interests) of the Company’s Corporate Governance Guidelines and Rules for the Board of Directors.

The Company’s Board of Directors has determined that the Audit Committee is best suited to review, approve, reject or ratify any Related Party Transaction and has delegated that responsibility to the Committee.

II. DEFINITIONS

The following defined terms are used in this Policy:

“*Committee*” means the Audit Committee of the Company’s Board of Directors.

“*Executive Officer*” shall mean a member of senior management of the Company and, to the extent appropriate, have the meaning set forth in Rule 3b-7 of the Securities Exchange Act of 1934.

“*Immediate Family Member*” means an individual’s spouse, parent, stepparent, child, stepchild, sibling, mother- or father-in-law, son- or daughter-in-law, brother- or sister-in-law or any other person (other than a tenant or employee) who shares the individual’s household.

“*Item 402*” means Item 402 of Regulation S-K, promulgated by the U.S. Securities and Exchange Commission.

“*Related Party*” means:

1. any person who is, or at any time since the beginning of the Company’s last fiscal year was, a director, an Executive Officer or a director nominee;

2. any person known to be the beneficial owner of more than 5% of any class of the Company's voting securities (a "Five Percent Owner");
3. any Immediate Family Member of a person identified in Paragraphs 1 or 2 above; or
4. any entity that employs any person identified in Paragraphs 1, 2 or 3 above or in which any person identified in Paragraphs 1, 2 or 3 above directly or indirectly owns or otherwise has a material interest.

"Related Party Transaction" means any transaction, arrangement or relationship (or any series of similar transactions, arrangements or relationships) where the amount involved or proposed to be involved exceeds \$120,000 (or its equivalent in any currency), in which the Company or any of its controlled subsidiaries was, is or will be a participant (i.e., not necessarily a party) and in which any Related Party had, has or will have a direct or indirect material interest.

III. IDENTIFICATION AND NOTIFICATION PROCEDURES

1. In connection with the preparation of the Company's annual reporting and proxy statement, director nominees, directors and Executive Officers are required to respond to questionnaires provided by the Company. One of the purposes of the questionnaires is to assist the Company in identifying Related Parties subject to this Policy and identifying existing, completed or proposed Related Party Transactions.
2. Every person who has completed or is required to complete the questionnaire must promptly inform the Company's Chief Financial Officer of any changes to information previously provided.

IV. APPROVAL PROCEDURES

A. Management Assessment

1. Before entering into a transaction that could be a Related Party Transaction, all information necessary to assess the transaction (for purposes of the paragraphs below, the "Transaction") must be submitted to the Company's Chief Financial Officer, including:
 - a) the Related Party's name and the basis on which the person is deemed a Related Party;
 - b) the Related Party's interest in the Transaction;
 - c) the approximate value of the aggregate amount involved in the Transaction;
 - d) the approximate value of the amount of the Related Party's interest in the Transaction;
 - e) a summary of the material terms of and facts relating to the Transaction, including any documentation or proposed documentation for the Transaction,

and identification of the area(s) of the Company's business directly relevant to the Transaction;

- f) where the Transaction involves the purchase or sale of products, property or services, the availability of comparable products, property or services from or to (as applicable) unrelated third-party sources;
- g) whether the Transaction was undertaken in the ordinary course of business of the Company;
- h) an assessment of whether the Transaction's terms are comparable to terms available from or to (as applicable) unrelated third parties in an arms-length transaction;
- i) the purpose of, and the potential benefits to the Company of the Transaction; and
- j) any other information regarding the Transaction or the Related Party in the context of the proposed Transaction that would be material to investors in light of the circumstances of the particular Transaction.

Director nominees, directors and Executive Officers must promptly and proactively cooperate with the Chief Financial Officer and the Committee in collecting the information necessary to implement this Policy.

