



Talend - Reconciliation of 10-K Revisions

March 2020

Subscription Revenue Growth Rate

	Year Ended December 31,		Three Months Ended							
	2018	2019	Q1'18	Q2'18	Q3'18	Q4'18	Q1'19	Q2'19	Q3'19	Q4'19
	As Reported		As Reported							
Actuals	39%	24%	44%	39%	36%	38%	26%	26%	24%	22%
Constant Currency	37%	27%	35%	34%	36%	40%	31%	30%	26%	23%
	As Revised		As Revised							
Actuals	40%	23%	45%	40%	36%	40%	25%	24%	23%	21%
Constant Currency	38%	26%	36%	35%	37%	42%	30%	28%	26%	22%

Dollar-Based Net Expansion Rate

	Three Months Ended							
	Q1'18	Q2'18	Q3'18	Q4'18	Q1'19	Q2'19	Q3'19	Q4'19
	As Reported							
Actuals	124%	125%	123%	122%	117%	115%	111%	110%
Constant Currency	121%	119%	118%	120%	118%	118%	114%	113%
	As Revised							
Actuals	125%	124%	122%	122%	117%	114%	110%	108%
Constant Currency	122%	119%	118%	120%	117%	117%	113%	111%

Statements of Operations: US GAAP

(In thousands, except per share data)

	Three Months Ended								Twelve Months Ended	
	March 31, 2018	June 30, 2018	September 30, 2018	December 31, 2018	March 31, 2019	June 30, 2019	September 30, 2019	December 31, 2019	December 31, 2018	December 31, 2019
As reported										
Total Revenue	\$ 46,813	\$ 49,755	\$ 52,065	\$ 55,690	\$ 57,838	\$ 60,591	\$ 62,625	\$ 66,925	\$ 204,323	\$ 247,979
Gross profit	35,564	37,882	39,072	42,311	42,638	44,832	47,877	51,752	154,829	187,099
Operating expenses	45,745	46,712	48,474	55,435	59,996	62,772	60,992	61,879	196,366	245,639
Loss from operations	(10,181)	(8,830)	(9,402)	(13,124)	(17,358)	(17,940)	(13,115)	(10,127)	(41,537)	(58,540)
Net loss for the period	(10,115)	(8,739)	(9,249)	(12,256)	(17,638)	(18,290)	(13,359)	(12,198)	(40,359)	(61,485)
Basic and diluted net loss per share	(0.34)	(0.29)	(0.31)	(0.41)	(0.58)	(0.60)	(0.44)	(0.39)	(1.35)	(2.01)
Adjustments										
Total Revenue	\$ 239	\$ 344	\$ 164	\$ 729	\$ (172)	\$ (286)	\$ (189)	\$ 529	\$ 1,476	\$ (118)
Gross profit	240	344	164	728	(172)	(285)	(189)	528	1,476	(118)
Operating expenses	(27)	(9)	31	149	(66)	(51)	(37)	20	144	(134)
Loss from operations	267	353	134	578	(107)	(234)	(152)	509	1,332	16
Net loss for the period	267	353	134	578	(107)	(234)	(152)	509	1,332	16
Basic and diluted net loss per share	0.01	0.01	0.01	0.02	(0.01)	(0.01)	—	0.01	0.04	-
As Revised										
Total Revenue	\$ 47,052	\$ 50,099	\$ 52,229	\$ 56,419	\$ 57,666	\$ 60,305	\$ 62,436	\$ 67,454	\$ 205,799	\$ 247,861
Gross profit	35,804	38,226	39,236	43,039	42,466	44,547	47,688	52,280	156,305	186,981
Operating expenses	45,718	46,703	48,505	55,584	59,930	62,721	60,955	61,899	196,510	245,505
Loss from operations	(9,914)	(8,477)	(9,268)	(12,546)	(17,465)	(18,174)	(13,267)	(9,618)	(40,205)	(58,524)
Net loss for the period	(9,849)	(8,386)	(9,116)	(11,676)	(17,745)	(18,525)	(13,510)	(11,689)	(39,027)	(61,469)
Basic and diluted net loss per share	(0.33)	(0.28)	(0.30)	(0.39)	(0.59)	(0.61)	(0.44)	(0.38)	(1.31)	(2.01)

Note: The non-gaap results previously disclosed in the Company's quarterly earnings releases are also impacted by the "Adjustments" presented above.

Statements of Financial Position

(In thousands)

	December 31, 2018 *		
	As Previously Reported	Adjustments	As Revised
Contract acquisition costs	\$ 28,953	\$ (1,926)	\$ 27,027
Total assets	219,124	(1,926)	217,198
Contract liabilities - deferred revenue	150,147	(9,034)	141,113
Total liabilities	194,685	(9,034)	185,651
Accumulated other comprehensive income	607	(203)	404
Accumulated losses	(224,312)	7,311	(217,001)
Total stockholders' equity	24,439	7,108	31,547

* Contract Acquisition Costs and Deferred Revenue as of the date of adoption of ASC 606, January 1, 2018, have been adjusted from \$25.2 million to \$23.4 million, and \$128.1 million to \$120.5 million, respectively.

	December 31, 2019		
	As Previously Reported	Adjustments	As Revised
Contract acquisition costs	\$ 34,538	\$ (1,793)	\$ 32,745
Total assets	405,710	(1,793)	403,917
Contract liabilities - deferred revenue	169,314	(8,891)	160,423
Total liabilities	376,856	(8,891)	367,965
Accumulated other comprehensive income	1,336	(229)	1,107
Accumulated losses	(285,882)	7,327	(278,555)
Total stockholders' equity	28,854	7,098	35,952