



# Enovis: Selected Historical Financial Information with Respect to Lima

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# Non-GAAP Financial Information

Enovis has provided in this presentation financial information that has not been prepared in accordance with accounting principles generally accepted in the United States of America (“non-GAAP”). This non-GAAP financial information may include measures such as [Combined Historical Net Sales]. [Combined Historical Net Sales] adjusts net sales for prior periods to include the sales of acquired businesses (including Lima, Novastep and other acquired business) and to exclude sales of divested and exited businesses. This non-GAAP financial information assists Enovis management in comparing its operating performance over time because the impact of certain items, including acquisitions or divestitures, may obscure underlying business trends and make comparisons of long-term performance difficult, as they are of a nature and/or size that occur with inconsistent frequency or relate to discrete restructuring plans that are fundamentally different from the ongoing productivity improvements of Enovis. Enovis management also believes that presenting this non-GAAP information allows investors to view its performance using the same measures that the Company uses in evaluating its financial and business performance and trends. Non-GAAP financial measures should not be considered in isolation from, or as a substitute for, financial information calculated in accordance with GAAP. Investors are encouraged to review the reconciliations presented in this presentation of [Combined Historical Net Sales] to Net sales, its most directly comparable GAAP financial measure.

# Basis of Presentation

Certain information contained in this presentation includes calculations and amounts that have been prepared internally and have not been reviewed or audited by an independent registered public accounting firm, including, but not limited to, certain information contained on the slides entitled “Combined Historical Net Sales – FY23,” “Combined Historical Net Sales – 1Q23,” “Combined Historical Net Sales – 2Q23,” “Combined Historical Net Sales – 3Q23,” “Combined Historical Net Sales – 4Q23” and “Combined Historical Net Sales – 1Q24” (collectively, the “Combined Financial Information”). Use of different methods for preparing, calculating or presenting this information could lead to different results and such differences may be material. The Combined Financial Information is presented strictly for illustrative purposes. It does not and is not intended to comply with Article 11 of Regulation S-X promulgated by the SEC in respect of pro forma financial information. The Combined Financial Information should not be viewed as a substitute for full financial statements prepared in accordance with generally accepted accounting principles in the United States or Regulation S-X, as it could differ, including materially, from pro forma financial statements presented in accordance therewith.

The Combined Financial Information should be read in conjunction with the accompanying disclaimers, notes and assumptions, as well as the historical consolidated financial statements of each of Enovis and Lima. The Combined Financial Information is based on the period-end indicated near the top of each respective slide and has been prepared by using the same monthly periods for the entities and/or transactions represented by each column header. As used in the Combined Financial Information:

- “ENOV” represents the historical financial statements of Enovis Corporation, as previously reported.
- “Legacy ENOV” represents the historical financial statements of Enovis Corporation as adjusted to exclude the impact of certain recent acquisitions, as further indicated herein;
- “Other M&A” represents the historical financial statements of the Company’s Novastep business;
- “LIMA” represents the historical financial statements of LimaCorporate S.p.A.; and
- “Divestiture / Exited Business” represents divestiture of certain non-core, unprofitable, assets including ETI, a compression hosiery business in P&R and the exit of third-party OEM relationships in Recon.

Certain of the Combined Financial Information is unaudited and is based on available information and certain assumptions. Actual results may differ materially from the assumptions used to prepare the Combined Financial Information. The Combined Financial Information is not necessarily indicative of the combined results that would have been realized if the transactions had occurred subsequent to, prior to or during the periods presented, as applicable, nor is it meant to be indicative of any anticipated combined future results of operations or financial position of Enovis. Totals may not sum due to rounding.

# Combined Historical Net Sales – FY23

12-months ended 12/31/2023

(\$ in thousands)

