

## Audit Committee Charter

### Status

The Audit Committee (the Committee) is a committee of the Board of Directors (the Board) of Juniper Pharmaceuticals, Inc. (the Company) This Audit Committee Charter was adopted by the Board on May 12, 2004, and was most recently amended and restated on May 11, 2016.

### Membership

The Committee shall consist of three or more members of the Board, each of whom the Board has selected and determined to be “independent” in accordance with applicable rules of the SEC and the NASDAQ National Market. All members of the Committee shall meet the financial literacy requirements of the NASDAQ National Market and at least one member shall be an “audit committee financial expert” as such term is defined under applicable SEC rules. No member of the Committee may serve on the audit committee of more than three public companies, including the Company, unless the Board of Directors has determined that such simultaneous service would not impair the ability of such member to effectively serve on the Committee. Such determination shall be disclosed in the annual proxy statement.

Committee members shall continue to be members until their successors are elected and qualified or until their earlier resignation or removal. Any member may be removed by the Board, with or without cause, at any time. The Chairman of the Committee shall be appointed from among the Committee members by, and serve at the pleasure of, the Board to convene and chair meetings of the Committee, set agendas for meetings, and determine the Committee’s information needs. In the absence of the Chairman at a duly convened meeting, the Committee shall select a temporary substitute from among its members.

### Purpose

The Committee shall represent and assist the Board with the oversight of: (a) the integrity of the Company’s financial statements and internal controls, (b) the Company’s compliance with legal and regulatory requirements (in coordination with the Board), (c) the Company’s independent registered public accounting firm’s qualifications and independence and (d) the performance of the Company’s internal audit function and independent registered public accounting firm. In addition, the Committee shall prepare a report each year for inclusion in the Company’s proxy statement. Except as otherwise required by applicable laws, regulations or listing standards, all major decisions are considered by the Board as a whole.

### Key Responsibilities

The following responsibilities are within the authority of the Committee and shall include, consistent with and subject to applicable law and rules and regulations promulgated by the SEC, the NYSE or any other applicable regulatory authority:

#### Supervise the Independent Audit

1. appoint, subject to such approval by shareholders as may be mandated in the By Laws, evaluate, taking into account opinions of management and including an evaluation of the lead audit partner(s), compensate, oversee the work of, and if appropriate terminate, the independent registered public accounting firm, who shall report directly to the Committee;

2. review and approve the terms of the independent registered public accounting firm's retention, engagement and scope of the annual audit, and pre-approve any audit related and permitted non-audit services (including the fees and terms thereof) to be provided by the independent registered public accounting firm (with pre-approvals disclosed as appropriate in the Company's periodic public filings);

3. on an annual basis: (i) review a formal written statement from the independent registered public accounting firm delineating all relationships between the independent registered public accounting firm and the Company, consistent with Independence Standards Board Standard No. 1 (as modified or supplemented), actively engage in a dialogue with the independent registered public accounting firm with respect to any disclosed relationships or services that may impact the objectivity and independence of the independent registered public accounting firm and take appropriate action in response to the independent registered public accounting firm's report to satisfy itself of the auditor's independence; (ii) consider whether, in addition to assuring the regular rotation of the lead audit partner as required by law, in the interest of assuring a continuing independence of the independent registered public accounting firm, the Company should regularly rotate its independent registered public accounting firm; and (iii) set clear hiring policies for employees or former employees of the independent registered public accounting firms;

4. at least annually, receive and review: (i) a report by the independent registered public accounting firm describing their internal quality control procedures and any material issues raised by the most recent internal quality-control review, peer review or Public Company Accounting Oversight Board review or inspection of the independent registered public accounting firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, regarding one or more independent audits carried out by the firm, and any steps taken to deal with any such issues; and (ii) other required reports from the independent registered public accounting firm;

5. review and discuss with the independent registered public accounting firm: (i) the firm's responsibilities under generally accepted auditing standards and the responsibilities of management in the audit process; (ii) the scope, timing and results of the audit; (iii) any problems or difficulties that the firm encountered in the course of the audit work, and management's response; and (d) any questions, comments or suggestions the firm may have relating to the internal controls, and accounting practices and procedures, of the Company or its subsidiaries;

#### Oversee Internal Controls & Risk Management

6. review and discuss, at least annually, the scope and results of the internal audit program, including the current and future programs of the Company's Internal Audit Department, procedures for implementing accepted recommendations made by the independent registered public accounting firm, and any significant matters contained in reports from the Internal Audit Department;

7. review and discuss with the independent registered public accounting firm, the Company's Internal Audit Department, and management: (i) the adequacy and effectiveness of the Company's systems of internal controls (including any significant deficiencies, material weaknesses and significant changes in internal controls reported to the Committee by the independent registered public accounting firm or management), accounting practices, and disclosure controls and procedures (and management reports

thereon), of the Company and its subsidiaries; and (ii) current accounting trends and developments, and take such action with respect thereto as may be deemed appropriate;

8. review and discuss with management and the independent registered public accounting firm any significant risks or exposures and assess the steps management has taken to minimize such risks; and discuss with management and the independent registered public accounting firm, and oversee the Company's underlying policies with respect to, risk assessment and risk management;

