



AUDIT COMMITTEE CHARTER

As Amended February 2006

ORGANIZATION. This charter governs the operations of the Audit Committee (the "Committee") of Accelrys, Inc. (the "Company"). The Committee shall review and reassess the charter at least annually and obtain the approval of the Board of Directors (the "Board") of such charter. The Committee shall be appointed by the Board annually and shall be comprised of at least three members, each of whom is independent of management and the Company. Members of the Committee shall be considered independent as long as they do not accept any consulting, advisory, or other compensatory fee from the Company, are not an affiliated person of the Company or its subsidiaries, meet the independence requirements of any stock exchange or stock market listing standards applicable to the Company, and have no relationship that may interfere with the exercise of their independence from the management and the Company. All Committee members shall be financially literate and at least one member shall satisfy the applicable NASDAQ financial sophistication requirements as in effect from time to time.

MISSION STATEMENT. The Committee's mission is to oversee the Company's financial reporting process on behalf of the Board and report the results of its activities to the Board. Management is responsible for the preparation, presentation, and integrity of the Company's financial statements and for the appropriateness of the accounting principles and reporting policies that are used by the Company therein. For their part, the independent registered public accounting firm is responsible for auditing the Company's annual financial statements and for reviewing the Company's unaudited interim financial statements. The Committee should take the appropriate actions to set the overall corporate "tone" for quality financial reporting, sound business risk practices, and ethical behavior.

RESPONSIBILITIES.

- A. The Committee shall oversee:
- 1) The integrity of the Company's financial statements and the financial reporting process;
 - 2) The Company's system of internal controls over financial reporting;
 - 3) The performance of the Company's internal audit function and independent registered public accounting firm;
 - 4) The independent registered public accounting firm's qualifications and independence;
 - 5) The annual independent audit of the Company's consolidated financial statements;

- 6) The legal compliance and ethics programs as established by management and the Board; and
 - 7) The Company's compliance with ethics policies and legal policies and regulatory requirements.
- B. The Committee shall maintain free and open communication among the Committee, the independent registered public accounting firm, the internal auditors, and management of the Company.
 - C. The Committee may investigate any matter brought to its attention with full access to all books, records, facilities, and personnel of the Company and the power to retain independent outside counsel, or other experts or advisers as it determines necessary to carry out its duties.
 - D. The Committee shall be directly responsible for the appointment and termination (subject, if applicable, to stockholder ratification), compensation, and oversight of the work of the independent registered public accounting firm, including resolution of disagreements between management and the independent registered public accounting firm regarding financial reporting. The Committee shall pre-approve all audit and non-audit services provided by the independent registered public accounting firm and shall not engage the independent registered public accounting firm to perform the specific non-audit services prohibited by law or regulation. The Committee may delegate pre-approval authority to a member of the Committee. The decisions of any Committee member to whom pre-approval authority is delegated must be presented to the full Committee at its next scheduled meeting.
 - E. The Committee shall have a clear understanding with management and the independent registered public accounting firm that the independent registered public accounting firm is ultimately accountable to the Board and the Committee, as representatives of the Company's stockholders. The Committee shall have the ultimate authority and responsibility to evaluate and, where appropriate, replace the independent registered public accounting firm. The Committee shall discuss with the independent registered public accounting firm their independence from management and the Company and the matters included in the written disclosures required by the Independence Standards Board. Annually, the Committee shall review and approve the retention of the Company's independent registered public accounting firm, subject to stockholders' ratification. If the stockholders do not ratify the selection, the Committee may nevertheless retain the independent registered public accounting firm. Even if the stockholders ratify the selection, the Committee retains the ultimate authority to terminate the independent registered public accounting firm.
 - F. At least annually, the Committee shall obtain and review a report by the independent registered public accounting firm describing:
 - The independent registered public accounting firm's internal quality control procedures.
 - 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 independent registered public accounting firm, and any steps taken to deal with any such issues.

- All relationships between the independent registered public accounting firm and the Company (to assess the firm's independence).
- G. The Committee shall discuss with the internal auditors and the independent registered public accounting firm the overall scope and plans for their respective audits including the adequacy of staffing and compensation. Also, the Committee shall discuss with management, the internal auditors, and the independent registered public accounting firm the adequacy and effectiveness of the accounting and financial controls, including the Company's policies and procedures to assess, monitor, and manage business risk, and legal and ethical compliance programs.
- H. The Committee shall review with management and the independent registered public accounting firm the Company's interim reports, including the financial statements and disclosures under *Management's Discussion and Analysis of Financial Condition and Results of Operations*, prior to the filing of the Company's Quarterly Reports on Form 10-Q ("Interim Reports"). The Committee shall authorize and approve the filing of such Interim Reports. Also, the Committee shall discuss the results of the quarterly reviews and any other matters required to be communicated to the Committee by the independent registered public accounting firm under the standards of the Public Company Accounting Oversight Board (United States), as appropriate.
- I. The Committee shall review with management and the independent registered public accounting firm the Company's Annual Report on Form 10-K ("Annual Report"), including the financial statements therein and disclosures under *Management's Discussion and Analysis of Financial Condition and Results of Operations* proposed to be included in the Annual Report, and including their judgment about the quality, not just acceptability, of accounting principles, the reasonableness of significant judgments, and the clarity of the disclosures in the financial statements. The Committee shall authorize and approve the filing of the Annual Report. Also, the Committee shall discuss the results of the annual audit and any other matters required to be communicated to the Committee by the independent auditors under the standards of the Public Company Accounting Oversight Board (United States), as appropriate.
- J. The Committee shall set clear hiring policies for employees or former employees of the independent registered public accounting firm that meet the SEC regulations and stock exchange listing standards.
- K. The Committee shall meet separately periodically with management, the internal auditors, and the independent registered public accounting firm to discuss issues and concerns warranting Committee attention. The Committee shall provide sufficient opportunity for the internal auditors and the independent registered public accounting firm to meet privately with the members of the Committee. The Committee shall review with the independent registered public accounting firm any audit problems or difficulties and management's response.

- L. The Committee shall receive regular reports from the independent registered public accounting firm on the critical policies and practices of the Company, and all alternative treatments of financial information within generally accepted accounting principles that have been discussed with management.
- M. The Committee shall review management's assertion on its assessment of the effectiveness of internal control over financial reporting as of the end of the most recent fiscal year and the independent registered public accounting firm's report on management's assertion.
- N. The Committee shall review and discuss earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies.
- O. The Committee shall establish and maintain procedures for the receipt, retention, and treatment of complaints received by the issuer 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.
- P. The Committee shall receive corporate attorneys' reports of evidence of a material violation of securities laws or breaches of fiduciary duty.
- Q. The Committee shall prepare its report to be included in the Company's annual proxy statement, as required by SEC regulations.
- R. The Committee shall perform an evaluation of its performance at least annually to determine whether it is functioning effectively.
- S. The Committee shall report to the Board with respect to material issues that arise regarding the quality or integrity of the Company's financial statements, the performance or independence of the Company's independent registered public accounting firm, the performance of the Company's internal audit function or such other matters as the Committee deems appropriate from time to time or whenever it shall be called upon to do so.