ATEC SPINE: DELIVERING DIFFERENTIATED GROWTH

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FORWARD-LOOKING STATEMENTS

This presentation contains "forward-looking statements" within the meaning of the Private Securities Litigation Reform Act of 1995 that involve risks and uncertainty. Such statements are based on management's current expectations and are subject to a number of risks and uncertainties that could cause actual results to differ materially from those described in the forward-looking statements. The Company cautions investors that there can be no assurance that actual results will not differ materially from those projected or suggested in such forward-looking statements as a result of various factors. Forward-looking statements include, but are not limited to: references to the Company’s revenue, balance sheet, growth, adjusted EBITDA, profitability, free cash flow, financial outlook and commitments; planned product launches, timelines, introductions, regulatory submissions or clearances; expansion of international markets; increases in U.S. market share and procedural volume, the ability to drive surgeon adoption, gain hospital access and create clinical distinction; the development and monetization of informatics platforms; the ability to transform the sales channel; and the Company’s ability to finance its operations and sufficiency of its cash runway. Important factors that could cause actual operating results to differ significantly from those expressed or implied by such forward-looking statements include, but are not limited to: the uncertainty of success in developing and commercializing new products or products currently in the pipeline; the uncertainties in the Company’s ability to execute upon its strategic operating and long-range plan; the uncertainties regarding the ability to successfully license or acquire new products, and the commercial success of such products; failure to achieve acceptance of the Company’s products by the surgeon community; failure to obtain FDA or other regulatory clearance or approval or unexpected or prolonged delays in the process; continuation of favorable third-party reimbursement; unanticipated expenses or liabilities or other adverse events affecting cash flow or the Company’s ability to achieve profitability; uncertainty of additional funding; product liability exposure; an unsuccessful outcome in any litigation; patent infringement claims; claims related to the Company’s intellectual property; competitive pressures and market dynamics; and the Company’s ability to meet its financial obligations and achieve expected financial outcomes. A further list and description of these and other factors, risks and uncertainties can be found in the Company's most recent annual report, and any subsequent quarterly and current reports, filed with the U.S. Securities and Exchange Commission. ATEC disclaims any intention or obligation to update or revise any forward-looking statements, whether as a result of new information, future events, or otherwise, unless required by law.

TODAY'S AGENDA

DURABLE GROWTH ALGORYTHM

GROWTH CATALYSTS AHEAD

CONSITENT LEVERAGE EXPANSION

STRENGTHENED BALANCE SHEET

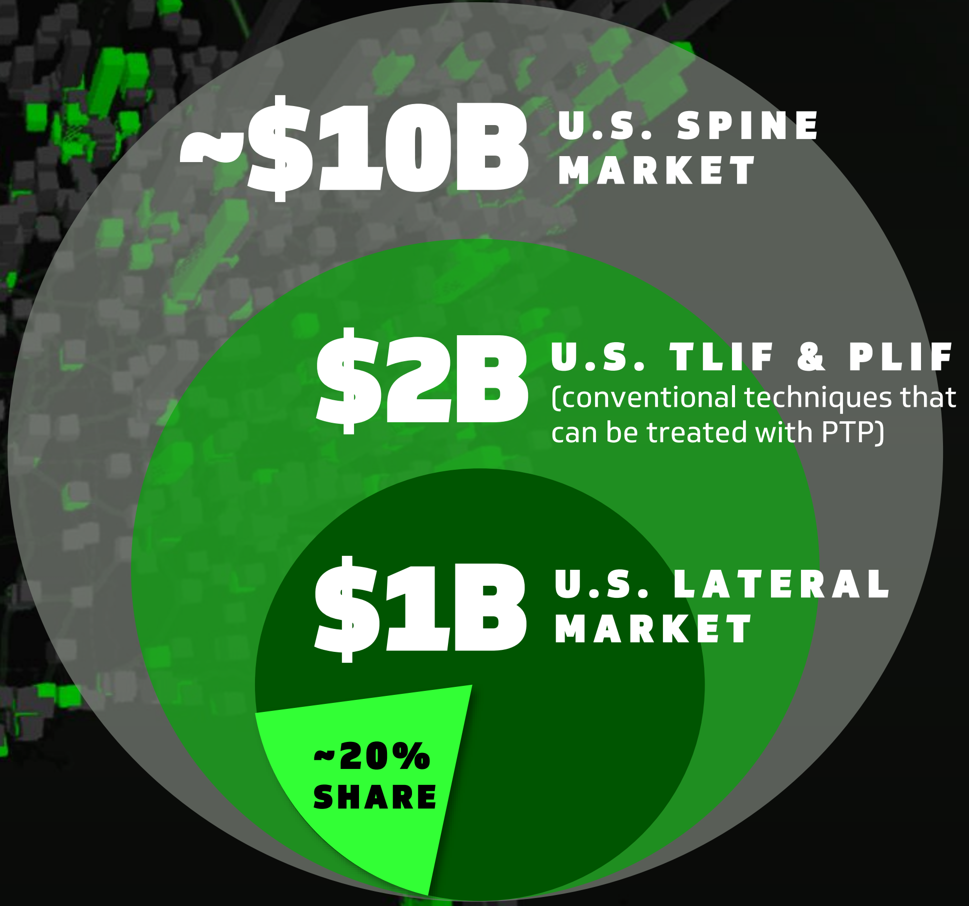
VAST UNTAPPED OPPORTUNITY IN U.S.

