HARMAN INTERNATIONAL INDUSTRIES, INCORPORATED
AUDIT COMMITTEE CHARTER

(AMENDED AND RESTATED DECEMBER 3, 2008)

I. COMMITTEE PURPOSE

The primary purposes of the Audit Committee are to assist the Board of Directors ("Board") of Harman International Industries, Incorporated (the "Company") in fulfilling its oversight responsibilities with respect to:

A. the integrity of the financial statements and related disclosures of the Company, as well as related accounting and financial reporting processes;

B. compliance with legal and regulatory requirements applicable to the Audit Committee;

C. the independent registered public accounting firm's qualifications, independence, audit and review scope, and performance; and

D. the audit scope and performance of the internal audit function.

E. the Company's Ethics and Compliance Program

The Audit Committee is to act on behalf of the Board and to oversee all material aspects of the Company's accounting and financial reporting processes and the quality and integrity of Company financial statements and related disclosures, including oversight of the activities of Company management and of the independent registered public accounting firm as described in this paragraph.

Notwithstanding the foregoing, the Audit Committee's responsibilities are limited to oversight. Management of the Company is responsible for the preparation, presentation and integrity of the Company's financial statements as well as the Company's financial reporting process, accounting policies, internal audit function, internal accounting controls and disclosure controls and procedures. The independent registered public accounting firm is responsible for performing an audit of the Company's annual financial statements, expressing an opinion as to the conformity of such annual financial statements with generally accepted accounting principles ("GAAP") and reviewing the Company's quarterly financial statements. The members of the Audit Committee are not acting as professional accountants or auditors, and it is not the responsibility of the Audit Committee to plan or conduct audits or to determine that the Company's financial statements and disclosure are complete and accurate and in accordance with GAAP and applicable laws, rules and regulations. Each member of the Audit Committee shall be entitled to rely on the integrity of those persons within the Company and of experts and professionals from which the Audit Committee receives information including, the Company's internal audit function, which may include contracted non-employee or audit or accounting firms engaged to provide internal audit services, and the Company's independent registered public accounting firm. Additionally, absent actual knowledge to the contrary, each member of the Audit Committee shall be entitled to rely on the

accuracy of the financial and other information provided to the Audit Committee by such persons, professionals or experts.

An important part of the Audit Committee's purpose is the coordination with other Board committees and the fostering of a free, open and clear avenue of communication between management, the independent registered public accounting firm, the internal audit function, the general counsel and the Board.

II. COMMITTEE COMPOSITION

The Audit Committee will be comprised of at least three directors. Based upon the recommendation of the Nominating and Governance Committee, the Board will designate the members of the committee at least annually and will take such actions as it from time to time determines to be appropriate to assure that the Audit Committee and its members comply with applicable independence requirements. All members of the Audit Committee will satisfy the director independence and audit committee qualification requirements of the New York Stock Exchange ("NYSE"), applicable law and regulations and the Company's Corporate Governance Guidelines. Management is directed to take such steps as are necessary to assure that the Company does not take actions that would compromise the independence of any Audit Committee member. No Audit Committee member may simultaneously serve on the audit committees of more than two other public companies unless the Board determines such simultaneous service would not impair the member's ability to serve on the Audit Committee.

All members of the Audit Committee will be financially literate, as such qualification is interpreted by the Board in its business judgment. At least one member will be an "audit committee financial expert" as defined by the rules and regulations of the U.S. Securities and Exchange Commission ("SEC") and at least one member, who may also be the audit committee financial expert, will have accounting or related financial management expertise in accordance with NYSE listing standards, as the Board interprets such qualification in its business judgment.

The members and Chairperson of the Audit Committee will be appointed by the Board and will serve until removed by the Board or their successors have been duly appointed and qualified. The Board will from time to time designate the Chairperson, and may designate a Co-Chairperson or Vice Chairperson, of the Audit Committee.

III. COMMITTEE MEETINGS

The Audit Committee will meet as often as required to fulfill its responsibilities as set forth in this Charter, but no less than four times a year. Meetings may be held in person or telephonically. The Chairperson or his or her designee will preside over all meetings. The Audit Committee will meet regularly with management, the head of the internal audit function, and the independent registered public accounting firm in separate executive sessions to discuss any matters that the Audit Committee or any of these groups believes should be discussed privately.

The Chairperson of the Audit Committee shall, in consultation with the other members of the Audit Committee and the appropriate officers of the Company, establish Audit Committee meeting agendas. Additionally, the Chairperson of the Audit Committee or a majority of the Audit Committee members may call a meeting of the Audit Committee at

any time and any Audit Committee member may submit items to be included in the agenda for, and may raise subjects that are not on the agenda at, any meeting. A majority of the number of Audit Committee members will constitute a quorum for conducting business at a meeting of the Audit Committee. The act of a majority of the Audit Committee members present at a meeting at which a quorum is in attendance will be the act of the Audit Committee, unless a greater number is required by law, the Company's certificate of incorporation, its bylaws or this Charter. The Audit Committee may adopt such other procedures as it may from time to time determine to be appropriate to assist in the discharge of its responsibilities.

