Supplemental

Restatement Periods: Q1 2023 to Q2 2024

GAAP to Non-GAAP Reconciliations

November 12, 2024



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FY2023 Q1 QTD – GAAP to Non-GAAP Reconciliation

FY23 Q1 QTD	AS REPORTED US GAAP	Revenue Recognition Adjustment	Other Adjustments	AS RESTATED US GAAP	1. Acquisition and integration costs	2. Contingent Consideration	3. Restructuring	4. Inventory step-up charges	5. Intangible amortization	6. Loss on extinguishment of debt	7. Non-cash interest expense	8. Amortization of debt issuance costs	9. Foreign currency impact of certain intercompany loans	10. Tax effect of non-GAAP charges	11. Tax effect of non-GAAP charges (restatement)	RESTATED NON-GAAP
Revenue:																
Product revenue	**182,621**	(17,280)		**165,341**												**165,341**
Royalty and other revenue	**39**			**39**												**39**
Total revenue	**182,660**	(17,280)	-	**165,380**	-		-	-	-	-	-	-	-	-	-	**165,380**
Costs and expenses:																
Cost of goods sold	**81,845**			**81,845**	11											**81,856**
Research and development	**12,154**			**12,154**	22											**12,176**
Selling, general and administrative	**56,170**		118	**56,288**	(1,070)				(7,442)							**47,776**
Contingent consideration	**1,235**			**1,235**		(1,235)										-
	151,404	-	118	**151,522**	(1,037)	(1,235)	-	-	(7,442)	-	-	-	-	-	-	**141,808**
Income (loss) from operations	**31,256**	(17,280)	(118)	**13,858**	1,037	1,235	-	-	7,442	-	-	-	-	-	-	**23,572**
Investment income	**5,486**			**5,486**												**5,486**
Interest expense	**(270)**		(138)	**(408)**							138					**(270)**
Loss on extinguishment of debt	-			-												-
Amortization of debt issuance costs	**(457)**			**(457)**								457				-
Other income (expenses), net	**77**			**77**												**77**
Income (loss) before income taxes	**36,092**	(17,280)	(256)	**18,556**	1,037	1,235	-	-	7,442	-	138	457	-	-	-	**28,865**
Income tax provision	**7,263**	(3,984)	(60)	**3,219**										2,583	355	**6,157**
Net income (loss)	**28,829**	(13,296)	(196)	**15,337**	1,037	1,235	-	-	7,442	-	138	457	-	(2,583)	(355)	**22,708**
Earnings per share:																
Basic	**0.52**	(0.24)	(0.00)	**0.28**	0.02	0.02	-	-	0.13	-	0.00	0.01	-	(0.05)	(0.01)	**0.41**
Diluted	**0.51**	(0.23)	(0.00)	**0.27**	0.02	0.02	-	-	0.13	-	0.00	0.01	-	(0.05)	(0.01)	**0.40**
Weighted average shares outstanding:																
Basic	**55,590,270**	55,590,270	55,590,270	**55,590,270**	55,590,270	55,590,270	55,590,270	55,590,270	55,590,270	55,590,270	55,590,270	55,590,270	55,590,270	55,590,270	55,590,270	**55,590,270**
Diluted	**57,049,079**	57,049,079	57,049,079	**57,049,079**	57,049,079	57,049,079	57,049,079	57,049,079	57,049,079	57,049,079	57,049,079	57,049,079	57,049,079	57,049,079	57,049,079	**57,049,079**

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FY2023 Q2 QTD – GAAP to Non-GAAP Reconciliation