SIGNIFICANTLY UNDERPENETRATED WITH ENORMOUS UPSIDE

<10% Share of U.S. market*

>30% Share in well-covered territories*

HSD Lateral is the fastest growing segment in Spine



FASTEST-GROWING SEGMENTS: LATERAL & DEFORMITY

 | *Management estimates

OUR STRATEGY REMAINS STEADFAST

NO CHANGE TO THE FUNDAMENTALS OF OUR LONG-TERM GROWTH ALGORITHM

1 CREATE CLINICAL DISTINCTION

Architect unparalleled procedural solutions that improve patient outcomes

2 COMPEL SURGEON ADOPTION

Earn loyalty through differentiated training, technology, and clinical value

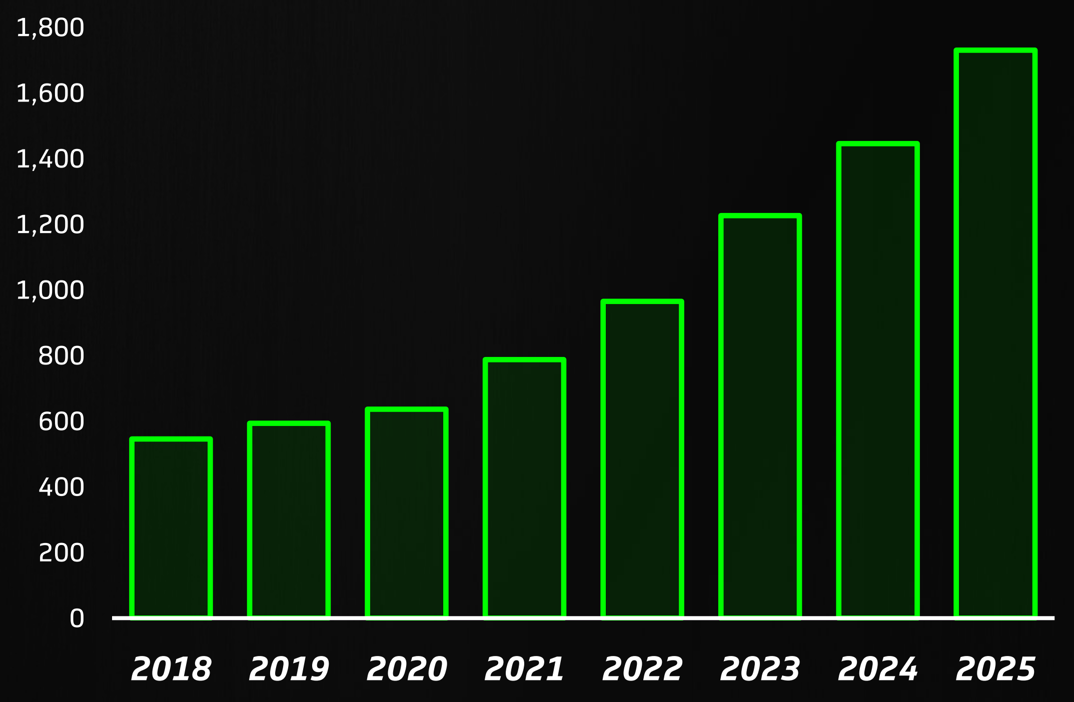
3 EXPAND, ELEVATE & ENABLE SALES FORCE

Build a high-performing, aligned sales force designed to scale and win