	Audited			Unaudited			
	A	B	C = (A + B)	D	E	F	G = (C + D + E + F)
	ENOV 10-K - Reported	Other M&A <sup>(1)</sup>	Legacy ENOV <sup>(2)</sup>	LIMA	Other M&A	Divestiture / Exited Business	Operational Combined
	31-Dec	31-Dec	31-Dec	31-Dec	31-Dec	31-Dec	31-Dec
<b>Prevention &amp; Recovery:</b>							
U.S. Bracing & Support	456.1	-	456.1	-	-	-	456.1
U.S. Other P&R	269.8	-	269.8	-	-	(9.6)	260.2
International P&R	350.8	-	350.8	-	-	(5.9)	345.0
<b>Total Prevention &amp; Recovery</b>	<b>\$1,076.8</b>	<b>-</b>	<b>\$1,076.8</b>	<b>-</b>	<b>-</b>	<b>(\$15.5)</b>	<b>\$1,061.3</b>
<b>Reconstructive:</b>							
U.S. Reconstructive	426.4	(5.5)	420.9	48.2	10.8	-	479.9
International Reconstructive	204.0	(6.7)	197.3	247.6	13.5	(8.4)	450.0
<b>Total Reconstructive</b>	<b>\$630.4</b>	<b>(\$12.2)</b>	<b>\$618.2</b>	<b>\$295.9</b>	<b>\$24.4</b>	<b>(\$8.4)</b>	<b>\$930.0</b>
<b>Total</b>	<b>\$1,707.2</b>	<b>(\$12.2)</b>	<b>\$1,695.0</b>	<b>\$295.9</b>	<b>\$24.4</b>	<b>(\$23.9)</b>	<b>\$1,991.3</b>
<b>Geographic Segments</b>							
U.S.	1,152.4	(5.5)	1,146.9	48.2	10.8	(9.6)	1,196.3
International	554.8	(6.7)	548.1	247.6	13.5	(14.3)	795.0
<b>Total</b>	<b>\$1,707.2</b>	<b>(\$12.2)</b>	<b>\$1,695.0</b>	<b>\$295.9</b>	<b>\$24.4</b>	<b>(\$23.9)</b>	<b>\$1,991.3</b>

(1): Represents the impact of the acquired Novastep business from the date of such acquisition.

(2): Represents historical financial statements of Enovis Corporation, adjusted to exclude the impact of the acquired Novastep business from the date of such acquisition, as reflected in column (B).

# Combined Historical Net Sales – 1Q23

3-months ended 3/31/2023  
(Unaudited: \$ in thousands)

	A	B	C = (A + B)	D	E	F	G = (C + D + E + F)
	ENOV 10-Q - Reported	Other M&A	Legacy ENOV	LIMA	Other M&A	Divestiture / Exited Business	Operational Combined
	31-Mar	31-Mar	31-Mar	31-Mar	31-Mar	31-Mar	31-Mar
<b>Prevention &amp; Recovery:</b>							
U.S. Bracing & Support	104.4	-	104.4	-	-	-	104.4
U.S. Other P&R	62.3	-	62.3	-	-	(2.5)	59.9
International P&R	84.0	-	84.0	-	-	(1.3)	82.7
<b>Total Prevention &amp; Recovery</b>	<b>\$250.7</b>	<b>-</b>	<b>\$250.7</b>	<b>-</b>	<b>-</b>	<b>(\$3.8)</b>	<b>\$247.0</b>
<b>Reconstructive:</b>							
U.S. Reconstructive	103.5	-	103.5	12.4	3.0	-	118.9
International Reconstructive	51.9	-	51.9	65.6	3.9	(2.9)	118.5
<b>Total Reconstructive</b>	<b>\$155.4</b>	<b>-</b>	<b>\$155.4</b>	<b>\$78.0</b>	<b>\$6.9</b>	<b>(\$2.9)</b>	<b>\$237.4</b>
<b>Total</b>	<b>\$406.2</b>	<b>-</b>	<b>\$406.2</b>	<b>\$78.0</b>	<b>\$6.9</b>	<b>(\$6.7)</b>	<b>\$484.4</b>
<b>Geographic Segments</b>							
U.S.	270.2	-	270.2	12.4	3.0	(2.5)	283.2
International	135.9	-	135.9	65.6	3.9	(4.2)	201.2
<b>Total</b>	<b>\$406.2</b>	<b>-</b>	<b>\$406.2</b>	<b>\$78.0</b>	<b>\$6.9</b>	<b>(\$6.7)</b>	<b>\$484.4</b>

# Combined Historical Net Sales – 2Q23

3-months ended 6/30/2023  
(Unaudited: \$ in thousands)

