

3D SYSTEMS CORPORATION**AUDIT COMMITTEE CHARTER**

This CHARTER (the “Charter”) of the Audit Committee (the “Committee”) has been amended and restated by the Board of Directors (the “Board”) of 3D Systems Corporation (the “Company”) on December 17, 2025 and, as so amended, supersedes the Charter of the Committee as last amended effective August 23, 2023.

A. Purpose. The purpose of the Audit Committee shall be to assist the Board in fulfilling its responsibility for oversight of the quality and integrity of the accounting and reporting practices of the Company, the adequacy of the Company’s financial and accounting policies, the qualifications and independence of the firm of independent registered public accountants engaged to prepare or issue an audit report on the financial statements of the Company and a report on the internal controls of the Company (the “independent auditor”), performance of the internal auditor and the Company’s processes to manage financial risk and compliance with significant applicable legal, ethical and regulatory requirements. The Committee has sole authority over the appointment and replacement of the independent auditor and is directly responsible for compensation and oversight of the independent auditor.

B. Members. The Committee shall consist of at least three “Independent Directors.” For purposes of this Charter, “Independent Directors” shall mean directors who are determined by the Board to comply with standards of independence and expertise requirements established by the Board consistent with applicable statutes, regulations of the Securities and Exchange Commission, and the corporate governance listing standards of the New York Stock Exchange. In particular, each member of the Committee shall be financially literate and at least one member of the Committee shall be deemed an “audit committee financial expert” as defined by the Securities and Exchange Commission. Each member will be free of any relationship that, in the opinion of the Board, would interfere with his or her individual exercise of independent judgment. Committee members will not serve simultaneously on the audit committees of more than two other public companies. Members of the Committee shall be appointed and may be removed by the Board. The Board shall determine which member shall serve as Chairman of the Committee.

C. Duties and Responsibilities. In furtherance of the purposes set forth above, the Committee shall have the specific responsibilities and duties in carrying out its oversight role, which shall include those set forth below. The Committee will review and reassess the adequacy of this Charter annually to reflect changes in regulatory requirements, authoritative guidance, and evolving oversight practices and recommend any proposed changes to the Board.

Oversight of the Company’s Relationship with the Independent Auditor

1. Appoint, retain, compensate, oversee and terminate the independent auditor and approve the terms on which the independent auditor is engaged.

2. To select, retain, compensate, oversee and terminate, if necessary, any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company.
3. Establish and oversee a policy designating permissible non-audit services that the independent auditor may perform for the Company and providing for pre-approval of those services by the Committee, subject to any *de minimis* exceptions permitted under applicable rules that the Committee approves.
4. Provide oversight of the independent auditor and resolve any disagreements between management of the Company and the independent auditor about financial reporting.
5. Set Company hiring policies for employees or former employees of the Company's independent auditor.
6. At least annually, obtain and review a report by the independent auditor describing: the independent auditor's internal quality-control procedures; any material issues raised by the most recent internal quality-control review, or peer review, of the independent auditor, 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 independent auditor, and any steps taken to deal with any such issues; and (to assess the auditor's independence) all relationships between the independent auditor and the Company.
7. Provide an open avenue of communication between the internal auditor, the independent auditor, management of the Company and the Board.
8. Meet with the independent auditor in executive session to discuss any matters that the Committee or the independent auditor believes should be discussed privately with the Committee.
9. Review with the internal auditor, the independent auditor and management of the Company the audit scope and plan, and coordination of audit efforts to assure completeness of coverage, reduction of redundant efforts, the effective use of audit resources, and the use of independent public accountants other than the appointed auditors of the Company.
10. Confirm periodically the independence of the independent auditor and periodically review the firm's non-audit services and related fees.
11. At least annually, evaluate the qualifications, performance and independence of the independent auditor, including an evaluation of the lead audit partner; and to assure the regular rotation of the lead audit partner at the independent auditor and consider regular rotation of the accounting firm serving as the independent auditor.

Financial Reporting and Disclosure Matters

12. Participate (either the Chairman of the Committee and/or the Committee as a whole) in a telephonic meeting among management of the Company, the internal auditor and the independent auditor prior to each earnings release.
13. Review and discuss with management and the independent auditors any financial information and earnings guidance provided to analysts and ratings agencies, including the type of information to be disclosed and type of presentation to be made.
14. Review and discuss the annual and quarterly financial statements with management, the internal auditor and the independent auditor, including the Company's specific disclosures made in "Management's Discussion and Analysis of Financial Condition and Results of Operations," prior to filing of its periodic reports with the Securities and Exchange Commission.
15. In connection with each periodic report of the Company, review
 - a. Management's disclosure to the Committee and the independent auditor under Section 302 of the Sarbanes-Oxley Act of 2002, as amended (the "Sarbanes-Oxley Act").
 - b. Any disclosure exceptions to the contents of the Chief Executive Officer's and the Chief Financial Officer's certificates to be filed under Sections 302 and 906 of the Sarbanes-Oxley Act.
16. Review and approve any Interested Transactions (including related party transactions required to be disclosed under Item 404 of Regulation S-K) that require the Committee's approval pursuant to the Company's Related Party Transaction Policy and Procedures, and review and approve policies and procedures pertaining to related party transactions, including the Company's Related Party Transaction Policy and Procedures.
17. Review with management of the Company any significant changes to generally accepted accounting principles ("GAAP") policies or standards.
18. Review with management of the Company and the independent auditor at least periodically the Company's critical accounting policies.
19. Review with the General Counsel legal and regulatory matters that may have a material impact on the financial statements, related Company compliance policies, and programs and reports received from regulators.
20. Provide a report in the annual proxy that includes the Committee's review and discussion of matters with management and the independent auditor.
21. Review with management of the Company at least periodically the Company's principal financial policies.
22. Review with management and the independent auditors:

- a. any major issues regarding accounting principles and financial statement presentation, including any significant changes in the Company's selection or application of accounting principles;
- b. any significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, including the effects of alternative GAAP methods; and
- c. the effect of regulatory and accounting initiatives and off-balance sheet structures on the Company's financial statements.