FY23 Q2 QTD	AS REPORTED US GAAP	Revenue Recognition Adjustment	Other Adjustments	AS RESTATED US GAAP	1. Acquisition and integration costs	2. Contingent Consideration	3. Restructuring	4. Inventory step-up charges	5. Intangible amortization	6. Loss on extinguishment of debt	7. Non-cash interest expense	8. Amortization of debt issuance costs	9. Foreign currency impact of certain intercompany loans	10. Tax effect of non-GAAP charges	11. Tax effect of non-GAAP charges (restatement)	RESTATED NON-GAAP
Revenue:																
Product revenue	159,133			159,133												159,133
Royalty and other revenue	36			36												36
Total revenue	159,169	-	-	159,169	-		-	-	-	-	-	-	-	-	-	159,169
Costs and expenses:																
Cost of goods sold	79,307			79,307	(18)											79,289
Research and development	9,706			9,706	(15)											9,691
Selling, general and administrative	48,966		117	49,083	(710)				(7,631)							40,742
Contingent consideration	1,791			1,791		(1,791)										-
	139,770	-	117	139,887	(743)	(1,791)	-	-	(7,631)	-	-	-	-	-	-	129,722
Income (loss) from operations	19,399	-	(117)	19,282	743	1,791	-	-	7,631	-	-	-	-	-	-	29,447
Investment income	5,964			5,964												5,964
Interest expense	(274)		(138)	(412)							138					(274)
Loss on extinguishment of debt	-			-												-
Amortization of debt issuance costs	(457)			(457)								457				-
Other income (expenses), net	528			528												528
Income (loss) before income taxes	25,160	-	(255)	24,905	743	1,791	-	-	7,631	-	138	457	-	-	-	35,665
Income tax provision	5,096	82	(59)	5,119										373	23	5,515
Net income (loss)	20,064	(82)	(196)	19,786	743	1,791	-	-	7,631	-	138	457	-	(373)	(23)	30,150
Earnings per share:																
Basic	0.36	(0.00)	(0.00)	0.36	0.01	0.03	-	-	0.14	-	0.00	0.01	-	(0.01)	(0.00)	0.54
Diluted	0.35	(0.00)	(0.00)	0.35	0.01	0.03	-	-	0.13	-	0.00	0.01	-	(0.01)	(0.00)	0.53
Weighted average shares outstanding:																
Basic	55,704,887	55,704,887	55,704,887	55,704,887	55,704,887	55,704,887	55,704,887	55,704,887	55,704,887	55,704,887	55,704,887	55,704,887	55,704,887	55,704,887	55,704,887	55,704,887
Diluted	56,857,548	56,857,548	56,857,548	56,857,548	56,857,548	56,857,548	56,857,548	56,857,548	56,857,548	56,857,548	56,857,548	56,857,548	56,857,548	56,857,548	56,857,548	56,857,548

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FY2023 Q2 YTD – GAAP to Non-GAAP Reconciliation

FY23 Q2 YTD	AS REPORTED US GAAP	Revenue Recognition Adjustment	Other Adjustments	AS RESTATED US GAAP	1. Acquisition and integration costs	2. Contingent Consideration	3. Restructuring	4. Inventory step-up charges	5. Intangible amortization	6. Loss on extinguishment of debt	7. Non-cash interest expense	8. Amortization of debt issuance costs	9. Foreign currency impact of certain intercompany loans	10. Tax effect of non-GAAP charges	11. Tax effect of non-GAAP charges (restatement)	RESTATED NON-GAAP
Revenue:																
Product revenue	**341,754**	(17,280)	-	**324,474**	-	-	-	-	-	-	-	-	-	-	-	**324,474**
Royalty and other revenue	**75**	-	-	**75**	-	-	-	-	-	-	-	-	-	-	-	**75**
Total revenue	**341,829**	(17,280)	-	**324,549**	-	-	-	-	-	-	-	-	-	-	-	**324,549**
Costs and expenses:																
Cost of goods sold	**161,152**	-	-	**161,152**	(7)	-	-	-	-	-	-	-	-	-	-	**161,145**
Research and development	**21,860**	-	-	**21,860**	7	-	-	-	-	-	-	-	-	-	-	**21,867**
Selling, general and administrative	**105,136**	-	235	**105,371**	(1,780)	-	-	-	(15,073)	-	-	-	-	-	-	**88,518**
Contingent consideration	**3,026**	-	-	**3,026**	-	(3,026)	-	-	-	-	-	-	-	-	-	-
	291,174	-	235	**291,409**	(1,780)	(3,026)	-	-	(15,073)	-	-	-	-	-	-	**271,530**
Income (loss) from operations	**50,655**	(17,280)	(235)	**33,140**	1,780	3,026	-	-	15,073	-	-	-	-	-	-	**53,019**
Investment income	**11,450**	-	-	**11,450**	-	-	-	-	-	-	-	-	-	-	-	**11,450**
Interest expense	**(544)**	-	(276)	**(820)**	-	-	-	-	-	-	276	-	-	-	-	**(544)**
Loss on extinguishment of debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization of debt issuance costs	**(914)**	-	-	**(914)**	-	-	-	-	-	-	-	914	-	-	-	-
Other income (expenses), net	**605**	-	-	**605**	-	-	-	-	-	-	-	-	-	-	-	**605**
Income (loss) before income taxes	**61,252**	(17,280)	(511)	**43,461**	1,780	3,026	-	-	15,073	-	276	914	-	-	-	**64,530**
Income tax provision	**12,359**	(3,902)	(119)	**8,338**	-	-	-	-	-	-	-	-	-	2,956	378	**11,672**
Net income (loss)	**48,893**	(13,378)	(392)	**35,123**	1,780	3,026	-	-	15,073	-	276	914	-	(2,956)	(378)	**52,858**
Earnings per share:																
Basic	**0.88**	(0.24)	(0.01)	**0.63**	0.03	0.05	-	-	0.27	-	0.00	0.02	-	(0.05)	(0.01)	**0.95**
Diluted	**0.86**	(0.23)	(0.01)	**0.62**	0.03	0.05	-	-	0.26	-	0.00	0.02	-	(0.05)	(0.01)	**0.93**
Weighted average shares outstanding:																
Basic	**55,647,895**	55,647,895	55,647,895	**55,647,895**	55,647,895	55,647,895	55,647,895	55,647,895	55,647,895	55,647,895	55,647,895	55,647,895	55,647,895	55,647,895	55,647,895	**55,647,895**
Diluted	**56,931,520**	56,931,520	56,931,520	**56,931,520**	56,931,520	56,931,520	56,931,520	56,931,520	56,931,520	56,931,520	56,931,520	56,931,520	56,931,520	56,931,520	56,931,520	**56,931,520**

