

HARSCO CORPORATION (the “Corporation”)
AUDIT COMMITTEE OF THE BOARD OF DIRECTORS
CHARTER
(As Amended and Restated October 29, 2013)

I. PURPOSE

The Audit Committee (the “Committee”) shall:

- A. Provide assistance to the Board of Directors of the Corporation (the “Board”) in fulfilling its responsibility with respect to its oversight of:
 - (i) The quality and integrity of the Corporation’s financial statements;
 - (ii) The Corporation’s compliance with legal and regulatory requirements;
 - (iii) The independent auditor’s qualifications and independence;
 - (iv) The performance of the Corporation’s internal audit function and independent auditors; and
 - (v) The establishment and maintenance of processes to assure that an adequate system of internal control over financial reporting is functioning within the Corporation.
- B. Prepare the audit committee report that Securities and Exchange Commission (“SEC”) rules require be included in the Corporation’s annual proxy statement.

The Committee will primarily fulfill these responsibilities by carrying out the activities outlined in Section IV of this Charter.

II. STRUCTURE AND OPERATIONS

Composition and Qualifications

The Committee shall be comprised of three or more members of the Board, each of whom is affirmatively determined by the Board to be an “independent” director in accordance with the rules of the New York Stock Exchange and the SEC. No member of the Committee may serve on the audit committee of more than three public companies, including the Corporation, unless the Board (i) determines that such simultaneous service would not impair the ability of such member to effectively serve on the Committee and (ii) discloses such determination in the Corporation’s annual proxy statement.

All members of the Committee shall be financially literate (or become financially literate within a reasonable period after his or her appointment), as such qualification is interpreted by the Board in its business judgment, and there must be at least one member that has accounting or related financial management expertise, as such qualification is interpreted by the Board in its business judgment. The Board will, in the exercise of its business judgment, require at least one member of the Committee (which may include the member that has accounting or related financial management expertise) to be an “audit committee financial expert” as determined by the Board under the rules and regulations of the SEC.

Appointment, Rotation and Removal

In consultation with the Chairman of the Board and the Lead Director (if one has been appointed), the Nominating and Corporate Governance Committee shall make a recommendation to the Board for the appointment of members of the Committee and the Chairman of the Committee. Each Committee member will serve at the pleasure of the Board for such term as the Board may decide or until such Committee member is no longer a Board member.

III. MEETINGS

The Committee shall meet as frequently as necessary to carry out its responsibilities under this Charter. The Committee will fully discuss with the Chief Executive Officer, Chief Financial Officer, Corporate Controller, and other members of management that may be appropriate from time to time, any questions which it may have regarding matters within the scope of its responsibilities. As part of its job to foster open communication, the Committee shall periodically meet separately with each of management, the internal auditors and the independent auditors to discuss any matters that the Committee or any of these groups believes should be discussed privately. In addition, the Committee or a member of the Committee designated by the Committee Chairman shall meet with management and the independent auditors quarterly to review the financial statements of the Corporation as outlined in Section IV of this Charter. The Chairman of the Committee may call meetings of the Committee. One or more members of the Committee may participate in a meeting of the Committee by means of conference telephone or similar communications equipment by means of which all persons participating in the meeting can hear each other. Participation in a meeting pursuant to this paragraph shall constitute presence in person at such meeting.

IV. RESPONSIBILITIES AND DUTIES

The Committee shall report Committee actions regularly to the Board and may make recommendations to the Board for actions it considers appropriate. The Committee, in discharging its oversight role, is empowered to study or investigate any matter of interest or concern that the Committee deems

appropriate. In this regard, the Committee shall have the authority to, at the Corporation's cost, retain outside legal, accounting or other advisors for this purpose, and establish any terms of retention. The Committee shall have the authority to approve the fees and expenses payable to such advisors and the independent auditors, as well as the ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

The Committee shall be given full access to the Corporation's internal audit group, the Board, books, records and facilities of the Corporation, management and independent auditors as necessary to carry out its responsibilities. The senior internal audit executive will report functionally to the Committee and administratively (i.e., from a day-to-day operations standpoint) to the Chief Financial Officer.