	A	B	C = (A + B)	D	E	F	G = (C + D + E + F)
	ENOV 10-Q - Reported	Other M&A	Legacy ENOV	LIMA	Other M&A	Divestiture / Exited Business	Operational Combined
	30-Jun	30-Jun	30-Jun	30-Jun	30-Jun	30-Jun	30-Jun
<b>Prevention &amp; Recovery:</b>							
U.S. Bracing & Support	115.0	-	115.0	-	-	-	115.0
U.S. Other P&R	67.7	-	67.7	-	-	(2.4)	65.3
International P&R	90.8	-	90.8	-	-	(1.4)	89.4
<b>Total Prevention &amp; Recovery</b>	<b>\$273.5</b>	<b>-</b>	<b>\$273.5</b>	<b>-</b>	<b>-</b>	<b>(\$3.8)</b>	<b>\$269.7</b>
<b>Reconstructive:</b>							
U.S. Reconstructive	106.1	-	106.1	12.2	2.3	-	120.7
International Reconstructive	48.9	-	48.9	61.8	2.9	(2.2)	111.4
<b>Total Reconstructive</b>	<b>\$155.0</b>	<b>-</b>	<b>\$155.0</b>	<b>\$74.0</b>	<b>\$5.2</b>	<b>(\$2.2)</b>	<b>\$232.1</b>
<b>Total</b>	<b>\$428.5</b>	<b>-</b>	<b>\$428.5</b>	<b>\$74.0</b>	<b>\$5.2</b>	<b>(\$5.9)</b>	<b>\$501.8</b>
<b>Geographic Segments</b>							
U.S.	288.8	-	288.8	12.2	2.3	(2.4)	301.0
International	139.7	-	139.7	61.8	2.9	(3.5)	200.8
<b>Total</b>	<b>\$428.5</b>	<b>-</b>	<b>\$428.5</b>	<b>\$74.0</b>	<b>\$5.2</b>	<b>(\$5.9)</b>	<b>\$501.8</b>

# Combined Historical Net Sales – 3Q23

3-months ended 9/29/2023  
(Unaudited: \$ in thousands)

	A	B	C = (A + B)	D	E	F	G = (C + D + E + F)
	ENOV 10-Q - Reported	Other M&A	Legacy ENOV <sup>(1)</sup>	LIMA	Other M&A	Divestiture / Exited Business	Operational Combined
	29-Sep	29-Sep	29-Sep	29-Sep	29-Sep	29-Sep	29-Sep
<b>Prevention &amp; Recovery:</b>							
U.S. Bracing & Support	118.4	-	118.4	-	-	-	118.4
U.S. Other P&R	68.2	-	68.2	-	-	(2.2)	66.1
International P&R	83.7	-	83.7	-	-	(1.5)	82.2
<b>Total Prevention &amp; Recovery</b>	<b>\$270.3</b>	<b>-</b>	<b>\$270.3</b>	<b>-</b>	<b>-</b>	<b>(\$3.7)</b>	<b>\$266.6</b>
<b>Reconstructive:</b>							
U.S. Reconstructive	99.7	(2.1)	97.6	11.2	2.1	-	110.9
International Reconstructive	47.5	(2.4)	45.1	54.3	2.4	(1.2)	100.6
<b>Total Reconstructive</b>	<b>\$147.2</b>	<b>(\$4.6)</b>	<b>\$142.7</b>	<b>\$65.5</b>	<b>\$4.6</b>	<b>(\$1.2)</b>	<b>\$211.5</b>
<b>Total</b>	<b>\$417.5</b>	<b>(\$4.6)</b>	<b>\$413.0</b>	<b>\$65.5</b>	<b>\$4.6</b>	<b>(\$4.9)</b>	<b>\$478.1</b>
<b>Geographic Segments</b>							
U.S.	286.3	(2.1)	284.2	11.2	2.1	(2.2)	295.4
International	131.2	(2.4)	128.8	54.3	2.4	(2.8)	182.7
<b>Total</b>	<b>\$417.5</b>	<b>(\$4.6)</b>	<b>\$413.0</b>	<b>\$65.5</b>	<b>\$4.6</b>	<b>(\$4.9)</b>	<b>\$478.1</b>

(1): Represents historical financial statements of Enovis Corporation, adjusted to exclude the impact of the acquired Novastep business as reflected in column (B).

# Combined Historical Net Sales – 4Q23

3-months ended 12/31/2023

(Unaudited: \$ in thousands)