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FY2023 Q3 QTD – GAAP to Non-GAAP Reconciliation

FY23 Q3 QTD	AS REPORTED US GAAP	Revenue Recognition Adjustment	Other Adjustments	AS RESTATED US GAAP	1. Acquisition and integration costs	2. Contingent Consideration	3. Restructuring	4. Inventory step-up charges	5. Intangible amortization	6. Loss on extinguishment of debt	7. Non-cash interest expense	8. Amortization of debt issuance costs	9. Foreign currency impact of certain intercompany loans	10. Tax effect of non-GAAP charges	11. Tax effect of non-GAAP charges (restatement)	RESTATED NON-GAAP
Revenue:																
Product revenue	**141,156**			**141,156**												**141,156**
Royalty and other revenue	**36**			**36**												**36**
Total revenue	**141,192**	-	-	**141,192**	-		-	-	-	-	-	-	-	-	-	**141,192**
Costs and expenses:																
Cost of goods sold	**104,634**			**104,634**	(26)		(22,711)									**81,897**
Research and development	**10,577**			**10,577**			(35)									**10,542**
Selling, general and administrative	**55,465**		118	**55,583**	(3,121)		(1,266)		(7,610)							**43,586**
Contingent consideration	**(34,292)**			**(34,292)**		34,292										-
	136,384	-	118	**136,502**	(3,147)	34,292	(24,012)	-	(7,610)	-	-	-	-	-	-	**136,025**
Income (loss) from operations	**4,808**	-	(118)	**4,690**	3,147	(34,292)	24,012	-	7,610	-	-	-	-	-	-	**5,167**
Investment income	**6,662**			**6,662**												**6,662**
Interest expense	**(269)**		(138)	**(407)**							138					**(269)**
Loss on extinguishment of debt	-			-												-
Amortization of debt issuance costs	**(459)**			**(459)**								459				-
Other income (expenses), net	**895**			**895**												**895**
Income (loss) before income taxes	**11,637**	-	(256)	**11,381**	3,147	(34,292)	24,012	-	7,610	-	138	459	-	-	-	**12,455**
Income tax provision	**(6,535)**	1,053	(60)	**(5,542)**										5,837	(1,012)	**(717)**
Net income (loss)	**18,172**	(1,053)	(196)	**16,923**	3,147	(34,292)	24,012	-	7,610	-	138	459	-	(5,837)	1,012	**13,172**
Earnings per share:																
Basic	**0.33**	(0.02)	(0.00)	**0.30**	0.06	(0.61)	0.43	-	0.14	-	0.00	0.01	-	(0.10)	0.02	**0.24**
Diluted	**0.32**	(0.02)	(0.00)	**0.30**	0.06	(0.60)	0.42	-	0.13	-	0.00	0.01	-	(0.10)	0.02	**0.23**
Weighted average shares outstanding:																
Basic	**55,765,639**	55,765,639	55,765,639	**55,765,639**	55,765,639	55,765,639	55,765,639	55,765,639	55,765,639	55,765,639	55,765,639	55,765,639	55,765,639	55,765,639	55,765,639	**55,765,639**
Diluted	**56,939,684**	56,939,684	56,939,684	**56,939,684**	56,939,684	56,939,684	56,939,684	56,939,684	56,939,684	56,939,684	56,939,684	56,939,684	56,939,684	56,939,684	56,939,684	**56,939,684**

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FY2023 Q3 YTD – GAAP to Non-GAAP Reconciliation

