

Sientra, Inc.
Q2 2017 Supplemental Financial & Operational Information
as of June 30, 2017, Q1 2017 Earnings Report
Unaudited Results

(\$ 000's)	2014					2015					2016					2017	
	Q1	Q2	Q3	Q4	FY	Q1	Q2	Q3	Q4	FY	Q1	Q2	Q3	Q4	FY	Q1	Q2
Revenue*	\$10,228	\$11,719	\$10,670	\$12,116	\$44,733	\$12,434	\$14,206	\$9,929	\$1,537	\$38,106	\$1,471	\$6,244	\$6,531	\$6,488	\$20,734	\$7,489	\$8,169
Breast Products	\$9,900	\$11,277	\$10,372	\$11,793	\$43,342	\$12,195	\$13,879	\$9,635	\$1,644	\$37,352	\$1,163	\$4,936	\$5,025	\$5,323	\$16,448	\$5,832	\$6,752
Scar Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$256	\$1,095	\$1,328	\$1,080	\$3,759	\$1,432	\$1,203
Other	\$328	\$442	\$298	\$323	\$1,391	\$239	\$328	\$294	(\$107)	\$754	\$52	\$213	\$178	\$84	\$527	\$224	\$214
Revenue - YoY	21%	24%	34%	31%	27%	22%	21%	-7%	-87%	-15%	-88%	-56%	-34%	322%	-46%	409%	31%
Breast Products - YoY	21%	23%	33%	31%	27%	23%	23%	-7%	-86%	-14%	-90%	-64%	-48%	224%	-56%	401%	37%
Scar Management - YoY	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	460%	10%
Other - YoY	22%	51%	65%	21%	38%	-27%	-26%	-1%	-100%	-46%	-78%	-35%	-40%	179%	-30%	330%	1%
% Breast Products	97%	96%	97%	97%	97%	98%	98%	97%	107%	98%	79%	79%	77%	82%	79%	78%	83%
% Scar Management	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	17%	18%	20%	17%	18%	19%	15%
% Other	3%	4%	3%	3%	3%	2%	2%	3%	0%	2%	4%	3%	3%	1%	3%	3%	3%
Gross Margin	75%	75%	73%	73%	74%	74%	72%	70%	64%	72%	48%	72%	72%	61%	67%	69%	68%
GAAP OPEX - as % of revenue	88%	85%	80%	93%	87%	95%	87%	127%	970%	136%	860%	236%	222%	186%	260%	221%	315%
GAAP S&M - as % of revenue	54%	54%	44%	58%	53%	55%	49%	63%	369%	68%	347%	101%	79%	63%	99%	93%	75%
GAAP R&D - as % of revenue	12%	9%	12%	10%	11%	10%	11%	22%	150%	19%	153%	49%	31%	36%	47%	43%	19%
GAAP G&A - as % of revenue	22%	22%	24%	26%	23%	30%	28%	42%	451%	49%	359%	86%	112%	87%	114%	86%	221%
Stock Based Compensation	\$78	\$121	\$169	\$226	\$594	\$543	\$539	\$677	\$623	\$2,382	\$739	\$925	\$966	\$606	\$3,236	\$1,360	\$1,822
S&M	\$32	\$47	\$57	\$85	\$220	\$189	\$186	\$200	\$196	\$771	\$231	\$256	\$255	\$258	\$1,000	\$333	\$355
R&D	\$15	\$15	\$16	\$18	\$64	\$67	\$66	\$76	\$75	\$284	\$68	\$90	\$93	\$93	\$344	\$142	\$169
G&A	\$31	\$59	\$96	\$123	\$309	\$287	\$287	\$400	\$352	\$1,327	\$439	\$579	\$618	\$256	\$1,892	\$886	\$1,299
as % of revenue	1%	1%	2%	2%	1%	4%	4%	7%	41%	6%	50%	15%	15%	9%	18%	22%	
Depreciation & Amortization	\$64	\$62	\$70	\$79	\$275	\$83	\$70	\$79	\$86	\$318	\$144	\$281	\$309	\$505	\$1,239	\$771	\$806
COGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61	\$61	\$203	\$219
S&M	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21	\$25	\$45	\$25	\$25	\$28	\$33	\$110	\$38	\$38
R&D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10	\$11	\$21	\$13	\$13	\$39	\$68	\$132	\$70	\$87
G&A	\$64	\$62	\$70	\$79	\$275	\$83	\$70	\$49	\$49	\$251	\$107	\$244	\$242	\$343	\$936	\$460	\$461
as % of revenue	1%	1%	1%	1%	1%	1%	0%	1%	6%	1%	10%	4%	5%	8%	6%	10%	10%
Legal Settlement Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
Adjusted EBITDA	(\$1,238)	(\$1,020)	(\$514)	(\$2,144)	(\$4,916)	(\$2,008)	(\$1,514)	(\$4,813)	(\$27,490)	(\$35,824)	(\$11,056)	(\$9,000)	(\$8,498)	(\$7,003)	(\$35,557)	(\$9,287)	(\$7,583)
as % of revenue	(12%)	(9%)	(5%)	(18%)	(11%)	(16%)	(11%)	(48%)	(1789%)	(94%)	(752%)	(144%)	(130%)	(108%)	(171%)	(124%)	(93%)

* Sientra placed a voluntary hold on the sale and implanting of all Sientra devices manufactured by Silimed between October 9, 2015 and March 1, 2016. During March 2016, Sientra initiated a controlled re-entry to market designed to optimize the supply of Breast Product inventory.