

Sientra, Inc.  
**Q1 2018 Supplemental Financial & Operational Information**  
as of March 31, 2018  
Unaudited Results - Non-GAAP & Pro Forma Basis

(\$ 000's)	2016					2017					2018
	Q1	Q2	Q3	Q4	FY	Q1	Q2	Q3	Q4	FY	Q1
<b>Revenue*</b>	<b>\$5,758</b>	<b>\$13,689</b>	<b>\$10,833</b>	<b>\$10,899</b>	<b>\$41,179</b>	<b>\$11,304</b>	<b>\$13,709</b>	<b>\$10,670</b>	<b>\$11,065</b>	<b>\$46,747</b>	<b>\$14,676</b>
Breast Products	\$1,471	\$6,244	\$6,531	\$6,488	\$20,734	\$7,489	\$8,169	\$7,655	\$8,172	\$31,485	\$8,541
Miradry	\$4,287	\$7,445	\$4,301	\$4,411	\$20,445	\$3,815	\$5,540	\$3,015	\$2,893	\$15,263	\$6,134
<b>Revenue - YoY</b>	<b>-63%</b>	<b>-29%</b>	<b>-21%</b>	<b>58%</b>	<b>-26%</b>	<b>96%</b>	<b>0%</b>	<b>-2%</b>	<b>2%</b>	<b>14%</b>	<b>30%</b>
Breast Products - YoY	-88%	-56%	-34%	322%	-46%	409%	31%	17%	26%	52%	14%
Miradry - YoY	45%	47%	13%	-18%	19%	-11%	-26%	-30%	-34%	-25%	61%
% Breast Products	26%	46%	60%	60%	50%	66%	60%	72%	74%	67%	58%
% Miradry	74%	54%	40%	40%	50%	34%	40%	28%	26%	33%	42%
<b>Gross Margin</b>	<b>52%</b>	<b>62%</b>	<b>67%</b>	<b>59%</b>	<b>61%</b>	<b>64%</b>	<b>65%</b>	<b>68%</b>	<b>48%</b>	<b>62%</b>	<b>58%</b>
<b>OPEX - as % of revenue</b>	<b>311%</b>	<b>150%</b>	<b>190%</b>	<b>162%</b>	<b>186%</b>	<b>194%</b>	<b>231%</b>	<b>197%</b>	<b>205%</b>	<b>208%</b>	<b>187%</b>
OPEX S&M - as % of revenue	141%	72%	79%	70%	83%	88%	69%	80%	116%	87%	104%
OPEX R&D - as % of revenue	55%	28%	26%	28%	32%	35%	17%	28%	19%	24%	19%
OPEX G&A - as % of revenue	115%	50%	85%	64%	72%	71%	145%	89%	70%	97%	65%
<b>Stock Based Compensation</b>	<b>\$882</b>	<b>\$1,069</b>	<b>\$1,533</b>	<b>\$855</b>	<b>\$4,339</b>	<b>\$1,602</b>	<b>\$2,064</b>	<b>\$1,662</b>	<b>\$1,989</b>	<b>\$7,317</b>	<b>\$2,548</b>
COGS	\$7	\$3	\$24	\$6	\$41	\$5	\$4	\$1	-	\$10	-
S&M	\$251	\$277	\$315	\$279	\$1,122	\$354	\$374	\$335	\$351	\$1,414	\$853
R&D	\$105	\$125	\$208	\$145	\$584	\$190	\$219	\$183	\$166	\$758	\$333
G&A	\$518	\$664	\$987	\$425	\$2,593	\$1,054	\$1,467	\$1,143	\$1,472	\$5,135	\$1,362
as % of revenue	15%	8%	14%	8%	11%	14%	15%	16%	18%	16%	17%
<b>Depreciation &amp; Amortization</b>	<b>\$292</b>	<b>\$414</b>	<b>\$440</b>	<b>\$626</b>	<b>\$1,771</b>	<b>\$890</b>	<b>\$909</b>	<b>\$1,287</b>	<b>\$1,194</b>	<b>\$4,279</b>	<b>\$939</b>
COGS	\$23	\$23	\$22	\$83	\$151	\$24	\$237	\$446	\$294	\$1,201	\$148
S&M	\$73	\$59	\$63	\$68	\$262	\$71	\$66	\$51	\$55	\$242	\$33
R&D	\$34	\$35	\$60	\$81	\$210	\$83	\$98	\$116	\$138	\$436	\$148
G&A	\$162	\$298	\$294	\$394	\$1,149	\$511	\$508	\$674	\$707	\$2,400	\$610
as % of revenue	5%	3%	4%	6%	4%	8%	7%	12%	11%	9%	6%
<b>Legal Settlement Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$10,000</b>	<b>-</b>	<b>-</b>	<b>\$10,000</b>	<b>-</b>
<b>Adjusted EBITDA</b>	<b>\$(13,789)</b>	<b>\$(10,509)</b>	<b>\$(11,423)</b>	<b>\$(9,801)</b>	<b>\$(45,523)</b>	<b>\$(12,101)</b>	<b>\$(9,797)</b>	<b>\$(10,861)</b>	<b>\$(14,226)</b>	<b>\$(46,985)</b>	<b>\$(15,440)</b>
as % of revenue	-239%	-77%	-105%	-90%	-111%	-107%	-71%	-102%	-129%	-101%	-105%

\* 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.

The above schedule is prepared on a Non-GAAP & Pro Forma basis which assumes the inclusion of Miramar results for all periods presented.