FY23 Q3 YTD	AS REPORTED US GAAP	Revenue Recognition Adjustment	Other Adjustments	AS RESTATED US GAAP	1. Acquisition and integration costs	2. Contingent Consideration	3. Restructuring	4. Inventory step-up charges	5. Intangible amortization	6. Loss on extinguishment of debt	7. Non-cash interest expense	8. Amortization of debt issuance costs	9. Foreign currency impact of certain intercompany loans	10. Tax effect of non-GAAP charges	11. Tax effect of non-GAAP charges (restatement)	RESTATED NON-GAAP
Revenue:																
Product revenue	482,910	(17,280)	-	465,630	-	-	-	-	-	-	-	-	-	-	-	465,630
Royalty and other revenue	111	-	-	111	-	-	-	-	-	-	-	-	-	-	-	111
Total revenue	483,021	(17,280)	-	465,741	-	-	-	-	-	-	-	-	-	-	-	465,741
Costs and expenses:																
Cost of goods sold	265,786	-	-	265,786	(33)	-	(22,711)	-	-	-	-	-	-	-	-	243,042
Research and development	32,437	-	-	32,437	7	-	(35)	-	-	-	-	-	-	-	-	32,409
Selling, general and administrative	160,601	-	353	160,954	(4,901)	-	(1,266)	-	(22,683)	-	-	-	-	-	-	132,104
Contingent consideration	(31,266)	-	-	(31,266)	-	31,266	-	-	-	-	-	-	-	-	-	-
	427,558	-	353	427,911	(4,927)	31,266	(24,012)	-	(22,683)	-	-	-	-	-	-	407,555
Income (loss) from operations	55,463	(17,280)	(353)	37,830	4,927	(31,266)	24,012	-	22,683	-	-	-	-	-	-	58,186
Investment income	18,112	-	-	18,112	-	-	-	-	-	-	-	-	-	-	-	18,112
Interest expense	(813)	-	(414)	(1,227)	-	-	-	-	-	-	414	-	-	-	-	(813)
Loss on extinguishment of debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization of debt issuance costs	(1,373)	-	-	(1,373)	-	-	-	-	-	-	-	1,373	-	-	-	-
Other income (expenses), net	1,500	-	-	1,500	-	-	-	-	-	-	-	-	-	-	-	1,500
Income (loss) before income taxes	72,889	(17,280)	(767)	54,842	4,927	(31,266)	24,012	-	22,683	-	414	1,373	-	-	-	76,985
Income tax provision	5,824	(2,849)	(179)	2,796	-	-	-	-	-	-	-	-	-	8,793	(631)	10,958
Net income (loss)	67,065	(14,431)	(588)	52,046	4,927	(31,266)	24,012	-	22,683	-	414	1,373	-	(8,793)	631	66,027
Earnings per share:																
Basic	1.20	(0.26)	(0.01)	0.93	0.09	(0.56)	0.43	-	0.41	-	0.01	0.02	-	(0.16)	0.01	1.19
Diluted	1.18	(0.25)	(0.01)	0.91	0.09	(0.55)	0.42	-	0.40	-	0.01	0.02	-	(0.15)	0.01	1.16
Weighted average shares outstanding:																
Basic	55,687,574	55,687,574	55,687,574	55,687,574	55,687,574	55,687,574	55,687,574	55,687,574	55,687,574	55,687,574	55,687,574	55,687,574	55,687,574	55,687,574	55,687,574	55,687,574
Diluted	56,933,467	56,933,467	56,933,467	56,933,467	56,933,467	56,933,467	56,933,467	56,933,467	56,933,467	56,933,467	56,933,467	56,933,467	56,933,467	56,933,467	56,933,467	56,933,467

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FY2023 Q4 QTD – GAAP to Non-GAAP Reconciliation

