

LAYNE CHRISTENSEN COMPANY
AUDIT COMMITTEE CHARTER
Amended and Restated
by the Board of Directors as of April 6, 2017

I. Purpose

The primary function of the Audit Committee of the Board of Directors (the “Board”) of Layne Christensen Company (the “Company”) is to assist the Board in fulfilling its oversight of (a) the Company’s compliance with legal and regulatory requirements; (b) the qualifications and independence of the Company's independent registered public accounting firm (“independent auditors”); (c) the performance of the Company’s internal audit function, if any, and independent auditors; (d) the accounting and financial reporting process of the Company and the audits of the financial statements of the Company; and (e) the system of internal controls and disclosure controls and procedures established by management. The Audit Committee is expected to maintain and encourage free and open communication with the independent auditors, the internal auditors, if any, management of the Company and the Board, and should foster adherence to the Company's policies, procedures and practices at all levels.

II. Composition and Structure of the Audit Committee

A. Independence. The Audit Committee shall be comprised of three or more independent directors as determined by the Board and shall satisfy the independence requirements of The Nasdaq Stock Market LLC (“Nasdaq”) and the applicable rules of the Securities and Exchange Commission (“SEC”). The Audit Committee shall report to the Board. No member of the Audit Committee may be an “affiliated person” of the Company or any of its subsidiaries (apart from his or her capacity as a member of the Board and any Board committee) or receive any advisory, consulting or compensatory fee except as a Board member. Each member shall also be free of any relationship that, in the opinion of the Board, would interfere with their exercise of independent judgment as a member of the Audit Committee.

B. Qualifications. Each member of the Audit Committee shall in the judgment of the Board have the ability to read and understand fundamental financial statements, including a company's balance sheet, income statement, and cash flow statement, and otherwise meet the financial sophistication standard established by the requirements of Nasdaq. At least one member of the Audit Committee must have past employment experience in finance or accounting, requisite professional certification in accounting or other comparable experience or background that leads to financial sophistication. At least one member of the Committee shall in the judgment of the Board be an "audit committee financial expert" as defined by the rules and regulations of the SEC. A person who satisfies this definition of "audit committee financial expert" will also be presumed to have financial sophistication.

No member of the Audit Committee shall have participated in the preparation of the financial statements of the Company or any subsidiary at any time during the past three years.

No member of the Audit Committee may serve simultaneously on the audit committee of more than two other public companies.

Audit Committee members may enhance their familiarity with finance and accounting by participating in educational programs conducted by the Company or an outside consultant. The members of the Audit Committee will be elected by the Board at the annual organizational meeting of the Board and, during their continued service on the Board, will serve until the next annual organizational meeting of the Board or until their successors are duly elected and qualified.

C. Chairperson. The Board shall elect one member of the Audit Committee to serve as the Chairperson. The Chairperson shall be responsible for the overall leadership of the Audit Committee, including presiding over the meetings, reporting to the Board and acting as a liaison with the Chief Executive Officer, the Chief Financial Officer and the independent auditors.

III. Meeting Requirements

Except as provided by Section IV.B.2, the Audit Committee shall meet at least four times annually, or more frequently as circumstances dictate. As necessary, a separate executive session will be held with corporate management to discuss privately any matters corporate management or the Audit Committee deems necessary. The Audit Committee shall also hold the meetings set forth in Section IV hereto.

IV. Responsibilities and Duties

A. Independent Auditors. The Audit Committee is responsible for the following:

1. Appointing, terminating, determining the compensation of, and overseeing the work of the independent auditors employed by the Company for the purpose of auditing the Company's annual financial statements, books, records, accounts and internal controls over financial reporting. Accordingly, the independent auditors shall report directly to the Audit Committee and shall, in all respects, be accountable to the Audit Committee.
2. Evaluating the Company's independent auditors, after considering their independence and effectiveness, and approving the fees and other compensation to be paid to the independent auditors.
3. Reviewing the performance of the independent auditors and approving any proposed discharge of the independent auditors when circumstances warrant.
4. At least annually, consulting with the independent auditors out of the presence of management about internal controls and the fullness and accuracy of the Company's financial statements and to discuss privately any matters the independent auditors or the Audit Committee deems necessary.
5. Resolving disagreements, if any, between management and the independent auditors for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company.