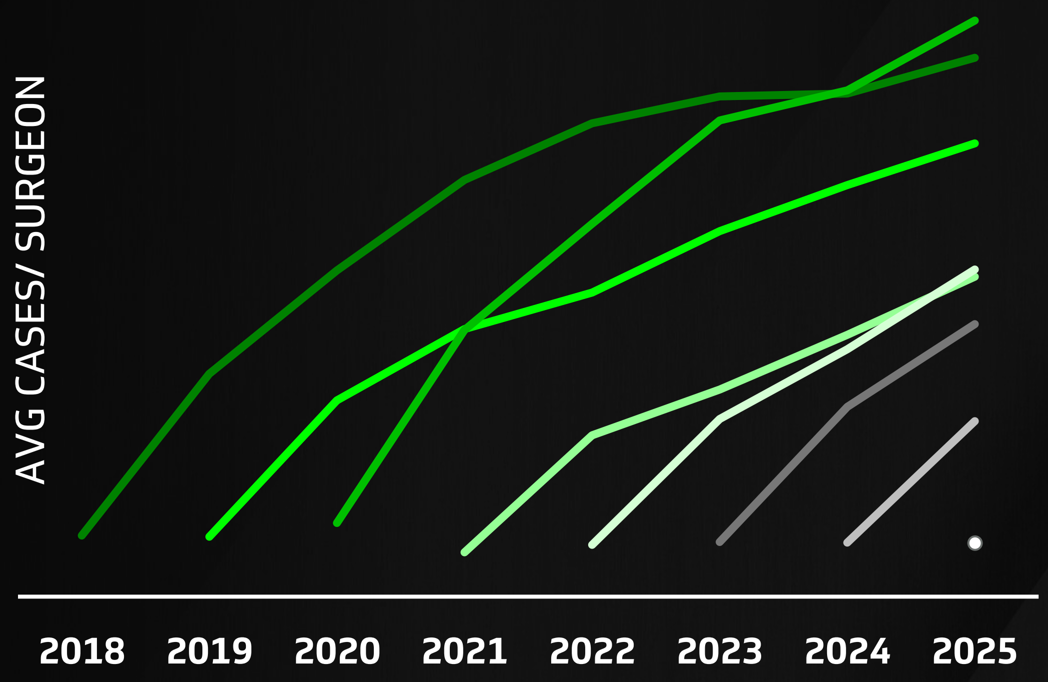
COMPELLING SURGEON ADOPTION

DURABLE FUTURE GROWTH DRIVEN BY SURGEON UTILIZATION ALGORITHM

SURGEON USERS



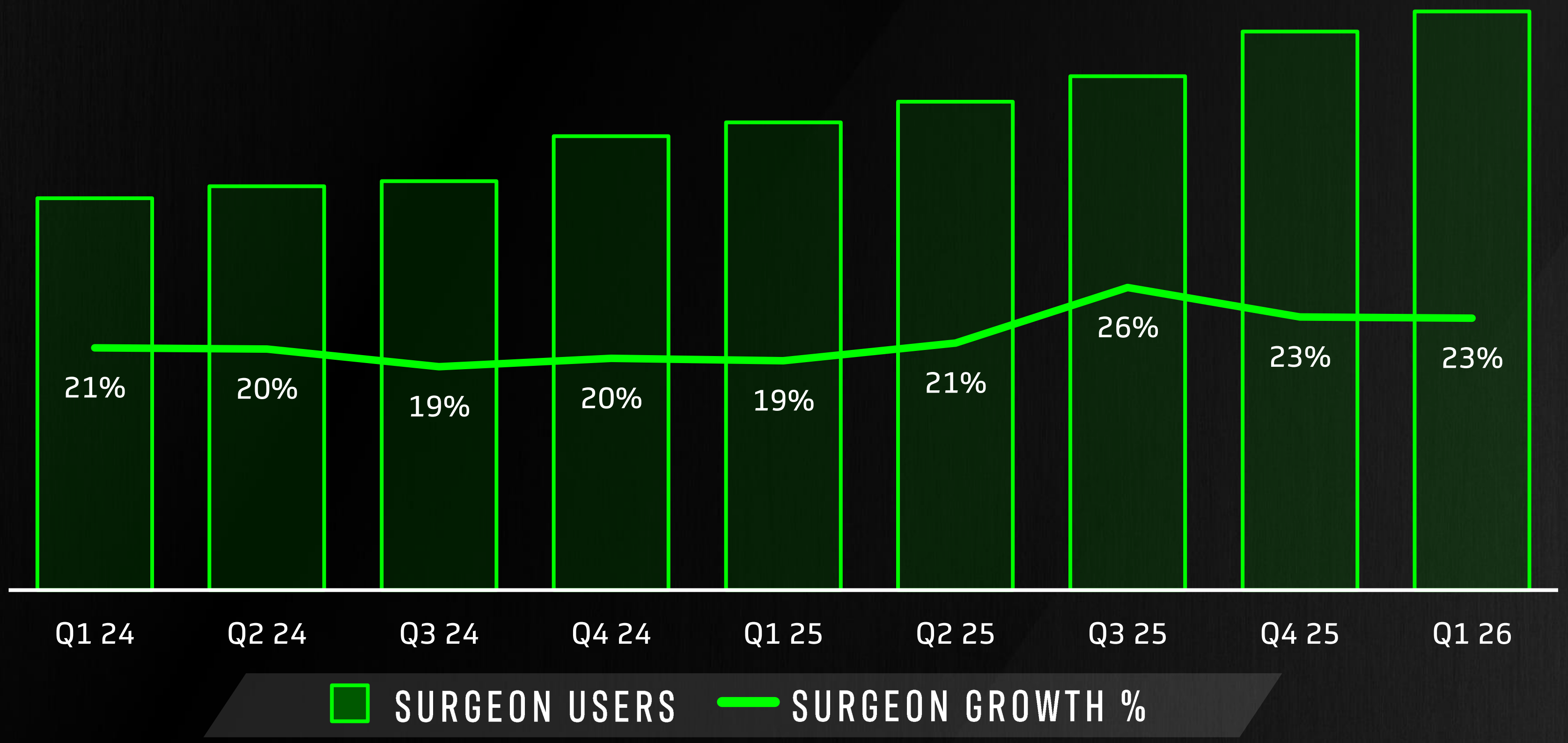
SURGEON UTILIZATION



Steady new surgeon adoption | Mid-teens underlying average utilization