- 2. The Chief Financial Officer will review the collected information and will make a preliminary, written conclusion as to whether the Transaction is a Related Party Transaction for purposes of this Policy.
- 3. If the preliminary conclusion is that the Transaction would be a Related Party Transaction, the Chief Financial Officer will present promptly a written conclusion and all relevant information to the Committee for its review. If the preliminary conclusion is that the Transaction would not be a Related Party Transaction, the Chief Financial Officer will document the rationale for the conclusion and present it to the Committee for its information at its next regularly scheduled meeting.

B. Committee Review

- 1. The Committee will review all Related Party Transactions submitted to it by the Chief Financial Officer, and will approve or reject each Related Party Transaction submitted.
- 2. In reviewing the Related Party Transaction, the Committee will consider all relevant information presented to it in connection with the proposed Related Party Transaction. The Committee may approve only those Related Party Transactions it finds to be in, or not inconsistent with, the best interests of the Company and its shareholders. If necessary to reach a decision regarding a Related Party Transaction, the Committee may request additional information from the Related Party or relevant persons in management.

C. Board Report

1. The Committee will periodically provide a detailed accounting to the Board of Directors of any Related Party Transactions reviewed and the outcome of such review.

V. **RATIFICATION PROCEDURES**

1. If a Related Party Transaction occurs without the Committee's prior approval, the Company's Chief Financial Officer will collect and submit all information about the Related Party Transaction required by Section IV.A.1 of this Policy to the Committee for review at its first meeting following identification of the transaction as a Related Party Transaction. The Committee will review the Related Party Transaction and consider it for ratification using the same standard set forth in Section IV.B.2 above.
2. If the Committee does not ratify the Related Party Transaction, the Committee will consider measures and steps as it determines appropriate.
3. When a Related Party Transaction occurs without the Committee's prior approval, the Chief Financial Officer will make an inquiry into the facts and circumstances relating to possible omissions or mistakes, if any, to minimize the possibility of such occurrences in the future.
4. If a Related Party Transaction occurs without the Committee's prior approval, the Committee will provide a detailed accounting to the Board of Directors of such Related Party Transaction and any actions that the Committee took with respect to such Related Party Transaction.

VI. **GENERAL PROCEDURES**

1. Any Related Party Transaction previously approved by the Committee or otherwise already existing that is ongoing in nature shall be reviewed by the Committee annually to ensure that such Related Party Transaction has been conducted in accordance with the previous approval granted by the Committee, if any, and that all required disclosures regarding the Related Party Transaction are made.
2. Transactions involving compensation of directors and Executive Officers shall be reviewed and approved by the Compensation Committee in the manner specified in the charter of the Compensation Committee.
3. No Committee member or other member of the Company's management may participate in the review process for or the voting on any Related Party Transaction where that Committee or management member or any of his or her Immediate Family Members is the Related Party or the Committee or management member has any other personal interest in the Related Party Transaction.
4. In the event that all Committee members are unable to participate in the review process for or the voting on any Related Party Transaction, the Board of Directors will review and vote on such Related Party Transaction.

5. In the event that all members of the Board of Directors are unable to participate in the review process for or the voting on any Related Party Transaction, a general meeting of the shareholders of the Company shall review and vote on the Related Party Transaction.
6. The Committee will report regularly to the Board regarding actions taken under this Policy.

VII. COMPLIANCE WITH LAWS

1. The Company will disclose Related Party Transactions in its filings with the Securities and Exchange Commission as required by the Securities Act of 1933 and the Securities Exchange Act of 1934 and all related rules and regulations. The Company also will disclose features of this Policy in its annual reporting, as required by applicable rules, laws and regulations.
2. The Company intends for this Policy to comply with all applicable laws, rules and regulations. If an amendment to or creation of any law, rule or regulation results in the need to amend this Policy, the Policy will be considered to have been amended to comply with the amended or created law, rule or regulation.

Any questions concerning this Policy should be directed to the Company's Chief Financial Officer or Corporate Secretary.