Oversight of the Company's Internal Audit Function

23. Review and approve the appointment or change in the internal auditor.
24. Meet with the internal auditor in executive session to discuss any matters that the Committee or the internal auditor believes should be discussed privately with the Committee.

Internal Controls

25. As required by the Sarbanes-Oxley Act or other applicable rules or regulations, consider and review with management of the Company, the independent auditor and the internal auditor:
 - a. The Company's and the independent auditor's assessment of the effectiveness of its internal controls, including computerized information system controls and security.
 - b. Any related significant findings and recommendations of the independent public accountants and the internal auditor together with management's responses thereto.
26. Review with management of the Company and the independent auditor at the completion of the annual audit:
 - a. The Company's annual financial statements and related footnotes.
 - b. The independent auditor's audit of the financial statements and its report thereon.
 - c. The independent auditor's report on internal controls.
 - d. Any significant changes required in the independent auditor's audit plan.
 - e. Any serious difficulties or disputes with management of the Company encountered during the course of the audit, including any restrictions on the scope of their work or access to required information.
 - f. Significant findings during the year and management's responses thereto.

- g. Other matters related to the conduct of the audit which are to be communicated to the Committee under generally accepted auditing standards.

Risk Oversight Responsibilities

27. Inquire of management of the Company, the internal auditor, and the independent auditor about significant risks or exposures and assess the steps management has taken to minimize such risk to the Company.
28. Develop and oversee procedures for (i) receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls and auditing matters, and (ii) the confidential, anonymous submission of employee concerns regarding accounting or auditing matters.
29. Review with management, at least twice annually, the Company's cybersecurity risk exposures and the steps management has taken to monitor or mitigate such exposures.
30. Conduct or authorize investigations into any matters within the Committee's scope of responsibilities.

General

31. Review the independence and required expertise of each Committee member based on applicable statutes, regulations of the Securities and Exchange Commission, and corporate governance listing standards of the New York Stock Exchange.
32. Prepare an agenda for Committee meetings in consultation between the Committee chair (with input from the Committee members), management of the Company, the internal auditor and the independent auditor.
33. The Committee may request any officer or employee of the Company or the Company's outside counsel or independent auditor to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee.
34. Review and update the Committee Charter as circumstances warrant.
35. Meet with management of the Company in executive sessions to discuss any matters that the Committee or management believes should be discussed privately with the Committee.
36. Evaluate the Committee's performance and Charter at least annually, and recommend to the Board such modifications to the Charter, the membership of the Committee and its procedures as the Committee deems necessary or appropriate.
37. Obtain advice and assistance from internal or outside legal, accounting or other advisors at the expense of the Company, as it deems appropriate to assist it in performing its functions.

38. Make reports to the Board at its next regularly scheduled meeting as appropriate following meetings of the Committee, accompanied by any recommendations to the Board.
39. Perform such other functions within the scope of the foregoing which the Committee deems appropriate to undertake from time to time.

D. Authority. The Committee will have the resources and authority necessary to discharge its duties and responsibilities, including the authority to retain outside counsel or other experts or consultants, as it deems appropriate. Any communications between the Committee and legal counsel in the course of obtaining legal advice will be considered privileged communications of the Company, and the Committee will take all necessary steps to preserve the privileged nature of those communications.

E. Meetings. The Committee shall meet as often as it determines, but not less frequently than six times a year. Additional meetings may occur as the Committee or its chair deems advisable. The Committee will cause to be kept adequate minutes of all of its proceedings, and will report its actions at the next meeting of the Board. Committee members will be furnished with copies of the minutes of each meeting and any action taken by unanimous consent. The Committee will be governed by the same rules regarding meetings (including meetings by conference telephone or similar communications equipment), action by written consent without meetings, notice, waiver of notice, and quorum and voting requirements as are applicable to the Board. The Committee is authorized and empowered to adopt its own rules of procedure not inconsistent with (a) any provision of this Charter, (b) any provision of the By-Laws of the Company, (c) any provision of the Certificate of Incorporation of the Company, or (d) the laws of the State of Delaware.

F. Communications/Reporting. The independent auditor reports directly to the Committee. The Committee is expected to maintain free and open communication with the independent auditor, the Company's internal auditors, and the Company's management. This communication will include periodic separate executive sessions with each of these parties.

G. Education. The Company is responsible for providing the Committee with educational resources related to accounting principles and procedures, current accounting topics pertinent to the Company and other material as may be requested by the Committee. The Company will assist the members of the Committee in maintaining appropriate financial literacy.

The Committee relies on the expertise and knowledge of management, the internal auditor and the independent auditor in carrying out its oversight responsibilities. Management of the Company is responsible for determining that the Company's financial statements are complete, accurate and in accordance with GAAP. The independent auditor is responsible for auditing the Company's financial statements. It is not the duty of the Committee to plan or conduct audits, to determine that the financial statements are complete and accurate and are in accordance with GAAP, to conduct investigations, or to assure compliance with laws and regulations or the Company's internal policies, procedures and controls.