To fulfill its responsibilities and duties, the Committee shall:

Documents/Reports Review

1. Review and update this Charter annually, or more frequently as conditions dictate.
2. Review and discuss with management and the independent auditors, prior to public dissemination, the Corporation's annual audited financial statements and quarterly financial statements, including the Corporation's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," and discuss with the independent auditors the matters required to be discussed by the Public Company Accounting Oversight Board.
3. Review and discuss with management, prior to public dissemination, the Corporation's earnings press releases, as well as additional financial information and earnings guidance that management may provide to analysts and investors, and with the independent auditors the quarterly review report.
4. Review summaries of the regular internal reports to management prepared by the internal auditing department and management's response.

Independent Auditors

5. Appoint, retain and terminate independent auditors and approve all audit engagement fees and terms.
6. Inform each registered public accounting firm performing work for the Corporation, as their independent auditors, that such firm shall report directly to the Committee.

7. Oversee the work of any registered public accounting firm employed by the Corporation, including the resolution of any disagreement between management and the auditor regarding financial reporting, for the purpose of preparing or issuing an audit report or performing other audit, review or attest services.
8. Approve in advance any engagement of the independent auditors for audit or non-audit services, other than “prohibited non-audit services,” as defined in SEC rules on auditor independence.

Notwithstanding the foregoing, pre-approval is not necessary for services other than audit, review or attest services if: (i) the aggregate amount of all such services provided to the Corporation constitutes not more than five percent of the total amount of revenues paid by the Corporation to the auditors during the fiscal year in which such services are provided; (ii) such services were not recognized by the Corporation at the time of the engagement to be non-audit services; and (iii) such services are promptly brought to the attention of the Committee and approved prior to the completion of the audit by the Committee or by one or more members of the Committee to whom authority to grant such approvals has been delegated by the Committee.

The Committee may delegate to one or more of its members the authority to approve in advance all significant audit or non-audit services to be provided by the independent auditors so long as such approval is presented to the full Committee at the next scheduled Committee meeting. The Committee may establish pre-approval policies and procedures, provided the policies and procedures are detailed as to the particular service and the Committee is informed of each service, and such policies and procedures do not include delegation of the Committee’s responsibilities to management.

9. Review, at least annually, the qualifications, performance and independence of the independent auditors. In conducting its review and evaluation, the Committee should:
 - (a) Obtain and review a report by the Corporation’s independent auditors describing: (i) the auditing firm’s internal quality-control procedures; (ii) any material issues raised by the most recent internal quality-control review, or peer review, of the auditing firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the auditing firm, and any steps taken to deal with any such issues; and (iii) (to assess the auditor’s independence) all relationships between the independent auditor and the Corporation;
 - (b) Ensure the rotation of the lead audit partner and the concurring audit partner at least every five years, and a process for the smooth

transition of responsibility to the new lead audit partner and concurring partner, and the rotation of audit team members performing certain services at least every seven years, in accordance with the rules and regulations of the SEC. In addition, the Committee should consider whether there should be regular rotation of the audit firm itself;

(c) Confirm with any independent accountant retained to provide audit services for any fiscal year that the lead (or coordinating) audit partner (having primary responsibility for the audit), or the audit partner responsible for providing a second level of review of the audit (the concurring or reviewing audit partner), has not performed audit services for the Corporation in each of the five previous fiscal years of the Corporation;

(d) Take into account the opinions of management and the Corporation's internal auditors (or other personnel responsible for the internal audit function); and

(e) Actively engage in a dialogue with the independent auditors with respect to any disclosed relationship or services that may impact the objectivity and independence of the independent auditors.

Financial Reporting Processes

10. In consultation with the independent auditors and the internal auditors, review the integrity of the Corporation's financial reporting processes, both internal and external. The Committee should review and discuss with the independent auditors (i) the report of their annual audit, or proposed report of their annual audit, (ii) the accompanying management letter, if any, (iii) significant matters identified as part of their interim reviews, and (iv) the reports of the results of such other examinations outside the course of the independent auditors' normal audit procedures that the independent auditors may from time to time undertake. In that connection, the Committee should obtain and discuss with management and the independent auditors significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements.
11. Review periodically the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Corporation.
12. Review with the independent auditors (i) any audit problems or other difficulties encountered by the auditor in the course of the audit process, including any restrictions on the scope of the independent auditor's activities or on access to requested information, and any significant disagreements with management (which the Committee will work with

- management to resolve in accordance with Section IV.7 of this Charter) and (ii) management's responses to such matters. Without excluding other possibilities, the Committee may wish to review with the independent auditors (i) any accounting adjustments that were noted or proposed by the auditor but were "passed" (as immaterial or otherwise), (ii) any significant 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 auditors to the Corporation.
13. Review and discuss with management and the independent auditors the adequacy of the responsibilities, audit plan, budget and staffing of the Corporation's internal audit function, as well as the coordination of the activities of the independent auditors and the internal audit department.

