



Silicon Graphics International Corp. Charter of the Audit Committee of the Board of Directors

(As last amended on May 14, 2013)

PURPOSE

The purpose of the Audit Committee (the "**Committee**") of the Board of Directors (the "**Board**") of Silicon Graphics International Corp. (the "**Company**") is to act on behalf of the Board in fulfilling its oversight responsibilities with respect to (1) the integrity of the Company's financial statements, accounting and financial reporting processes, and systems of internal control over financial reporting; (2) the audits of the Company's financial statements and internal control over financial reporting, the engagement of the independent registered public accounting firm (the "**Auditors**") and the evaluation of the qualifications, independence and performance of the Auditors; (3) the Company's compliance with legal and regulatory requirements; and (4) such other matters set forth in this Charter and as the Board may request from time to time.

In discharging its obligations, the Committee shall maintain and foster an open avenue of communication among the Committee, the Auditors and the Company's management.

COMPOSITION

The Committee shall consist of at least three members of the Board. All members of the Committee shall meet the applicable independence and experience requirements of The Nasdaq Stock Market ("**Nasdaq Rules**") and the rules of the Securities and Exchange Commission (the "**SEC**"). All members shall be able to read and understand fundamental financial statements. At least one member shall satisfy the applicable financial sophistication requirements of the Nasdaq Rules and shall, in the judgment of the Board, be an "audit committee financial expert" as defined by SEC rules and regulations. The members of the Committee and the Committee chairperson shall be appointed by and serve at the discretion of the Board. Vacancies occurring on the Committee shall be filled by the Board.

MEETINGS AND MINUTES

The Committee shall hold such regular or special meetings as its members shall deem necessary or appropriate, but not less frequently than quarterly. Minutes of each meeting of the Committee shall be prepared and distributed to each member of the Committee promptly after each meeting. The Committee chairperson shall report to the Board regarding the deliberations, actions taken and recommendations of the Committee. The Committee shall meet periodically in executive session alone and with the Auditor and management.

AUTHORITY

The Committee shall have authority to appoint, determine compensation for, and at the expense of the Company, retain and oversee the Auditors as set forth in Section 10A(m)(2) of the Securities Exchange Act of 1934, as amended, and the rules thereunder and otherwise to fulfill its responsibilities under this Charter. The Committee shall have authority to retain and determine compensation for, at the expense of the Company, special legal, accounting or other advisors or consultants as it deems necessary or appropriate in the performance of its duties. The Committee shall also have authority to pay, at the expense of the Company, ordinary administrative expenses that, as determined by the Committee, are

necessary or appropriate in carrying out its duties. 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 Company will take all necessary steps to preserve the privileged nature of those communications.

The Committee shall have full access to all books, records, facilities and personnel of the Company as deemed necessary or appropriate by any member of the Committee to discharge his or her responsibilities hereunder, and to investigate any matter brought to its attention within the scope of its duties. The Committee shall have authority to require that any of the Company's personnel, counsel, accountants (including the Auditors) or investment bankers, or any other consultant or advisor to the Company, attend any meeting of the Committee or meet with any member of the Committee or any of its special legal, accounting or other advisors and consultants. The Auditors and any other registered public accounting firm engaged for the purpose of performing other review or attest services for the Company shall report directly and be accountable to the Committee.

The Committee may form and delegate authority to subcommittees as appropriate, including, a subcommittee composed of one or more members of the Committee. The operation of the Committee shall be subject to the provisions of the Bylaws of the Company and the Delaware General Corporation Law, each as in effect from time to time. The approval of this Charter shall be construed as a delegation of authority to the Committee with respect to the responsibilities set forth in this Charter.

RESPONSIBILITIES

To implement the Committee's purpose, the Committee shall be charged with the following responsibilities with the understanding, however, that the Committee may supplement or (except as otherwise required by applicable laws or rules) deviate from these activities as appropriate under the circumstances.

1. **Evaluation and Retention of Auditors.** The Committee shall evaluate the performance of the Auditors, to assess their qualifications and determine whether to retain or to terminate the existing Auditors or to appoint and engage new auditors for the ensuing year, which retention shall be subject only to ratification by the Company's stockholders (if the Committee or the Board elects to submit such retention for ratification by the stockholders).
2. **Approval of Audit Engagements.** The Committee shall determine and approve engagements of the Auditors, prior to commencement of such engagements, to perform all proposed audit, review and attest services, including the scope of and plans for the audit, the adequacy of staffing, the compensation to be paid, at the Company's expense, to the Auditors and the negotiation and execution, on behalf of the Company, of the Auditors' engagement letters, which approval may be pursuant to preapproval policies and procedures established by the Committee consistent with applicable laws and rules, including the delegation of preapproval authority to one or more Committee members so long as any such preapproval decisions are presented to the full Committee at the next scheduled meeting.
3. **Approval of Non-Audit Services.** The Committee shall determine and approve engagements of the Auditors, prior to commencement of such engagements (unless in compliance with exceptions available under applicable laws and rules related to immaterial aggregate amounts of services), to perform any proposed permissible non-audit services, including the scope of the service and the compensation to be paid therefor, which approval may be pursuant to preapproval policies and procedures established by the Committee consistent with applicable laws and rules, including the delegation of preapproval authority to one or more Committee members so long as any such preapproval decisions are presented to the full Committee at the next scheduled meeting.
4. **Audit Partner Rotation.** The Committee shall monitor the rotation of the partners of the Auditors on the Company's audit engagement team as required by applicable laws and rules and consider periodically and, if deemed appropriate, adopt a policy regarding rotation of auditing firms.
5. **Auditor Conflicts.** At least annually, The Committee shall receive and review written statements from the Auditors delineating all relationships between the Auditors and the Company, to consider and

discuss with the Auditors any disclosed relationships and any compensation or services that could affect the Auditors' objectivity and independence, and assess and otherwise take appropriate action to oversee the independence of the Auditors.