FY23 Q4 QTD	AS REPORTED US GAAP	Revenue Recognition Adjustment	Other Adjustments	AS RESTATED US GAAP	1. Acquisition and integration costs	2. Contingent Consideration	3. Restructuring	4. Inventory step-up charges	5. Intangible amortization	6. Loss on extinguishment of debt	7. Non-cash interest expense	8. Amortization of debt issuance costs	9. Foreign currency impact of certain intercompany loans	10. Tax effect of non-GAAP charges	11. Tax effect of non-GAAP charges (restatement)	RESTATED NON-GAAP
Revenue:																
Product revenue	**155,471**	10,878		**166,349**												**166,349**
Royalty and other revenue	**272**			**272**												**272**
Total revenue	**155,743**	10,878	-	**166,621**	-		-		-	-	-	-	-	-	-	**166,621**
Costs and expenses:																
Cost of goods sold	**88,136**			**88,136**	(6)		(7,675)	(1,238)								**79,217**
Research and development	**10,285**			**10,285**	(2)		(81)									**10,202**
Selling, general and administrative	**57,512**		118	**57,630**	(926)		(432)		(8,769)							**47,503**
Contingent consideration	**697**			**697**		(697)										-
	156,630	-	118	**156,748**	(934)	(697)	(8,188)	(1,238)	(8,769)	-	-	-	-	-	-	**136,922**
Income (loss) from operations	**(887)**	10,878	(118)	**9,873**	934	697	8,188	1,238	8,769	-	-	-	-	-	-	**29,699**
Investment income	**6,023**			**6,023**												**6,023**
Interest expense	**(1,138)**		(138)	**(1,276)**							758					**(518)**
Loss on extinguishment of debt	**(12,676)**			**(12,676)**						12,676						-
Amortization of debt issuance costs	**(6,702)**			**(6,702)**								6,702				-
Other income (expenses), net	**6,623**			**6,623**									(7,743)			**(1,120)**
Income (loss) before income taxes	**(8,757)**	10,878	(256)	**1,865**	934	697	8,188	1,238	8,769	12,676	758	6,702	(7,743)	-	-	**34,084**
Income tax provision	**16,731**	1,644	(60)	**18,315**										(12,278)	850	**6,887**
Net income (loss)	**(25,488)**	9,234	(196)	**(16,450)**	934	697	8,188	1,238	8,769	12,676	758	6,702	(7,743)	12,278	(850)	**27,197**
Earnings per share:																
Basic	**(0.46)**	0.17	(0.00)	**(0.29)**	0.02	0.01	0.15	0.02	0.16	0.23	0.01	0.12	(0.14)	0.22	(0.02)	**0.49**
Diluted	**(0.46)**	0.17	(0.00)	**(0.29)**	0.02	0.01	0.15	0.02	0.16	0.22	0.01	0.12	(0.14)	0.22	(0.02)	**0.48**
Weighted average shares outstanding:																
Basic	**55,815,666**	55,815,666	55,815,666	**55,815,666**	55,815,666	55,815,666	55,815,666	55,815,666	55,815,666	55,815,666	55,815,666	55,815,666	55,815,666	55,815,666	55,815,666	**55,815,666**
Diluted	**55,815,666**	55,815,666	55,815,666	**55,815,666**	56,442,512	56,442,512	56,442,512	56,442,512	56,442,512	56,442,512	56,442,512	56,442,512	56,442,512	56,442,512	56,442,512	**56,442,512**

