

CHARTER OF THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS

(AS AMENDED THROUGH APRIL 29, 2026)

STATEMENT OF POLICY

This Charter specifies the authority and scope of the responsibilities of the Audit Committee (the “**Committee**”) of the Board of Directors (the “**Board**”) of Super Micro Computer, Inc. (the “**Company**”) and the manner in which those responsibilities shall be performed, including the Committee’s structure, processes and membership requirements. The primary purpose of the Committee is to oversee the accounting and financial reporting processes of the Company, the integrity of the financial reports and other financial information and the audits of the Company’s financial statements. The Committee shall also review the qualifications, independence and performance, and approve the terms of engagement, of the Company’s independent auditor and any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or related work or performing other audit, review or attest services for the Company, assist with Board oversight of the Company’s compliance with legal and regulatory requirements, and prepare any reports required of the Committee under rules of the Securities and Exchange Commission (“**SEC**”). The Committee will also review the qualifications, independence and performance of the Company’s internal audit staff.

ORGANIZATION AND MEMBERSHIP REQUIREMENTS

The Committee shall be comprised of three (3) or more directors selected by the Board, each of whom shall meet the independence requirements of the exchange upon which the Company’s shares of common stock are listed (the “**Exchange**”), the more rigorous independence rules for members of the Committee issued by the SEC and set forth in Rule 10A-3 under the Securities Exchange Act of 1934 (the “**Exchange Act**”), subject to any available exception, and any other requirements imposed by the Company’s bylaws and applicable laws, rules and regulations. Except as otherwise permitted by the applicable rules of the exchange upon which the Company’s common stock is listed, members of the Audit Committee may not directly or indirectly receive any compensation from the Company other than their directors’ compensation, including any compensation for service on committees of the Board and the receipt of equity incentive awards. Each member of the Committee must be able to read and understand fundamental financial statements, including a balance sheet, income statement and cash flow statement. In addition, at least one member of the Committee must be a “financial expert” as defined in applicable SEC rules. The designation of a person as a financial expert will not (a) impose on such person any duties, obligations or liabilities that are greater than the duties, obligations and liabilities imposed on such person as a member of the Committee and the Board in the absence of such designation or (b) affect the duties, obligations or liabilities of any other member of the Committee or the Board.

The members of the Committee shall be appointed by the Board on the recommendation of the Nominating and Corporate Governance Committee. Any member of the Committee may be removed or replaced by the Board. Each Committee member will serve for such term as the Board may decide or until such Committee member resigns, is removed by the Board or his or her death or incapacity. Unless a Committee Chair is elected by the full Board, the members of the

Committee may designate a Chair by majority vote of the full Committee. The Chair shall preside at all regular meetings of the Committee and set the agenda for each Committee meeting. No member of the Committee shall have participated in the preparation of the financial statements of the Company or any current subsidiary of the Company in the past three years.

Members of the Audit Committee shall notify the Board prior to accepting service on more than three public company audit committees, whereupon the Board shall determine whether such simultaneous service would impair the ability of such director to serve on the Committee. For purposes hereof, a “public company” is a company (i) with a class of securities registered under the Securities Act of 1933 or the Exchange Act or (ii) that is required to file reports under the Exchange Act.

In fulfilling its responsibilities, the Committee shall, to the extent permitted by law, be entitled to delegate any or all of its responsibilities, along with the authority to take action in relation to such responsibilities, to one or more subcommittees of the Committee comprised of one or more members of the Committee.

MEETINGS AND COMMITTEE ACTION

The Committee shall meet at least once during each fiscal quarter and as often as necessary to carry out its responsibilities. The Committee shall meet periodically with management, the internal auditor, the independent auditor, other directors and committees of the Board, and other Company employees, agents, attorneys, or representatives invited by the Committee in separate executive sessions, as appropriate. The Committee may request any officer or employee of the Company or any of its subsidiaries or request the Company’s outside counsel or independent auditor to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee.

Formal action to be taken by the Committee shall be by the affirmative vote of at least a majority of the members present (in person or by telephone conference call) at a meeting at which a quorum is present or by unanimous written consent (which may be provided in writing or by electronic transmission). A quorum shall consist of at least a majority of the members of the Committee. The Committee shall maintain written minutes of its meetings at which formal action is taken and deliver copies of the minutes to the corporate secretary to be filed with the minutes of the meetings of the Board.

The Committee shall provide reports, which may be in any form the Committee deems appropriate, regarding the activities of the Committee to the Board.

The Committee may establish its own procedures, including the formation and delegation of authority to subcommittees, in a manner not inconsistent with this Charter, the Company’s bylaws and the rules of the Exchange.

The Chair of the Committee, in consultation with the other Committee members, shall determine the frequency and length of the Committee meetings and shall set meeting agendas consistent with this Charter. Any Committee member may submit items to be included in the agenda. Committee members may also raise subjects that are not on the agenda at any meeting. The chair or a majority of the Committee members may call meetings of the Committee. Unless the Committee or the

Board adopts other procedures, the provisions of the Company's bylaws applicable to meetings of Board committees will govern meetings and actions of the Committee.

The Committee is at all times authorized to have direct, independent access to the independent auditors and internal audit function, as well as to the Company's other directors, management and personnel, as well as books, records, and facilities to carry out the Committee's purposes, duties, and responsibilities. The Committee may, in its sole discretion, initiate investigations and retain or obtain advice or assistance from independent consultants, legal counsel or other advisors as appropriate to perform its duties hereunder. The Company shall provide appropriate funding, as determined by the Committee, to permit the Committee to perform its duties under this Charter, to compensate its advisors, to compensate the internal audit function in such amount as the Committee deems appropriate and to compensate any independent auditor and any registered public accounting firm engaged for the purpose of rendering or issuing an audit report or related work or performing other audit, review or attest services for the Company.