Internal Control Framework (Financial Reporting), Risk Management, Code of Conduct, and Legal Compliance

14. Evaluate whether management is setting the appropriate tone at the top by communicating the importance of the Harsco Internal Control Framework and ensuring that all of the Corporation's employees understand their roles and responsibilities.
15. Review periodically the Harsco Code of Conduct and ensure that management has established a system to enforce this Code.
16. Review and concur with management's appointment, termination or replacement of the senior internal audit executive.
17. Review activities, organizational structure, qualifications and, at least annually, the performance of the internal audit department.
18. Review, with the Corporation's counsel, legal compliance matters, including corporate securities trading policies.
19. Review, with the Corporation's counsel, any legal matter that could have a significant impact on the financial reporting of the Corporation.
20. Periodically discuss with management and the independent auditors the Corporation's guidelines, policies and controls with respect to financial risk assessment and financial risk management. The Committee should discuss the Corporation's major financial risk exposures and the steps management has taken to monitor and control such exposures.
21. Oversee, and periodically discuss with management, the Corporation's enterprise risk management framework and the process for identifying, assessing and monitoring key business risks.

22. Set clear hiring policies for employees or former employees of the independent auditors.
23. Maintain procedures under or supplemental to the Harsco Code of Conduct for: (i) the receipt, retention and treatment of complaints received by the Corporation regarding accounting, internal accounting controls, or auditing matters; and (ii) the confidential, anonymous submission by employees of the Corporation of concerns regarding questionable accounting or auditing matters.
24. Review and discuss with the independent auditors, the senior internal audit executive and senior management, and, if and to the extent deemed appropriate by the Chairman of the Committee, members of their respective staffs, the adequacy of the Corporation's internal accounting controls, the Corporation's financial, auditing, and accounting organizations and personnel, and the Corporation's policies and compliance procedures with respect to business practices which shall include (i) the disclosures regarding internal controls over financial reporting and matters required by Sections 302 and 404 of the Sarbanes-Oxley Act of 2002 and any rules promulgated thereunder by the SEC, and (ii) a review with the independent auditors of their opinion on the effectiveness of management's assessment of internal controls over financial reporting and the independent auditor's analysis of matters requiring modification to management's certifications pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
25. Perform any other activities consistent with this Charter, the Corporation's certificate of incorporation, by-laws and governing law, as the Committee or the Board deems necessary or appropriate to fulfill the purposes of this Charter.

Reports

26. Provide the report of the Committee required by the rules of the SEC to be included in the Corporation's proxy statement for each annual meeting of stockholders.
27. Report regularly to the Board including:
 - (a) with respect to any issues that arise with respect to the quality or integrity of the Corporation's financial statements, the Corporation's compliance with legal or regulatory requirements, the performance and independence of the Corporation's independent auditors or the performance of the internal audit function;
 - (b) following all meetings of the Committee; and

(c) with respect to such other matters as are relevant to the Committee's discharge of its responsibilities.

The Committee shall provide such recommendations as the Committee may deem appropriate. The report to the Board may take the form of an oral or written report by the Committee Chairman or any other member of the Committee designated by the Committee to make such report.

While the Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Committee to plan or conduct audits or to determine that the Corporation's financial statements are complete and accurate and are in accordance with generally accepted accounting principles. This is the responsibility of management and the independent auditors.

Nothing contained in this Charter is intended to alter or impair the operation of the "business judgment rule" as interpreted by the courts under the General Corporation Law of the State of Delaware. Further, nothing contained in this Charter is intended to alter or impair the right of the members of the Committee to rely, in discharging their oversight role, on the records of the Corporation and on other information presented to the Committee, the Board or the Corporation by its officers or employees or by outside experts such as the independent auditors.

V. Annual Performance Evaluation

At least annually, the Committee shall review this Charter and evaluate the Committee's effectiveness in performing its responsibilities under this Charter, and discuss the results of this evaluation with the Board. The Committee shall conduct such evaluation and review in such manner as it deems appropriate.