Except as the Audit Committee or its Chairperson may otherwise determine, the Secretary or another person designated for this purpose by the Audit Committee Chairperson will prepare appropriate records of all Audit Committee meetings and actions, copies of which when approved by the Audit Committee or its Chairperson will be furnished to the Board, and will maintain copies of all materials furnished or presented to the Audit Committee. In addition, the Audit Committee Chairperson will regularly report the Audit Committee's activities to the Board in such manner and at such times as the Audit Committee Chairperson or the Board deems appropriate.

IV. PRINCIPAL COMMITTEE RESPONSIBILITIES AND DUTIES

To fulfill its purposes, responsibilities and duties, the Audit Committee will:

A. Independent Registered Public Accounting Firm

1. Possess sole authority for the appointment, retention, termination, compensation, evaluation and oversight of the independent registered public accounting firm. The Audit Committee will make an annual determination whether to retain the current independent registered public accounting firm or appoint a new independent registered public accounting firm. The independent registered public accounting firm will report directly to the Audit Committee.

2. Approve all engagement fees and terms with the independent registered public accounting firm for all audit, review and other services. The Audit Committee will also have sole authority to pre-approve all permissible engagements with the independent registered public accounting firm. The Audit Committee may delegate pre-approval authority to one or more of its members, but any decisions made by the member to whom such authority is delegated must be reported to the Audit Committee at its next meeting. The Audit Committee may ratify, amend or revoke any pre-approval of services authorized by an individual Audit Committee member pursuant to the authority delegated under this Charter, *provided*, that any amendment or revocation by the Audit Committee will not affect the validity of the interim pre-approval.

3. Before the annual audit, review and discuss with the independent registered public accounting firm the scope and general extent of

the annual audit and related work and the fees to be paid for these services.

4. Receive from the independent registered public accounting firm, on an annual basis, a formal written statement concluding that the independent registered public accounting firm is independent and delineating all relationships between the independent registered public accounting firm and the Company and its executive officers and directors, consistent with applicable regulations. Review and discuss with the Board, as necessary, and the independent registered public accounting firm, on a periodic basis, any disclosed relationships or services between the independent registered public accounting firm and the Company or its executive officers or directors, or any other circumstances that may impact the objectivity and independence of the independent registered public accounting firm.

5. Oversee the quality control process of the independent registered public accounting firm by, at least annually, obtaining and reviewing reports from the independent registered public accounting firm describing the firm's internal quality control procedures and reviewing any material issues raised by the most recent internal quality control review, or peer review, of the independent registered public accounting 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. At least annually conduct an evaluation of the independent registered public accounting firm's qualifications, performance and independence, taking into account the opinions of management and the internal audit function. The evaluation of the independent registered public accounting firm will include the review and evaluation of the lead partner of such firm. The Audit Committee will review and discuss with the Board its determinations with respect to the independent registered public accounting firm.

6. Confirm with the independent registered public accounting firm whether the independent registered public accounting firm is in compliance with the partner rotation requirements established by the SEC.

7. Set hiring policies for employees or former employees of the independent registered public accounting firm which include the restrictions required under the rules of NYSE and the Sarbanes Oxley Act and any rules promulgated thereunder by the SEC.

8. Regularly review separately with each of Company management, the independent registered public accounting firm and the internal audit function, any audit problems or difficulties encountered during

the course of the review or audit, including any restrictions on the scope of work or access to required information, any significant issues discussed with the independent registered public accounting firm's national office and, where applicable, management's response.

9. Review and have sole authority to resolve any significant disagreement between management and the independent registered public accounting firm or the internal audit function in connection with the preparation of financial statements.

10. Review the impact of pronouncements of the Financial Accounting Standards Board, the SEC and other governing or regulating bodies on the Company's financial statements.

B. Financial Reporting and Processes

1. Review and discuss the annual audited financial statements and quarterly financial statements to be included in the Company's Annual Report on Form 10-K and Quarterly Reports on Form 10-Q, respectively, with management and the independent registered public accounting firm, including a review of the Company's specific disclosures under "Management Discussion and Analysis of Financial Condition and Results of Operations." Recommend to the Board whether the audited financial statements should be included in the Annual Report on Form 10-K.

2. Review the integrity of the Company's financial reporting processes, both internal and external, with input from the independent registered public accounting firm and the internal audit function.

3. Receive reports from management regarding all significant deficiencies and material weaknesses in the design or operation of the Company's internal control over financial reporting which are reasonably likely to adversely affect the Company's ability to record, process, summarize and report financial information.

4. Discuss with management the Chief Executive Officer's and Chief Financial Officer's evaluations of the Company's disclosure controls and procedures.