REPLIGEN

FY2023 Q4 YTD – GAAP to Non-GAAP Reconciliation

FY23 Q4 YTD	AS REPORTED US GAAP	Revenue Recognition Adjustment	Other Adjustments	AS RESTATED US GAAP	1. Acquisition and integration costs	2. Contingent Consideration	3. Restructuring	4. Inventory step-up charges	5. Intangible amortization	6. Loss on extinguishment of debt	7. Non-cash interest expense	8. Amortization of debt issuance costs	9. Foreign currency impact of certain intercompany loans	10. Tax effect of non-GAAP charges	11. Tax effect of non-GAAP charges (restatement)	RESTATED NON-GAAP
Revenue:																
Product revenue	638,381	(6,402)	-	631,979	-	-	-	-	-	-	-	-	-	-	-	631,979
Royalty and other revenue	383	-	-	383	-	-	-	-	-	-	-	-	-	-	-	383
Total revenue	638,764	(6,402)	-	632,362	-	-	-	-	-	-	-	-	-	-	-	632,362
Costs and expenses:																
Cost of goods sold	353,922	-	-	353,922	(39)	-	(30,386)	(1,238)	-	-	-	-	-	-	-	322,259
Research and development	42,722	-	-	42,722	5	-	(116)	-	-	-	-	-	-	-	-	42,611
Selling, general and administrative	218,113	-	471	218,584	(5,827)	-	(1,698)	-	(31,452)	-	-	-	-	-	-	179,607
Contingent consideration	(30,569)	-	-	(30,569)	-	30,569	-	-	-	-	-	-	-	-	-	-
	584,188	-	471	584,659	(5,861)	30,569	(32,200)	(1,238)	(31,452)	-	-	-	-	-	-	544,477
Income (loss) from operations	54,576	(6,402)	(471)	47,703	5,861	(30,569)	32,200	1,238	31,452	-	-	-	-	-	-	87,885
Investment income	24,135	-	-	24,135	-	-	-	-	-	-	-	-	-	-	-	24,135
Interest expense	(1,951)	-	(552)	(2,503)	-	-	-	-	-	-	1,172	-	-	-	-	(1,331)
Loss on extinguishment of debt	(12,676)	-	-	(12,676)	-	-	-	-	-	12,676	-	-	-	-	-	-
Amortization of debt issuance costs	(8,075)	-	-	(8,075)	-	-	-	-	-	-	-	8,075	-	-	-	-
Other income (expenses), net	8,123	-	-	8,123	-	-	-	-	-	-	-	-	(7,743)	-	-	380
Income (loss) before income taxes	64,132	(6,402)	(1,023)	56,707	5,861	(30,569)	32,200	1,238	31,452	12,676	1,172	8,075	(7,743)	-	-	111,069
Income tax provision	22,555	(1,205)	(239)	21,111	-	-	-	-	-	-	-	-	-	(3,485)	219	17,845
Net income (loss)	41,577	(5,197)	(784)	35,596	5,861	(30,569)	32,200	1,238	31,452	12,676	1,172	8,075	(7,743)	3,485	(219)	93,224
Earnings per share:																
Basic	0.75	(0.09)	(0.01)	0.64	0.11	(0.55)	0.58	0.02	0.56	0.23	0.02	0.14	(0.14)	0.06	(0.00)	1.67
Diluted	0.74	(0.09)	(0.01)	0.63	0.10	(0.54)	0.57	0.02	0.56	0.22	0.02	0.14	(0.14)	0.06	(0.00)	1.65
Weighted average shares outstanding:																
Basic	55,719,860	55,719,860	55,719,860	55,719,860	55,719,860	55,719,860	55,719,860	55,719,860	55,719,860	55,719,860	55,719,860	55,719,860	55,719,860	55,719,860	55,719,860	55,719,860
Diluted	56,377,319	56,377,319	56,377,319	56,377,319	56,377,319	56,377,319	56,377,319	56,377,319	56,377,319	56,377,319	56,377,319	56,377,319	56,377,319	56,377,319	56,377,319	56,377,319

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FY2024 Q1 QTD – GAAP to Non-GAAP Reconciliation

FY24 Q1 QTD	AS REPORTED US GAAP	Revenue Recognition Adjustment	Other Adjustments	AS RESTATED US GAAP	1. Acquisition and integration costs	3. Restructuring	12. Incremental costs attributed to CEO transition	5. Intangible amortization	7. Non-cash interest expense	8. Amortization of debt issuance costs	9. Foreign currency impact of certain intercompany loans	10. Tax effect of non-GAAP charges	11. Tax effect of non-GAAP charges (restatement)	RESTATED NON-GAAP
Revenue:														
Product revenue	**151,310**	1,836		**153,146**										**153,146**
Royalty and other revenue	**36**			**36**										**36**
Total revenue	**151,346**	1,836	-	**153,182**	-	-	-	-	-	-	-	-	-	**153,182**
Costs and expenses:														
Cost of goods sold	**76,391**			**76,391**	(66)	1,448								**77,773**
Research and development	**11,238**			**11,238**	(53)	(165)								**11,020**
Selling, general and administrative	**61,686**		117	**61,803**	(1,636)	(699)		(8,716)						**50,752**
Contingent consideration	-			-										-
	149,315	-	117	**149,432**	(1,755)	584	-	(8,716)	-	-	-	-	-	**139,545**
Income from operations	**2,031**	1,836	(117)	**3,750**	1,755	(584)	-	8,716	-	-	-	-	-	**13,637**
Investment income	**8,993**			**8,993**										**8,993**
Interest expense	**(4,891)**		(138)	**(5,029)**					3,464					**(1,565)**
Loss on extinguishment of debt	-			-										-
Amortization of debt issuance costs	**(483)**			**(483)**						483				-
Other income (expenses), net	**(3,536)**			**(3,536)**							3,787			**251**
Income before income taxes	**2,114**	1,836	(255)	**3,695**	1,755	(584)	-	8,716	3,464	483	3,787	-	-	**21,316**
Income tax provision	**20**	438	(59)	**399**								3,628	62	**4,089**
Net income	**2,094**	1,398	(196)	**3,296**	1,755	(584)	-	8,716	3,464	483	3,787	(3,628)	(62)	**17,227**
Earnings per share:														
Basic	**0.04**	0.03	(0.00)	**0.06**	0.03	(0.01)	-	0.16	0.06	0.01	0.07	(0.07)	(0.00)	**0.31**
Diluted	**0.04**	0.02	(0.00)	**0.06**	0.03	(0.01)	-	0.15	0.06	0.01	0.07	(0.06)	(0.00)	**0.30**
Weighted average shares outstanding:														
Basic	**55,791,289**	55,791,289	55,791,289	**55,791,289**	55,791,289	55,791,289	55,791,289	55,791,289	55,791,289	55,791,289	55,791,289	55,791,289	55,791,289	**55,791,289**
Diluted	**56,531,476**	56,531,476	56,531,476	**56,531,476**	56,531,476	56,531,476	56,531,476	56,531,476	56,531,476	56,531,476	56,531,476	56,531,476	56,531,476	**56,531,476**

