

CHARTER
OF
THE AUDIT COMMITTEE
INVENSENSE, INC.

AUTHORITY AND PURPOSE

The Audit Committee (the “Committee”) is appointed by the Board of Directors (the “Board”) of InvenSense, Inc. (the “Corporation”) for the primary purpose of assisting the Board in overseeing the accounting and financial reporting processes of the Corporation and audits of the financial statements of the Corporation. The Committee shall also review the policies and procedures adopted by the Corporation to fulfill its responsibilities regarding the fair and accurate presentation of financial statements in accordance with generally accepted accounting principles in the United States (“GAAP”), the New York Stock Exchange, and the applicable rules and regulations of the Securities and Exchange Commission (the “SEC”). The Committee should also provide an open avenue of communication among the independent registered public accounting firm, financial and senior management, the internal auditing function, if any, and the Board. The Committee sets the overall corporate tone for quality financial reporting. The Committee is empowered to investigate any matter with full access to all books, records, facilities and personnel.

The Committee will primarily fulfill its responsibilities by carrying out the activities enumerated in Section III of this Charter.

COMMITTEE MEMBERSHIP

The Committee members (each, a “Member” and collectively, the “Members”) shall be appointed by the Board and shall serve until their successors shall be duly elected and qualified or until their earlier resignation or removal. Committee members may be removed at any time by vote of the Board.

The Committee will consist of no fewer than three members of the Board. Each member of the Committee shall meet the independence requirements for membership of an Audit Committee in accordance with listing standards of the New York Stock Exchange. References to the listing standards of the New York Stock Exchange shall mean the listing standards and listing requirements of such exchange and rules of the SEC applicable to companies listed on such exchange, in each case subject to any applicable exceptions.

All members of the Committee shall have a working familiarity with basic finance and accounting practices and shall be able to read and understand fundamental financial statements, and at least one member of the Committee shall meet the definition of “audit committee financial expert” as set forth in Rule 407(d)(5) of Regulation S-K. The existence of such member(s) shall be disclosed in periodic filings as required by the SEC. Members of the Committee may

enhance their familiarity with finance and accounting by participating in educational programs conducted by the Corporation or other organizations.

STRUCTURE AND MEETINGS

The Committee shall conduct its business in accordance with this Charter, the Bylaws and any direction by the Board. The Committee chairperson shall be designated by the Board, or, if it does not do so, the Members shall elect a chairperson by a vote of the majority of the full Committee.

The Committee shall meet from time to time at a time, place and manner determined by the Committee chairperson and in a manner consistent with, and as permitted for, meetings of the Board as prescribed in the Bylaws. A majority of the Committee shall constitute a quorum for the transaction of business.

The Committee chairperson will preside at each meeting and, in consultation with the other Members, will set the frequency and length of each meeting and the agenda of items to be addressed at each meeting. The chairperson of the Committee (or other member designated by the chairperson or the Committee in the Chairperson's absence) shall regularly report to the full Board on its proceedings and any actions that the Committee takes.

The Committee shall meet at least quarterly, or more frequently as circumstances dictate. To the extent practical and appropriate, each regularly scheduled meeting should include an executive session of the Committee with the independent registered public accounting firm and internal audit absent members of management and on such terms and conditions as the Committee may elect. The Committee shall maintain written minutes of its meetings and shall file such minutes with the minutes of the meetings of the board of directors.

DUTIES AND RESPONSIBILITIES

The duties of the Committee shall include, without limitation, the following:

Documents/Reports/Accounting Information Review

1. Review this Charter periodically, and no less frequently than annually, and recommend to the Board any necessary amendments as conditions dictate.
2. Review and discuss with management and the independent registered accounting firm the Corporation's annual financial statements, including the Management's Discussion and Analysis proposed to be included in the Corporation's Annual Report on Form 10-K, quarterly financial statements, and all internal controls reports (or summaries thereof), if any, and recommend to the Board, if appropriate, that the audited financial statements be included in the Corporation's Annual Report on Form 10-K for filing with the SEC. To the extent practical and appropriate, review other relevant reports or financial information submitted by the Corporation to the SEC, or the public, including management certifications as required by the Sarbanes-Oxley Act of 2002 (Sections 302 and 906), and any relevant reports rendered by the independent registered public accounting firm (or summaries thereof). Review and discuss with management and the independent registered public accounting firm, in connection with management certifications

pursuant to Section 302 of the Sarbanes-Oxley Act of 2002, all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the Corporation's ability to record, process, summarize and report financial information and any fraud, whether or not material, that involves management or other employees who have a significant role in the Corporation's internal control over financial reporting.

3. Prepare the Audit Committee report required to be included in the Corporation's proxy statement.

4. Discuss and review policies adopted by the Corporation concerning whether to provide forward looking guidance and the frequency and manner of providing such guidance. Have one or more members of the Committee, in particular if reasonably available the Chair of the Committee, review, before release, the unaudited operating results in the Corporation's quarterly earnings release and/or discuss the contents of the Corporation's quarterly earnings release with management. Review with financial management and the independent registered public accounting firm each Quarterly Report on Form 10-Q prior to its filing.

5. Discuss the Corporation's earnings press releases.

6. Have one or more members of the Committee, in particular if reasonably available the Chair of the Committee, review, before release, any non-GAAP or "pro forma" financial information, guidance or revised guidance to be included in a press release of the Corporation.

