

GERBER SCIENTIFIC, INC.

Charter of the Audit and Finance Committee (Last amended March 2008)

This charter governs the operations of the Audit and Finance Committee (the “A&FC”) of the Board of Directors (the “Board”) of Gerber Scientific, Inc. (the “Company”).

Composition of the A&FC

The A&FC shall consist of three or more directors, as determined by the Board. Each member of the A&FC shall be (i) independent, in accordance with applicable rules of the Securities and Exchange Commission (“SEC”) and applicable New York Stock Exchange (“NYSE”) listing standards, and (ii) financially literate, as such qualification is interpreted by the Board in its business judgment. In addition, at least one member of the A&FC shall have accounting or related financial management expertise, as the Board shall interpret such qualification in its business judgment. There shall be a presumption that a person who satisfies the definition of “audit committee financial expert” set out in Item 401(h) of Regulation S-K of the SEC has accounting or related financial management expertise. The members of the A&FC shall satisfy such other eligibility requirements as shall be prescribed from time to time in SEC rules and NYSE listing standards. No member of the A&FC may simultaneously serve on the audit committees of more than three public companies unless the Board determines that such simultaneous service would not impair the ability of such member to serve effectively on the A&FC.

The Board, by majority vote and taking into consideration the recommendation of the Nominating and Corporate Governance Committee, shall appoint each member of the A&FC, and from such members so appointed, appoint a chairperson of the A&FC. Ordinarily, such appointments shall take place at the regular meeting of the Board held on or about the date of the annual shareholders’ meeting. The members of the A&FC shall serve until their successors are appointed and qualified. The Board shall have the power at any time to change the membership of the A&FC and to fill vacancies on it, subject to new members satisfying the foregoing requirements.

Meetings

The A&FC shall meet at such times as it deems necessary to fulfill its responsibilities, but no less than four times annually. A majority of the A&FC members shall constitute a quorum. The A&FC shall have the authority to act on the affirmative vote of a majority of the members present at a meeting at which a quorum is present, and such act shall be the act of the A&FC. The minutes of A&FC meetings shall be filed in the records of the Company. Any decision or determination of the A&FC reduced to writing and signed by all of the members of the A&FC shall be fully as effective as if it had been made at a meeting duly called and held.

The A&FC may adopt such additional or alternative procedures relating to the conduct of its proceedings from time to time as are consistent with the Company's corporate governance principles and as the A&FC otherwise deems appropriate.

Purpose/Principal Functions

The A&FC shall assist the Board in fulfilling its financial reporting oversight role by monitoring:

- the quality and integrity of the Company's financial statements;
- the Company's system of internal control over financial reporting and the performance of the Company's internal audit function;
- the independent auditors' qualifications, independence and performance;
- the Company's compliance with legal and regulatory requirements; and
- the management of the financial resources and financial risks of the Company, including policies with respect to investments and uses of cash, and other significant financial actions proposed by management.

In furtherance of the foregoing objectives, the A&FC shall provide an open avenue of communication between the Company's management, internal audit staff, independent auditors and the Board. The A&FC shall periodically meet separately with management, the internal audit staff and the independent auditors. The A&FC shall report regularly to the Board.

Responsibilities

The A&FC is delegated all authority of the Board as may be required or advisable to fulfill the purposes of the A&FC and this charter. To the extent permitted by applicable law and NYSE listing standards, the A&FC may delegate some or all of its authority to subcommittees formed by the A&FC when it deems such delegation to be appropriate. Without limiting the generality of the preceding statements, the A&FC shall have authority (including budgetary and fiscal authority), and is entrusted with responsibility, to:

Financial Reporting

- Review and discuss with the independent auditors, management and the Company's internal audit staff the Company's audited annual financial statements that are to be included in the Company's annual report on Form 10-K, and determine whether to recommend to the Board that the financial statements be included in the Company's Form 10-K for filing with the SEC.
- Discuss with the independent auditors the matters required to be discussed by Statement on Auditing Standards ("SAS") No. 114, which supersedes SAS No. 61,

Communication With Audit Committees, as amended, and provides guidance to an auditor on matters to be communicated to those charged with governance regarding significant findings and issues related to the audit.

- Review and discuss with the independent auditors, management and the Company's internal audit staff each of the Company's interim financial statements to be included in the Company's quarterly reports on Form 10-Q prior to filing such reports with the SEC.
- Review and discuss:
 - (a) significant estimates and judgments underlying the financial statements;
 - (b) all critical accounting policies identified to the A&FC by the independent auditors;
 - (c) material questions of choice with respect to the appropriate accounting principles and practices to be used in the preparation of the Company's financial statements, as brought to its attention by management and/or the independent auditors; and
 - (d) any material management letter comments and management's responses to recommendations made by the independent auditors in connection with the audit.
- Resolve disagreements between management and the independent auditors regarding financial reporting.
- Review and discuss with the independent auditors and management the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" included in any annual or quarterly report, or other report or filing filed with the SEC.
- In connection with each periodic report of the Company, review management's disclosure to the A&FC with respect to certifications by the Company's CEO and CFO in the Company's Annual Reports on Form 10-K and Quarterly Reports on Form 10-Q regarding any significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the Company's ability to record, process, summarize and report financial information, and any fraud involving management or other employees who have a significant role in the Company's internal control over financial reporting..
- Review and discuss generally with management earnings press releases of the Company, including the use of "pro forma," "adjusted," or other non-GAAP information, as well as financial information and earnings guidance provided to analysts and rating agencies.