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FY2024 Q2 QTD – GAAP to Non-GAAP Reconciliation

FY24 Q2 QTD	AS REPORTED US GAAP	Revenue Recognition Adjustment	Other Adjustments	AS RESTATED US GAAP	1. Acquisition and integration costs	3. Restructuring	12. Incremental costs attributed to CEO transition	5. Intangible amortization	7. Non-cash interest expense	8. Amortization of debt issuance costs	9. Foreign currency impact of certain intercompany loans	10. Tax effect of non-GAAP charges	11. Tax effect of non-GAAP charges (restatement)	RESTATED NON-GAAP
Revenue:														
Product revenue	**154,038**	4,766		**158,804**										**158,804**
Royalty and other revenue	**35**			**35**										**35**
Total revenue	**154,073**	4,766	-	**158,839**	-	-	-	-	-	-	-	-	-	**158,839**
Costs and expenses:														
Cost of goods sold	**77,314**			**77,314**	(133)	514								**77,695**
Research and development	**10,575**			**10,575**	(63)	(284)								**10,228**
Selling, general and administrative	**64,697**		784	**65,481**	(1,127)	(174)	(4,967)	(8,640)						**50,573**
Contingent consideration	-			-										-
	152,586	-	784	**153,370**	(1,323)	56	(4,967)	(8,640)	-	-	-	-	-	**138,496**
Income from operations	**1,487**	4,766	(784)	**5,469**	1,323	(56)	4,967	8,640	-	-	-	-	-	**20,343**
Investment income	**9,411**			**9,411**										**9,411**
Interest expense	**(4,981)**		(137)	**(5,118)**					3,536					**(1,582)**
Loss on extinguishment of debt	-			-										-
Amortization of debt issuance costs	**(520)**			**(520)**						520				-
Other income (expenses), net	**(215)**			**(215)**							(342)			**(557)**
Income before income taxes	**5,182**	4,766	(921)	**9,027**	1,323	(56)	4,967	8,640	3,536	520	(342)	-	-	**27,615**
Income tax provision	**1,861**	1,757	(304)	**3,314**								2,280	(386)	**5,208**
Net income	**3,321**	3,009	(617)	**5,713**	1,323	(56)	4,967	8,640	3,536	520	(342)	(2,280)	386	**22,407**
Earnings per share:														
Basic	**0.06**	0.05	(0.01)	**0.10**	0.02	(0.00)	0.09	0.15	0.06	0.01	(0.01)	(0.04)	0.01	**0.40**
Diluted	**0.06**	0.05	(0.01)	**0.10**	0.02	(0.00)	0.09	0.15	0.06	0.01	(0.01)	(0.04)	0.01	**0.40**
Weighted average shares outstanding:														
Basic	**55,884,250**	55,884,250	55,884,250	**55,884,250**	55,884,250	55,884,250	55,884,250	55,884,250	55,884,250	55,884,250	55,884,250	55,884,250	55,884,250	**55,884,250**
Diluted	**56,434,065**	56,434,065	56,434,065	**56,434,065**	56,434,065	56,434,065	56,434,065	56,434,065	56,434,065	56,434,065	56,434,065	56,434,065	56,434,065	**56,434,065**

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FY2024 Q2 YTD – GAAP to Non-GAAP Reconciliation

