

UROGEN PHARMA LTD.

WHISTLEBLOWER POLICY FOR ACCOUNTING AND AUDITING MATTERS

Updated: September 24, 2018

Statement of Policy

UroGen Pharma Ltd. (the “*Company*”) is committed to complying with all laws and regulations that govern our business, including those that govern our accounting and auditing practices. We encourage open discussion within the workplace of our business practices, and we will not tolerate conduct that is in violation of laws and regulations. Each employee of the Company, including employees of our subsidiaries, is encouraged to promptly report a good faith complaint regarding accounting or auditing matters in accordance with the provisions of this policy.

Employees who file reports or provide information without a good faith, reasonable belief in the truth and accuracy of such information are not protected by this policy and may be subject to disciplinary action. Any other third party, such as vendors, collaborators, partners, stockholders or competitors, also may report a good faith complaint regarding accounting or auditing matters under the procedures provided in this policy.

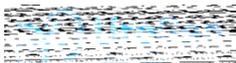
The Audit Committee of our Board of Directors (the “*Audit Committee*”) has established these procedures to facilitate the reporting of complaints regarding accounting or auditing matters. The procedures govern (i) the receipt, retention and treatment of complaints regarding accounting, internal accounting controls or auditing matters and (ii) the confidential, anonymous submission of concerns regarding questionable accounting or auditing matters. This policy is a supplement to our Code of Business Conduct and should be read in conjunction therewith.

Scope of Accounting Matters Covered by Policy

This policy covers complaints relating to accounting matters, including the following:

- fraud, deliberate error, gross negligence or recklessness in the preparation, evaluation, review or audit of the financial statements of the Company;
- fraud, deliberate error, gross negligence or recklessness in the recording and maintaining of financial records of the Company;
- deficiencies in, or noncompliance with, our internal accounting controls;
- misrepresentation or false statement to management, regulators, the outside auditors or others by a senior officer, accountant or other employee regarding a matter contained in the financial records, financial reports or audit reports of the Company; or
- any other deviation from full and fair reporting of our results or financial condition.

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Policy of Non-Retaliation

The Company will not retaliate against any individual, and will not permit retaliation by any employee of the Company against any individual, for raising a good-faith concern regarding non-compliance with this policy. Also, the Company will not retaliate against any individual, and will not permit retaliation by any employee of the Company against any individual, for participating in the investigation of any such complaint. If any employee believes that he or she has been subjected to any such retaliation, or the threat of it, he or she may file a complaint with our Compliance Officer. We will take appropriate corrective action if an employee has experienced retaliation in violation of this policy.

Compliance Officer

The Audit Committee has determined that the Company's Chief Financial Officer, as then in office, shall serve as the Compliance Officer responsible for administering this policy. Contact information for the Compliance Officer can be found in the Company's Employee Handbook. Our Compliance Officer is responsible for receiving, reviewing and then investigating (under the direction and oversight of the Audit Committee) complaints under this policy. If an employee has a complaint covered by this policy, he or she should report such matter to our Compliance Officer. If the suspected violation involves our Compliance Officer, the employee should instead report the suspected violation to a member of the Audit Committee.

Anonymous Reporting of Complaints

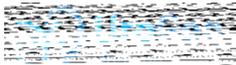
We have also established a procedure under which complaints regarding accounting matters may be reported anonymously. Employees may anonymously report these concerns by either (i) leaving an anonymous message via a toll free telephone call to our Compliance Hotline at (844) 421-1667, (ii) sending a message from an anonymous email address to compliance@urogen.com, or (iii) delivering the complaint anonymously via regular mail to UroGen Pharma Ltd., c/o UroGen Pharma, Inc., 499 Park Avenue, 12th Floor, New York, New York 10022, Attention: Compliance Officer.

Employees should make every effort to report their concerns either directly to the Compliance Officer (or any member of the Audit Committee, if appropriate) or anonymously using one or more of the methods specified above. The complaint procedure is specifically designed so that employees have a mechanism that allows the employee to bypass a supervisor he or she believes is engaged in prohibited conduct under this policy. Anonymous reports should be factual, instead of speculative or conclusory, and should contain as much specific information as possible to allow the Compliance Officer and other persons investigating the report to adequately assess the nature, extent and urgency of the allegations.

Policy for Receiving and Investigating Complaints

Upon receipt of a complaint, the Compliance Officer will determine whether the information alleged in the complaint pertains to an accounting, internal accounting control or audit matter. The Audit Committee will be notified promptly of all complaints that pertain to an accounting, internal accounting control or audit matter and will determine the planned course of action.

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Complaints regarding matters other than accounting, internal accounting control or audit will be investigated by the Compliance Officer or other appropriate person designated by the Compliance Officer.

Initially, the Audit Committee will determine if there is an adequate basis for an investigation. If so, the Compliance Officer will appoint one or more internal or external investigators to promptly and fully investigate the claim(s) under the direction and oversight of the Audit Committee. The Audit Committee may also appoint other persons to provide direction and oversight of the investigation as the Audit Committee determines to be appropriate under the circumstances. The Compliance Officer will confidentially inform the reporting person (if his or her identity is known) that the complaint has been received and whether an investigator has been assigned.

Confidentiality of the employee submitting the complaint will be maintained to the fullest extent possible, consistent with the need to conduct an adequate investigation. However, the Company may find it necessary to share information on a “need to know” basis in the course of any investigation.

If the investigation confirms that a violation has occurred, the Company will promptly take appropriate corrective action with respect to the allegations and the persons involved, including discipline up to and including termination of employment and, in appropriate circumstances, referral to governmental authorities that may investigate and initiate civil or criminal proceedings.

Retention of Complaints

The Compliance Officer will maintain a log of all complaints, tracking their receipt, investigation and resolution, and will prepare a periodic summary report for each member of the Audit Committee. Each member of the Audit Committee will have access to the log and the Compliance Officer may provide access to the log to other personnel involved in the investigation of complaints. Copies of the log and all documents obtained or created in connection with any investigation will be maintained for a period of no less than five (5) years from the date on which the complaint was submitted.

[End of Policy]

Adopted/Last updated: September 24, 2018

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