6. Obtaining and reviewing a formal written statement of the independent auditors prior to their initial engagement, and thereafter at least annually, prepared in accordance with applicable requirements of the Public Accounting Oversight Board ("PCAOB") Rule 3526 (as may be modified or amended), describing all relationships between the independent auditors or its affiliates, on one hand, and the Company or persons in financial reporting oversight roles at the Company, on the other. Prior to such initial engagement, and thereafter, following receipt of each such report annually, the Audit Committee will discuss with the independent auditors any disclosed relationships or services that may impact the objectivity and independence of the independent auditors and will take appropriate action to satisfy itself of the independence of independent auditors. The Audit Committee will also cause the independent auditors to affirm, in writing, to the Audit Committee that they are independent and in compliance with PCAOB Rule 3520 and to document the substance of its discussion with the Audit Committee. The Audit Committee will engage in a dialogue with the independent auditors with respect to any disclosed relationships or services that may impact the objectivity and independence of the independent auditors and will take appropriate action to oversee the independence of the independent auditors.

7. Reviewing and approving the overall nature and scope of the audit process, receive and review all reports and recommendations of the independent auditors and providing the independent auditors complete access to the Audit Committee and the Board to discuss all appropriate matters.

8. Pre-approving all audit and permitted non-audit services. The Audit Committee will also consider whether the independent auditor's provision of permissible non-audit services is compatible with the independent auditor's independence. The authority to grant pre-approvals may be delegated to one or more designated members of the Audit Committee, whose decisions will be presented to the full Audit Committee at its next regularly scheduled meeting.

9. Discussing with the independent auditor the matters required to be discussed by PCAOB Auditing Standard No. 1301, Communications with Audit Committees.

10. At least annually, obtaining and reviewing a report by the independent auditors describing (A) the firm's internal quality-control procedures; (B) any material issues raised by the most recent internal quality-control review, or peer review, of the 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 firm, and any steps taken to deal with any such issues; and (C) all relationships between the firm and the Company or any of its subsidiaries; and to discuss with independent auditors this report and any relationships or services that may impact the objectivity and independence of the auditors.

11. Keep the Company's independent auditors informed of the Audit Committee's understanding of the Company's relationships and transactions with related parties that are significant to the Company; and to review and discuss with the

Company's independent auditors the auditors' evaluation of the Company's identification of, accounting for, and disclosure of its relationships and transactions with related parties, including any significant matters arising from the audit regarding the Company's relationships and transactions with related parties.

B. Financial Reporting Process. The Audit Committee is responsible for:

1. Reviewing and discussing with management and the independent auditors the annual audited financial statements, including any opinion and any certification to be filed with the Company's Annual Report on Form 10-K to be submitted to the SEC, along with the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" to be included therein, to determine that they are satisfied with the disclosures and content of the financial statements for presentation to the stockholders and others; and upon such satisfaction, recommending to the Board that the annual audited financial statements be included in the Company's Annual Report on Form 10-K.

2. Reviewing and discussing with management and the independent auditors the quarterly financial statements, including any certification to be filed with the Company's Quarterly Report on Form 10-Q to be submitted to the SEC, along with the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" to be included therein, to determine that they are satisfied with the disclosures and content of the financial statements for presentation to the stockholders and others; provided, however, this review and discussion may be performed by the entire Audit Committee or, in the alternative, the Chairperson of the Audit Committee or designated Audit Committee member, and other members as deemed appropriate by the Chairperson.

3. Reviewing and discussing with management earnings press releases to be issued (including the type of information to be included and its presentation and the use of any pro forma or non-GAAP information), as well as financial information and earnings guidance provided to analysts and rating agencies.

4. Discussing with management and the independent auditors the content of the Company's financial statements including quality of earnings, review of reserves and accruals, suitability of accounting principles, quality and adequacy of internal controls and disclosure controls and procedures, any significant financial reporting issues and judgments made, recorded and unrecorded audit adjustments and other inquiries as may be appropriate.

5. Instructing management and the independent auditors to notify at least one member of the Audit Committee prior to the date the Company issues its quarterly press release as to whether or not either management or the independent auditors are aware of any of the following matters and, if so, the details regarding any matter:

- a. A change in a significant accounting policy.
- b. A change in the process for determining significant estimates.

c. Significant adjustments as a result of the limited review by the independent auditors.

d. Disagreements between the independent auditors and management regarding accounting principles, estimates, scope of work or disclosures.

C. Process Improvement. In conjunction with the Audit Committee's review of financial statements and reports, the Audit Committee shall, as appropriate:

1. Obtain and review reports from Management and the independent auditors regarding internal controls and disclosure controls and procedures.