5. Review the following on a timely basis with management and the independent registered public accounting firm:

- The review reports of the Company's interim financial statements;
- The annual audit report(s), or proposed audit report(s);
- Significant issues regarding accounting principles and financial statement presentations, including changes in the Company's selection or application of accounting principles

and the effect of existing or proposed regulatory and accounting initiatives, and issues as to the adequacy of the Company's internal control over financial reporting, including any material changes in internal control over financial reporting and any special steps adopted in light of any identified material weaknesses in internal controls;

- Analyses prepared by management or the independent registered public accounting firm setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative GAAP methods on the financial statements;
- Critical accounting policies and practices to be used;
- Any material written communications between the independent registered public accounting firm and management;
- Management's annual report on internal control over financial reporting; and
- The reports of the results of such other examinations outside the course of the independent registered public accounting firm's normal audit procedures that may be undertaken from time to time.

6. Prior to public release, discuss with management the type and presentation of information to be disclosed in earnings press releases and earnings guidance (including the use of any "pro forma" or "adjusted" non-GAAP information), and the Company's guidance concerning future financial performance. Also discuss with management financial information and earnings guidance provided to analysts and ratings agencies. Such discussions may be in general terms (*i.e.,* discussion of the types of information to be disclosed and the type of presentation to be made).

C. <u>Internal Audit Function</u>

1. Consider and approve management's proposed appointment, termination or transfer of the head of the internal audit function.
2. Provide input regarding the annual performance appraisal and compensation of the head of the internal audit function.
3. Annually review the internal audit function's audit plan and objectives, resources, qualifications, independence and reporting relationships.
4. Periodically review the internal audit function's activities, including any plan changes, objective changes and resource updates.

5. Review any significant matters contained in reports from the internal audit function, as well as management's procedures for implementing accepted recommendations made by either the internal audit function or the independent registered public accounting firm.

6. Consider any difficulties the internal audit function encountered while conducting audits, including any restrictions on the scope of their work or access to required information.

7. Review the results of the review of officers' expense accounts and use of corporate assets and any employee's compliance with the Corporation's Code of Business Conduct.

D. Risk Assessment and Risk Management

1. Discuss policies with respect to risk assessment and risk management periodically with management, internal auditors, and the independent registered public accounting firm.

2. Annually review with the Company and the Board the results of its processes to assess, monitor, and control such risks and exposures.

E. Legal and Regulatory Compliance

1. Obtain reports from management, internal auditors, the independent registered public accounting firm, the general counsel, tax advisors or any regulatory agency regarding regulatory compliance and any other legal matters that may have a significant effect on the Company.

2. Monitor compliance with the Code of Business Conduct for Employees and the Code of Ethics for Senior Management and the Board.

F. General

1. Review reports by management regarding any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal control over financial reporting.

2. Adopt and implement a policy and procedures (a) to receive, handle and retain complaints regarding accounting, internal accounting controls or auditing matters, and (b) to provide for confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters. Review the treatment of any complaints received under this policy.

3. From time to time review and reassess the adequacy of this Charter and recommend to the Nominating and Governance Committee changes to the Charter as it deems appropriate. Any

changes will be effective when recommended by the Nominating and Governance Committee and approved by the Board.

4. Adopt and implement a policy to review and approve or ratify transactions with "related persons:" (as defined in the SEC's relevant rules and regulation) in accordance with the Company's fiscal authorization policy

5. Prepare the Audit Committee report to be included in the Company's annual proxy statement.

6. Provide an open avenue of communication among the Company's independent registered public accounting firm, the financial and senior management, the internal audit function and the Board.

7. Conduct or oversee any investigation appropriate to fulfilling its responsibilities, using direct access to the independent registered public accounting firm as well as any Company employee, as appropriate.

8. Annually evaluate the Audit Committee's performance, using procedures established or approved by the Nominating and Governance Committee.

9. Perform any other activities consistent with this Charter, the Company's Amended and Restated Bylaws, Amended and Restated Certificate of Incorporation, and applicable law, as the Board considers appropriate and delegates to the Audit Committee.

10. Delegate authority to subcommittees when appropriate.

V. ACCESS TO RESOURCES

The Audit Committee will have appropriate resources and authority to discharge its responsibilities as required by law. The Audit Committee will have full access to the Company's records, officers, employees and outside advisors as necessary to perform its duties. Management, the internal audit function and the independent registered public accounting firm are each directed to bring to the attention of the Audit Committee such matters that the Audit Committee is required by law or listing requirements to review or as the Audit Committee or its Chairperson may from time to time designate. Without limitation, management is responsible for providing the Audit Committee with the information and assistance contemplated by this Charter and educational and other resources as may be required by law, listing requirements or GAAP or as the Audit Committee or its Chairperson may request, and such funding as may be herein contemplated, including funding to pay fees and disbursements of the independent registered public accounting firm, fees and disbursements of any advisor retained by the Audit Committee or its Chairperson and ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties. The Audit Committee or its Chairperson may retain at the Company's expense, in such amount as the Audit Committee or its Chairperson determines to be appropriate, legal counsel and other third-party advisors as the Audit Committee or its Chairperson determines to be appropriate.