The Committee may also perform such other activities consistent with this Charter, the purposes of the Committee, the Company's Bylaws, applicable Exchange rules and governing law.

Nothing in this Charter is intended to preclude or impair the protection provided in Section 141(e) of the General Corporation Law of the State of Delaware for good faith reliance by members of the Committee on reports or other information provided by others.

DUTIES AND RESPONSIBILITIES

A. OVERSIGHT OF THE COMPANY'S INDEPENDENT AUDITOR

The Committee shall have the following authority and responsibilities:

1. The Committee shall be solely responsible for the appointment, compensation and retention of any independent auditor and any other registered public accounting firm engaged by the Company for the purpose of preparing or issuing an audit report or related work and shall be directly involved in the oversight of such engagement (including resolution of disagreements between management and the independent auditor regarding financial reporting), and shall ensure that each independent auditor shall report directly to the Committee.

2. The Committee will review and discuss with the Company's independent auditors (1) the auditors' responsibilities under generally accepted auditing standards and the responsibilities of management in the audit process, (2) the overall audit strategy, (3) the scope and timing of the annual audit, (4) any significant risks identified during the auditors' risk assessment procedures and (5) when completed, the results, including significant findings, of the annual audit.

3. The Committee shall periodically obtain, review and discuss with the independent auditor any formal written statements received from the independent auditor consistent with and in satisfaction of relevant independence standards, including without limitation, descriptions of (x) all relationships between the independent auditor and the Company, (y) any disclosed relationships or services that may impact the independent auditor's objectivity and independence and (z)

whether any of the Company's senior finance personnel were recently employed by the independent auditor.

4. The Committee, or the Chair of the Committee, must pre-approve any audit and non-audit service, and approve all audit engagement fees and terms provided to the Company by the independent auditor unless the engagement is entered into pursuant to appropriate preapproval policies established by the Committee or if such service falls within available exceptions under SEC rules.

5. The Committee shall not engage the independent auditor for non-audit services proscribed by law or regulation that would impair the independence of the independent auditor as described in Rule 201(c)(4) of Regulation S-X.

6. The Committee shall approve as necessary the termination of the engagement of the independent auditor and select a replacement independent auditor. In addition, the Committee will assure the regular rotation of the lead audit partner as required by applicable laws and regulations, and shall consider whether regular rotation of the audit firm itself is necessary to assure continuing auditor independence.

B. REVIEW OF FINANCIAL REPORTING POLICIES AND PROCESSES

To fulfill its responsibilities and duties, to the extent that it deems necessary or appropriate, and in addition to the items described above, the Committee shall:

1. Review and discuss with the independent auditor any audit problems or difficulties and management's response.

2. Review and discuss with management and the independent auditor the annual audited financial statements to be included in the Company's annual reports on Form 10-K, the quarterly financial statements to be included in the Company's quarterly reports on Form 10-Q, and the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations."

3. Review and discuss with management press releases regarding the Company's financial results, as well as financial information and earnings guidance provided to securities analysts and rating agencies.

4. Review with management and the independent auditor any significant judgments made in management's preparation of the financial statements and the view of each as to appropriateness of such judgments.

C. RISK MANAGEMENT, RELATED PARTY TRANSACTIONS, LEGAL COMPLIANCE AND ETHICS

In addition, the Committee shall have the following authority and responsibilities:

1. Review any report on significant deficiencies in the design or operation of the Company's internal control structure and procedures for financial reporting ("**Internal Controls**")

that could adversely affect the Company's ability to record, process, summarize or report financial data, any material weaknesses in the Internal Controls identified to the auditors, and any fraud, whether or not material, that involves management or other employees who have a significant role in the Internal Controls.

2. Review, discuss and approve the internal audit function's (i) audit plan, (ii) all major changes to the audit plan, (iii) the scope, progress and results of executing the internal audit plan, and (iv) the annual performance of the internal audit function.

3. Periodically review and discuss with management and independent auditors the Company's disclosure controls and procedures and internal control over financial reporting as defined in applicable SEC rules.

4. Review, approve and oversee transactions between the Company and any "related party," as such term is defined in the rules of the Exchange and SEC rules, in accordance with the Company's related party transaction policies and procedures. In addition, the Board may delegate the Chair of the Committee the authority to pre-approve or ratify (as applicable) certain related party transaction. Such pre-approval or ratification must be reported to the Committee at the next regularly scheduled meeting.

5. Establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters. Adopt, as necessary, appropriate remedial measures or actions with respect to such complaints or concerns.

6. Review and investigate conduct alleged to be in violation of the Company's Code of Business Conduct and Ethics, and adopt as necessary or appropriate, remedial, disciplinary or other measures with respect to such conduct.

7. Periodically review and discuss with management the Company's major financial risk exposures, as well as other major current and emerging risk exposures, including but not limited to, operational risks, health and safety risks, technology, privacy and cybersecurity risks, and strategic risks, and the steps management has taken to monitor and control the exposures, including the Company's risk assessment and risk management guidelines, policies and procedures.

8. Prepare the audit committee report required by the rules of the SEC to be included in the Company's annual proxy statement.

REVIEW

The Committee shall review this Charter on at least an annual basis and periodically perform an evaluation of the Committee's performance of its duties. The Committee's evaluation may be conducted in such manner as the Committee, in its business judgment, deems appropriate. Any proposed changes to this Charter or the scope of the Committee's responsibilities, where indicated, shall be referred to the Board for appropriate action.