9. establish and oversee procedures for the receipt, retention and treatment of complaints regarding accounting, internal accounting controls or auditing matters, and the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters;

10. review and discuss, at least annually, the Company's information security and technology risks (including cybersecurity), including the Company's information security and risk management programs;

#### Oversee Financial Reporting

11. review and discuss with management and the independent registered public accounting firm: (i) all critical accounting policies and practices used by the Company; (ii) any significant changes in Company accounting policies; (iii) any material alternative accounting treatments within Generally Accepted Accounting Principles ("GAAP") that have been discussed with management, including the ramifications of the use of the alternative treatments and the treatment preferred by the accounting firm; and (iv) any accounting and financial reporting proposals that may have a significant impact on the Company's financial reports;

12. inquire as to the independent registered public accounting firm's view of the accounting treatment related to significant new transactions or other significant matters or events not in the ordinary course of business;

13. review and discuss with the independent registered public accounting firm any matters required to be discussed under generally accepted auditing standards established from time to time by the Public Company Accounting Oversight Board (PCAOB), applicable law or listing standards;

14. review and discuss with management and the independent registered public accounting firm any material financial or non-financial arrangements that do not appear on the financial statements of the Company;

15. review and discuss with the independent registered public accounting firm: (i) any accounting adjustments that were noted or proposed by the auditors but were "passed" (as immaterial or otherwise); (ii) any communications between the audit team and the audit firm's national office respecting auditing or accounting issues presented by the engagement; and (iii) any "management" or "internal control" letter issued, or proposed to be issued, by the independent registered public accounting firm to the Company or any other material written communications between the accounting firm and management, such as any management letter or schedule of "unadjusted differences";

16. review and discuss with management and the independent registered public accounting firm the annual and quarterly financial statements (including the related notes) of the Company, including: (i) any material changes in accounting principles or practices used in preparing the financial statements prior to the filing of a report on Forms 10-K or 10-Q with the SEC; (ii) disclosures relating to internal controls over financial reporting; (iii) the items required by applicable generally accepted auditing standards relating to the conduct of the audit of annual financial statements or review of interim financial statements; and (iv) the Company's specific disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" included in the Company's Forms 10-K or 10-Q filed with the SEC;

17. recommend to the Board, whether the financial statements should be included in the annual report on Form 10-K;

18. discuss with management and the independent registered public accounting firm, as appropriate, earnings press releases, financial information and earnings guidance (including non-GAAP financial measures) provided to analysts and to rating agencies;

#### Oversee Legal & Ethical Compliance

19. review periodically with the General Counsel: (i) legal and regulatory matters that may have a material impact on the Company's financial statement; and (ii) the scope and effectiveness of compliance policies and programs;

20. review at least annually with management including the General Counsel compliance with, the adequacy of and any requests for waivers under the Company's code(s) of business conduct and ethics (including codes that apply to all employees as well as those applicable to directors, senior officers and financial officers and the Company's policies and procedures concerning trading in Company securities and use in trading of proprietary or confidential information); any waiver to any executive officer or director granted by the Committee shall be reported by the Committee to the Board;

21. review and address conflicts of interest of directors and executive officers;

22. review, discuss with management and the independent registered public accounting firm, and approve any transactions or courses of dealing with related parties that are required to be disclosed pursuant to SEC Regulation S-K, Item 404;

23. in discharging its role, the Committee is empowered to inquire into any matter it considers appropriate to carry out its responsibilities, with access to all books, records, facilities and personnel of the Company. The Committee has the power to retain outside counsel, independent registered public accounting firms or other advisors to assist it in carrying out its activities. The Company shall provide adequate resources to support the Committee's activities, including compensation of the Committee's counsel, independent registered public accounting firms and other advisors;

#### Report & Self-Evaluate

24. oversee the preparation and approve all reports required by the Committee, including the report for inclusion in the Company's annual proxy statement, stating whether the Committee: (i) has reviewed and discussed the audited financial statements with management; (ii) has discussed with the independent registered public accounting firm the matters required to be discussed by SAS Nos. 61 and 90; (iii) has received the written disclosure and letter from the independent registered public accounting firm



(describing their relationships with the Company) and has discussed with them their independence; and (iv) based on the review and discussions referred to above, the members of the Committee recommended to the Board that the audited financials be included in the Company's Annual Report on Form 10-K for filing with the SEC;

25. conduct an annual self-evaluation of the performance of the Committee, including its effectiveness and compliance with this Charter;

26. review and reassess the adequacy of this Charter annually, and recommend to the Board amendments as the Committee deems appropriate;

#### Committee Meetings

The Committee shall meet at least four times per year or more frequently as circumstances dictate. The Committee shall meet separately, and at least quarterly, in executive session, with management, the independent registered public accounting firm and the internal auditor. Agendas and proper briefing materials will be prepared and provided in advance to members. All Committee members are expected to attend each meeting in person or via tele- or video-conference. The Committee shall report regularly to the Board with respect to its activities and make recommendations to the Board as appropriate. The Committee shall maintain minutes of its meetings and records relating to those meetings. A majority of the members of the Committee shall constitute a quorum sufficient for the taking of any action by the Committee.