- Confer with the independent auditors concerning the scope of their examinations of the books and records of the Company and its subsidiaries in connection with their annual audit, interim financial reviews or otherwise, and any significant changes required in the independent auditors' audit plans or scope.
- Review and discuss with the independent auditors any problems or difficulties encountered by them in the course of their audit work and management's response.
- Review and discuss with the independent auditors the responsibilities, budget and staffing of the Company's internal audit function.
- Review the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the Company's financial statements.

Internal Controls and Risk Assessment

- Review annually, with management, the head of the internal audit function and the independent auditors, if deemed appropriate by the A&FC, the Company's internal system of audit and financial controls, the results of internal audits and procedures for maintaining the adequacy and effectiveness of internal controls.
- Establish and monitor procedures for:
 - (a) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters; and
 - (b) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.
- Review and discuss with senior management and the independent auditors the Company's guidelines and policies with respect to risk assessment and risk management, including steps taken by management to monitor and mitigate potential or known risks that could significantly impact the Company's ability to achieve its goals and objectives.

Independent auditors' Qualifications, Independence and Performance

- Directly retain, replace, if deemed necessary, oversee and evaluate the independent auditors.
- Pre-approve all audit and permitted non-audit services (including the fees and terms thereof) to be performed for the Company by the independent auditors in accordance with the Company's "Policy on Audit and Finance Committee Pre-Approval of Audit and Permissible Non-Audit Services Rendered by External Auditors."

- Receive from the independent auditors on a periodic basis a formal written statement delineating all relationships between the independent auditors and the Company, consistent with the Independence Standards Board, Standard No. 1, regarding relationships and services, which may affect the objectivity and independence of the independent auditors, and other applicable standards. The A&FC shall actively discuss with the independent auditors any disclosed relationships or services that may affect the objectivity and independence of the independent auditors and take appropriate action in response to the independent auditors' statements to satisfy itself of the independence of the independent auditors.
- Review the performance of the independent auditors at least annually and, in connection with this evaluation, consult with management and obtain and review a report by the independent auditors describing their internal control procedures, any material issues raised by their most recent internal quality control review or peer review (if applicable) or by any inquiry or investigation by governmental or professional authorities for the preceding five years with respect to independent audits carried out by the independent auditors, and the response of the independent auditors to any such review, inquiry or investigation.
- Subject to the transition provisions of applicable SEC rules, ensure that the independent auditors' lead or coordinating audit partner, concurring partner and audit partners comply with the rotation and "cooling off" period requirements of applicable SEC rules.
- Establish clear hiring policies for employees or former employees of the independent auditors in accordance with applicable SEC and NYSE rules and regulations.

Compliance with Laws, Regulations and Policies

- Review and monitor with the Company's inside chief legal counsel and others, as the A&FC deems appropriate:
 - (a) any litigation, tax or regulatory matters that may have a material impact on the Company's operations or financial statements; and
 - (b) the Company's compliance programs and policies, the violation of which may have a material impact on the Company's operations or financial statements.
- Review with the independent auditor any potentially illegal acts identified during the course of their audit work in accordance with Section 10A(b) of the Securities and Exchange Act of 1934, including the conclusions reached by the independent auditor with respect to such acts.
- Review all related-party transactions that are subject to disclosure pursuant to Item 404 of Regulation S-K of the SEC, other than transactions subject to review, approval or ratification by another committee of the Board.

- Periodically review the rules promulgated by the SEC and the NYSE relating to the qualifications, activities, responsibilities and duties of audit committees and take, or recommend that the Board take, appropriate action to comply with such rules, including amendment of the A&FC charter.

Financial Resources and Risks

- Review proposed capital appropriations in excess of \$1,000,000.
- Review significant financing programs that address working and long-term capital requirements.
- Review proposed dividend policies and programs for the repurchase of capital stock.
- Review the Company's policies and strategies for managing exposure with respect to foreign exchange, interest rates and raw materials prices.
- Review the Company's policies and strategies with respect to insurance and risk management.
- Review strategies and plans for significant acquisitions and divestitures, including progress reports on pending and completed transactions.
- Review significant financing programs to be offered by the Company.
- Review other financially related matters as may be referred to the A&FC from time to time.

General

The A&FC shall, with the assistance of management and legal counsel, as the A&FC deems appropriate, review and evaluate, at least annually, the A&FC's charter. The A&FC shall ensure inclusion of its then-current charter in the proxy statement for the Company's annual meetings of shareholders to the extent required by SEC rules.

The A&FC shall prepare a report for inclusion in the proxy statement for the Company's annual meeting of shareholders, as required by SEC rules.

The A&FC shall have the authority to engage outside advisors, including counsel, consultants and external auditors, as it deems necessary to carry out its duties, and the Company shall provide appropriate funding, as determined by the A&FC, for payment of compensation to such advisors.

The Company shall provide appropriate funding, as determined by the A&FC, for payment of the compensation of the independent auditors and the ordinary administrative expenses of the A&FC that are necessary or appropriate in carrying out its duties.

The A&FC shall conduct an annual evaluation of its performance.

The function of the A&FC is one of oversight. While the A&FC has the powers and responsibilities set forth in this charter, it is not the responsibility of the A&FC to plan or conduct audits or to determine that the Company's financial statements present fairly the financial position, the results of operations and the cash flows of the Company, in compliance with generally accepted accounting principles. This is the responsibility of management. Management and the Company's internal audit department are responsible for maintaining appropriate accounting and financial reporting principles and policies and internal controls and procedures designed to assure compliance with accounting standards and applicable laws and regulations. The independent auditors are responsible for planning and carrying out proper annual audits and quarterly reviews of the Company's financial statements.