7. To the extent practical and appropriate, review the regular internal reports (or summaries thereof) to management prepared by the internal auditing department, if any, and management's response.

8. Discuss policies with respect to risk assessment and risk management, including risks of fraud related to the business of the Corporation.

Independent Registered Public Accounting Firm

9. Be responsible for the appointment of, and review and approval, on a continuing basis, of the retention, termination and performance of the Corporation's independent registered public accounting firm.

10. Review with the independent registered public accounting firm when appropriate any problems or difficulties and management's response; review the independent registered public accounting firm's attestation and report on management's internal control report; obtain from the independent registered public accounting firm assurance that it has complied with Section 10A of the Securities Exchange Act of 1934; and hold discussions with the independent registered public accounting firm, at least prior to the filing of the independent registered public accounting firm's audit report with the SEC pursuant to federal securities laws, regarding all critical accounting policies and practices

11. Review the independence of the independent registered public accounting firm, including a review of management consulting services, and related fees, provided by the independent registered public accounting firm. The Committee shall require that the independent registered public accounting firm at least annually provide a formal written statement (a) describing (i) the independent registered public accounting firm's internal quality-control procedures; and (ii) 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 (5) years, respecting one or more audits carried out by the independent registered public accounting firm, and any steps taken to deal with any such issues; and (b) delineating all relationships between the independent registered public accounting firm and the Corporation consistent with the rules of the New York Stock Exchange and request information from the independent registered public accounting firm and management to determine the presence or absence of a conflict of interest. The Committee shall actively engage the independent registered public accounting firm in a dialogue with respect to any disclosed relationships or services that may impact the objectivity and independence of the independent registered public accounting firm. The Committee shall take, or recommend that the full Board take, appropriate action to oversee the independence of the independent registered public accounting firm. The Committee shall establish clear policies regarding the hiring of employees and former employees of the Corporation's independent registered public accounting firm.

12. Review and preapprove all audit, review or attest engagements of, and nonaudit services to be provided by, the independent registered public accounting firm (other than with respect to the *de minimis* exception permitted by the Sarbanes-Oxley Act of 2002 and the SEC rules promulgated thereunder). Establish and maintain preapproval policies and procedures relating to the engagement of the independent registered public accounting firm to render services, provided the policies and procedures are detailed as to the particular service and the Committee is informed of each service and such policies and procedures do not include delegation of the Committee's responsibilities under the Securities Exchange Act of 1934 to management. The preapproval duty may, but need not be, delegated to one or more designated members of the Committee with any such preapproval reported to the Committee at its next regularly scheduled meeting.

Financial Reporting Processes and Accounting Policies

13. In consultation with the independent registered public accounting firm and the internal auditors, if any, review the integrity of the organization's financial reporting processes (both internal and external), and the internal control structure (including disclosure controls).

14. Review with management the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Corporation.

15. Review all related party transactions as defined in the New York Stock Exchange requirements (consistent with the Corporation's Related Party Transaction Policies and Procedures as approved by the Board of Directors).

16. Establish and maintain procedures for the receipt, retention, and treatment of complaints regarding accounting, internal accounting, or auditing matters.

17. Establish and maintain procedures for the confidential, anonymous submission by Corporation employees regarding questionable accounting or auditing matters.

18. Review basis for estimates and judgment made by management.

19. Review the accounting treatment of any significant non-routine transactions.

Internal Audit

20. Review and concur with management on (i) the timing for establishment of any internal auditing department as well as the scope and responsibilities of any such internal auditing department and (ii) the appointment, replacement, reassignment or dismissal of the person assigned to oversee and run such internal auditing department. Notwithstanding the foregoing, the Corporation shall have an internal auditing department to the extent required by the listing standards of the New York Stock Exchange. The Committee shall review and approve the scope of internal audit plans, in both cases taking into account, as appropriate, input from company management.

Other Responsibilities

21. Review with the independent registered public accounting firm, the internal auditing department, if any, and management the extent to which changes or improvements in financial or accounting practices, as approved by the Committee, have been implemented. (This review should be conducted at an appropriate time subsequent to implementation of changes or improvements, as decided by the Committee.)

22. To the extent appropriate or necessary, review the rationale for employing audit firms other than the principal independent registered public accounting firm and, where an additional audit firm has been employed, review the coordination of audit efforts to assure completeness of coverage, reduction of redundant efforts and the effective use of audit resources.

23. Oversee the Corporation's policies concerning compliance with legal and regulatory requirements applicable to the Corporation.

24. Annually review and assess the Committee's performance.

25. Report regularly to the Board.

26. Perform any other activities consistent with this Charter, the Corporation's Bylaws, as may be amended from time to time, and governing law, as the Committee or the Board deems necessary or appropriate.

COMMITTEE RESOURCES

The Committee has the authority to obtain advice and assistance from outside legal, accounting, or other advisors as deemed appropriate to perform its duties and responsibilities. The Corporation shall provide appropriate funding, as determined by the Committee, for compensation to the independent registered public accounting firm and to any advisers that the Committee chooses to engage as well as for ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

PERFORMANCE EVALUATION

The Committee shall perform an annual evaluation of the Committee's own performance. The report to the Board may take the form of an oral report by the chairperson of the Committee or any other member of the Committee designated by the Committee to make this report.