FY24 Q2 YTD	AS REPORTED US GAAP	Revenue Recognition Adjustment	Other Adjustments	AS RESTATED US GAAP	1. Acquisition and integration costs	3. Restructuring	12. Incremental costs attributed to CEO transition	5. Intangible amortization	7. Non-cash interest expense	8. Amortization of debt issuance costs	9. Foreign currency impact of certain intercompany loans	10. Tax effect of non-GAAP charges	11. Tax effect of non-GAAP charges (restatement)	RESTATED NON-GAAP
Revenue:														
Product revenue	**305,348**	6,602	-	**311,950**	-	-	-	-	-	-	-	-	-	**311,950**
Royalty and other revenue	**71**	-	-	**71**	-	-	-	-	-	-	-	-	-	**71**
Total revenue	**305,419**	6,602	-	**312,021**	-	-	-	-	-	-	-	-	-	**312,021**
Costs and expenses:														
Cost of goods sold	**153,705**	-	-	**153,705**	(199)	1,962	-	-	-	-	-	-	-	**155,468**
Research and development	**21,813**	-	-	**21,813**	(116)	(449)	-	-	-	-	-	-	-	**21,248**
Selling, general and administrative	**126,383**	-	901	**127,284**	(2,763)	(873)	(4,967)	(17,356)	-	-	-	-	-	**101,325**
Contingent consideration	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	301,901	-	901	**302,802**	(3,078)	640	(4,967)	(17,356)	-	-	-	-	-	**278,041**
Income from operations	**3,518**	6,602	(901)	**9,219**	3,078	(640)	4,967	17,356	-	-	-	-	-	**33,980**
Investment income	**18,404**	-	-	**18,404**	-	-	-	-	-	-	-	-	-	**18,404**
Interest expense	**(9,872)**	-	(275)	**(10,147)**	-	-	-	-	7,000	-	-	-	-	**(3,147)**
Loss on extinguishment of debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization of debt issuance costs	**(1,003)**	-	-	**(1,003)**	-	-	-	-	-	1,003	-	-	-	-
Other income (expenses), net	**(3,751)**	-	-	**(3,751)**	-	-	-	-	-	-	3,445	-	-	**(306)**
Income before income taxes	**7,296**	6,602	(1,176)	**12,722**	3,078	(640)	4,967	17,356	7,000	1,003	3,445	-	-	**48,931**
Income tax provision	**1,881**	2,195	(363)	**3,713**	-	-	-	-	-	-	-	5,908	(324)	**9,297**
Net income	**5,415**	4,407	(813)	**9,009**	3,078	(640)	4,967	17,356	7,000	1,003	3,445	(5,908)	324	**39,634**
Earnings per share:														
Basic	**0.10**	0.08	(0.01)	**0.16**	0.06	(0.01)	0.09	0.31	0.13	0.02	0.06	(0.11)	0.01	**0.71**
Diluted	**0.10**	0.08	(0.01)	**0.16**	0.05	(0.01)	0.09	0.31	0.12	0.02	0.06	(0.10)	0.01	**0.70**
Weighted average shares outstanding:														
Basic	**55,837,770**	55,837,770	55,837,770	**55,837,770**	55,837,770	55,837,770	55,837,770	55,837,770	55,837,770	55,837,770	55,837,770	55,837,770	55,837,770	**55,837,770**
Diluted	**56,476,771**	56,476,771	56,476,771	**56,476,771**	56,476,771	56,476,771	56,476,771	56,476,771	56,476,771	56,476,771	56,476,771	56,476,771	56,476,771	**56,476,771**

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Explanation of Adjustments

1. Acquisition and integration costs: Costs relating to the acquisition and integration of the acquired business or operations into the Company, including labor costs, legal fees, consulting fees, travel costs and any other expenses relating to the integration process.
2. Contingent Consideration: Changes in contingent consideration payments to a seller in a business transaction based on certain conditions being met in the future.
3. Restructuring: Restructuring costs incurred to simplify and streamline our organization and strengthen the overall effectiveness of our operations.
4. Inventory step-up charges: Impact of valuing inventory at its fair value as a result of an acquisition.
5. Intangible amortization: Amortization of intangible assets held by the Company.
6. Loss on extinguishment of debt: Loss incurred by the Company as result of the 2019 Notes being cancelled.
7. Non-cash interest expense: Interest charges incurred due to the change in time value of money relating to liabilities on the Balance Sheet.
8. Amortization of debt issuance costs: The amortization of costs incurred in the facilitation of the 2019 Notes and 2023 Notes. The debt issuance costs incurred on the 2019 Notes that were converted into the 2023 Notes will be amortized over the 2023 Notes period.
9. Foreign currency impact of certain intercompany loans: The foreign exchange gain or loss incurred on a repayable unhedged inter-company loan.
10. Tax effect of non-GAAP charges: The cumulative tax impact on all GAAP charges pre-restatement impact.
11. Tax effect of non-GAAP charges (restatement): The additional cumulative tax impact on all GAAP charges as a result of the restatement.
12. Incremental costs attributed to CEO transition: Stock compensation related costs incurred due to the CEO transition. The incremental stock compensation expense was the result of the modification of the unvested equity awards held by the CEO immediately prior to the modification. This resulted in the revalue of his unvested awards and a change in his remaining requisite service period due to his change in duties upon transitioning to Executive Chair of the Board.