2. Obtain and review the attestation reports submitted by the independent auditor regarding internal control over financial reporting.

3. Obtain and review reports submitted by the independent auditors regarding (a) all critical accounting policies and practices to be used in the audit; (b) alternative treatment of financial information within generally accepted accounting principles that have been discussed with management, the ramifications of the use of such alternative treatments and the treatment preferred by the auditors; and (c) other material written communications between the auditors and management.

4. Obtain and review information from each of management and/or the independent auditors regarding any significant management judgments or significant adjustments made in preparation of the financial statements and the view of each as to appropriateness of such judgments and adjustments.

5. Discuss policies with respect to risk assessment and risk management.

6. Meet separately with management, with internal auditors, if applicable, and with independent auditors, in each case, on a periodic basis.

7. Review with the independent auditors any audit problems or difficulties and management's response.

8. Set clear policies for the Company with respect to hiring employees or former employees of the independent auditors.

9. If an internal audit function is maintained, the following should be performed:

a. Maintain free and open communication between the Audit Committee and the staff performing the internal audit function to confirm and ensure their continual independence and objectivity.

b. Review the overall internal audit function of the Company including the Internal Audit Charter, reporting obligations and the qualifications

of the internal audit employees, and review and approve the hiring or dismissal of the internal audit department manager.

c. Review the proposed internal audit plan on an annual basis, and periodically monitor the department's performance against the plan.

d. Review internal audit reports to be aware of any potentially significant issues or control weaknesses and corporate management's responses to these issues.

10. If an internal audit function is not maintained, ensure management has taken the necessary steps (i.e., outsourcing, internal reviews, etc.) to ensure appropriate internal control reviews are performed.

D. Ethical and Legal Compliance. The Audit Committee shall, as appropriate:

1. Adopt and implement a policy to receive, handle, and retain complaints regarding accounting, internal controls, disclosure controls and procedures or auditing matters, keep confidential certain complaints, and keep confidential the identity of certain employees making such complaints.

2. Investigate, as it deems appropriate, any matter brought to its attention, with full power to retain outside counsel or other experts for this purpose, as deemed necessary.

3. Review, with the Company's counsel, the Company's compliance with applicable laws and regulations, including corporate securities trading policies, and to review and oversee the Company's policies, procedures and programs designed to promote and monitor compliance.

4. Review, with the Company's counsel, any legal matter that could have a significant impact on the Company's financial statements.

5. Perform any other activities consistent with this Charter, the Company's Bylaws and governing law, as the Audit Committee or the Board deems necessary or appropriate.

E. Other Functions. The Audit Committee shall also:

1. As it deems necessary to carry out its responsibilities and duties, (a) engage independent counsel or other accountants, experts, advisors or consultants and (b) obtain advice and assistance from such counsel or advisors, apart from counsel or advisors hired by management. The Audit Committee shall have the authority to retain and terminate such counsel or advisors as it deems appropriate, including the authority to approve fees and other retention terms.

2. Perform an annual evaluation of its performance.

3. Review, reassess and approve the adequacy of the Audit Committee Charter on an annual basis and adopt amendments as needed.

4. Prepare minutes of all Audit Committee meetings and regularly report all Audit Committee activities to the full Board of Directors with the issuance of an annual Audit Committee Report to be included in the proxy statement for submission to the stockholders.

5. Review with corporate management, the independent auditors and the internal auditors, if applicable, any legal matters, risks or exposures that could have a significant impact on the financial statements and what steps management has taken to minimize the Company's exposure.

6. Review and approve all transactions between the Company and any related person that are required to be disclosed pursuant to SEC Regulation S-K, Item 404 ("Item 404"). 'Related person' and 'transaction' shall have the meanings given to such terms in Item 404, as amended from time to time.

V. Funding

The Company shall make available to the Audit Committee appropriate funds, as the Audit Committee determines, for the payment by the Company of:

(A) compensation to the Company's independent auditors engaged for the purpose of preparing or issuing audit reports or performing other audit, review or attest services for the Company;

(B) compensation to any counsel or advisers engaged by or on behalf of the Audit Committee; and

(C) ordinary administrative expenses of the audit committee that are necessary or appropriate in carrying out its duties.

VI. Disclosure of Charter

This Charter will be made available on the Company's website at:

<http://investor.laynechristensen.com/governance.cfm>