6. **Employees of Auditors.** The Committee shall establish clear hiring policies by the Company for employees or former employees of the Auditors.

7. **Audited Financial Statement Review.** The Committee shall review, upon completion of the audit, the financial statements proposed to be included in the Company's Annual Report on Form 10-K, including disclosures made in management's discussion and analysis, and recommend whether or not such audited financial statements should be so included.

8. **Annual Audit Results.** The Committee shall review with management and the Auditors the results of the annual audit, including the Auditors' assessment of the quality, not just acceptability, of accounting principles, the reasonableness of significant judgments and estimates (including material changes in estimates), any material audit adjustments proposed by the Auditors and any adjustments proposed but not recorded, the adequacy of the disclosures in the financial statements and any other matters required to be communicated to the Committee by the Auditors under the standards of the Public Company Accounting Oversight Board (United States) ("**PCAOB**"), as appropriate.

9. **Quarterly Results.** The Committee shall review with management and the Auditors, as appropriate, the results of the Auditors' review of the Company's quarterly financial statements, prior to public disclosure of quarterly financial information, if practicable, or filing with the Securities and Exchange Commission of the Company's Quarterly Report on Form 10-Q, and any other matters required to be communicated to the Committee by the Auditors under standards of the PCAOB.

10. **Accounting Principles and Policies.** The Committee shall review with management and the Auditors significant issues that arise regarding accounting principles and financial statement presentation, including critical accounting policies and practices, alternative accounting policies available under generally accepted accounting principles ("**GAAP**") related to material items discussed with management, the effect of new or proposed regulatory and accounting initiatives on the Company's financial statements, and any other significant reporting issues and judgments.

11. **Auditors' Reports.** The Committee shall review and discuss reports from the Auditors on (a) all critical accounting policies and practices to be used by the Company, (b) alternative accounting treatments within GAAP that have been discussed with management, including the ramifications of the use of the alternative disclosures and treatments and the treatment preferred by the Auditor, and (c) other material written communications between the Auditor and management.

12. **Disagreements Between Auditors and Management.** The Committee shall review with management and the Auditors or any other registered public accounting firm engaged to perform review nor attest services any material conflicts or disagreements between management and the Auditors or such other accounting firm regarding financial reporting, accounting practices or policies and resolve any conflicts or disagreements regarding financial reporting.

13. **Internal Control Over Financial Reporting.** The Committee shall confer with management and the Auditors, as appropriate, regarding the scope, adequacy and effectiveness of internal control over financial reporting including any special steps taken in the event of material control deficiencies, responsibilities, budget and staff.

14. **Earnings Press Releases and Guidance.** The Committee shall review with management, subject to non-material change, the Company's quarterly earnings press releases, including financial information and forward-looking guidance intended to be released to the public market.

15. **Separate Sessions.** The Committee shall periodically meet in separate sessions with the Auditors and management to discuss any matters that the Committee, the Auditors or management believe should be discussed privately with the Committee. Among the items to be discussed in these meetings are the Auditors' evaluation of the Company's financial and accounting personnel and the cooperation that the Auditors receive during the course of the Audit.
16. **Risk Management.** The Committee shall periodically review with management the Company's significant risk exposures and the Company's policies for risk assessment and risk management.
17. **Complaint Procedures.** To establish, maintain and oversee procedures, when and as required by applicable laws and rules, for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and the confidential and anonymous submission by employees of concerns regarding questionable accounting or auditing matters.
18. **Related Party Transactions.** The Committee shall review and approve related-party transactions as required by Nasdaq rules. It is management's responsibility to bring such related-party transactions to the attention of the Audit Committee.
19. **Investigations.** The Committee shall investigate any matter brought to the attention of the Committee within the scope of its duties if, in the judgment of the Committee, such investigation is necessary or appropriate.
20. **Compliance Oversight.** The Committee shall oversee the Company's compliance with applicable laws and regulations and the Company's Code of Business Conduct and Ethics.
21. **Proxy Report.** To prepare the Audit Committee report required by the rules of the Securities and Exchange Commission to be included in the Company's annual proxy statement.
22. **Committee Self-Assessment and Charter Review.** The Committee shall review, discuss and assess its own performance at least annually. The Committee shall also review and assess the adequacy of this Charter annually recommend any proposed changes to the Board for its consideration and approval.
23. **Report to Board.** The Committee shall report to the Board of Directors with respect to material issues that arise regarding the quality or integrity of the Company's financial statements, the Company's compliance with legal or regulatory requirements, the performance or independence of the Company's Auditors, or such other matters as the Committee deems appropriate from time to time or whenever it shall be called upon to do so.
24. **General Authority.** The Committee shall perform such other functions and have such powers as may be necessary or appropriate under the Nasdaq Rules or the rules of the SEC or to otherwise fully and efficiently discharge the functions set forth above.

It shall be the responsibility of management to prepare the Company's financial statements and periodic reports and the responsibility of the Auditors to audit those financial statements. These functions shall not be the responsibility of the Committee, nor shall it be the Committee's responsibility to ensure that the financial statements or periodic reports are complete and accurate, conform to GAAP or otherwise comply with applicable laws.