	A	B	C = (A + B)	D	E	F	G = (C + D + E + F)
	ENOV Reported	Other M&A	Legacy ENOV <sup>(1)</sup>	LIMA	Other M&A	Divestiture / Exited Business	Operational Combined
	31-Dec	31-Dec	31-Dec	31-Dec	31-Dec	31-Dec	31-Dec
<b>Prevention &amp; Recovery:</b>							
U.S. Bracing & Support	118.4	-	118.4	-	-	-	118.4
U.S. Other P&R	71.5	-	71.5	-	-	(2.6)	69.0
International P&R	92.3	-	92.3	-	-	(1.7)	90.7
<b>Total Prevention &amp; Recovery</b>	<b>\$282.3</b>	<b>-</b>	<b>\$282.3</b>	<b>-</b>	<b>-</b>	<b>(\$4.2)</b>	<b>\$278.0</b>
<b>Reconstructive:</b>							
U.S. Reconstructive	117.0	(3.4)	113.7	12.4	3.4	-	129.4
International Reconstructive	55.7	(4.3)	51.4	66.0	4.3	(2.1)	119.6
<b>Total Reconstructive</b>	<b>\$172.7</b>	<b>(\$7.7)</b>	<b>\$165.1</b>	<b>\$78.4</b>	<b>\$7.7</b>	<b>(\$2.1)</b>	<b>\$249.0</b>
<b>Total</b>	<b>\$455.0</b>	<b>(\$7.7)</b>	<b>\$447.3</b>	<b>\$78.4</b>	<b>\$7.7</b>	<b>(\$6.3)</b>	<b>\$527.0</b>
<b>Geographic Segments</b>							
U.S.	307.0	(3.4)	303.6	12.4	3.4	(2.6)	316.8
International	148.0	(4.3)	143.7	66.0	4.3	(3.8)	210.2
<b>Total</b>	<b>\$455.0</b>	<b>(\$7.7)</b>	<b>\$447.3</b>	<b>\$78.4</b>	<b>\$7.7</b>	<b>(\$6.3)</b>	<b>\$527.0</b>

(1): Represents historical financial statements of Enovis Corporation, adjusted to exclude the impact of the acquired Novastep business as reflected in column (B).

# Combined Historical Net Sales – 1Q24

3-months ended 3/29/2024

(Unaudited: \$ in thousands)

	A	B	C	D = (A + B + C)	E	F	G	H = (D + E + F + G)	
	ENOV 10-Q - Reported	LIMA	Other M&A	Legacy ENOV <sup>(1)</sup>	LIMA	Other M&A	Divestiture / Exited Business	Operational Combined	FX Impact
	29-Mar	29-Mar	29-Mar	29-Mar	29-Mar	29-Mar	29-Mar	29-Mar	
<b>Prevention &amp; Recovery:</b>									
U.S. Bracing & Support	104.6	-	-	104.6	-	-	-	104.6	-
U.S. Other P&R	66.4	-	-	66.4	-	-	(2.7)	63.6	-
International P&R	88.1	-	-	88.1	-	-	(1.6)	86.5	0.6
<b>Total Prevention &amp; Recovery</b>	<b>\$259.0</b>	<b>-</b>	<b>-</b>	<b>\$259.0</b>	<b>-</b>	<b>-</b>	<b>(\$4.3)</b>	<b>\$254.7</b>	<b>\$0.6</b>
<b>Reconstructive:</b>									
U.S. Reconstructive	123.7	(11.4)	(3.2)	109.1	11.4	3.2	0.0	123.7	-
International Reconstructive	133.5	(74.4)	(4.6)	54.5	74.4	4.6	(0.5)	133.0	2.8
<b>Total Reconstructive</b>	<b>\$257.3</b>	<b>(\$85.8)</b>	<b>(\$7.8)</b>	<b>\$163.7</b>	<b>\$85.8</b>	<b>\$7.8</b>	<b>(\$0.5)</b>	<b>\$256.8</b>	<b>\$2.8</b>
<b>Total</b>	<b>\$516.3</b>	<b>(\$85.8)</b>	<b>(\$7.8)</b>	<b>\$422.7</b>	<b>\$85.8</b>	<b>\$7.8</b>	<b>(\$4.8)</b>	<b>\$511.4</b>	<b>\$3.4</b>
<b>Geographic Segments</b>									
U.S.	294.7	(11.4)	(3.2)	280.1	11.4	3.2	(2.7)	291.9	-
International	221.6	(74.4)	(4.6)	142.6	74.4	4.6	(2.1)	219.5	3.4
<b>Total</b>	<b>\$516.3</b>	<b>(\$85.8)</b>	<b>(\$7.8)</b>	<b>\$422.7</b>	<b>\$85.8</b>	<b>\$7.8</b>	<b>(\$4.8)</b>	<b>\$511.4</b>	<b>\$3.4</b>

(1): Represents historical financial statements of Enovis Corporation, adjusted to exclude the impact of the acquired Lima and Novastep businesses as reflected in columns (B) and (C), respectively.



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