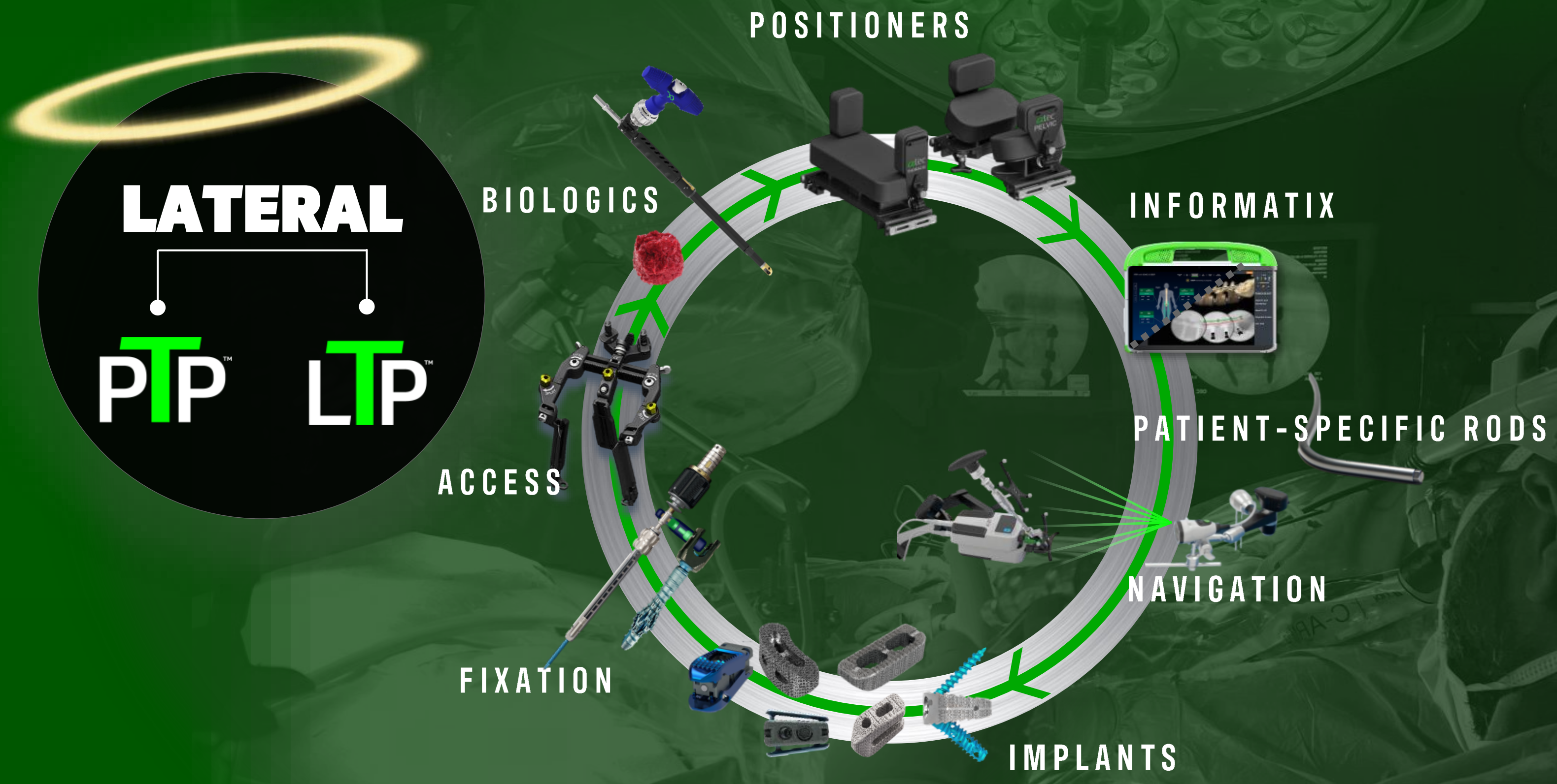
SUSTAINABLE TOPLINE GROWTH

CONSISTENTLY ADDING NET NEW SURGEON USERS



atec™ INFORMED BY EOS

LATERAL CONFIDENCE CREATION EARNS SURGEON TRUST…



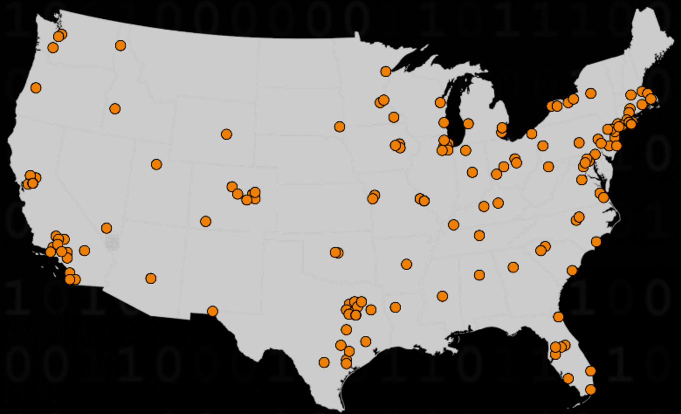
…AND EXPANDS UTILIZATION OF OUR ENTIRE PROCEDURAL PORTFOLIO ACROSS CERVICAL | ANTERIOR | POSTERIOR

EOS: FROM ACCESS TO ADVANTAGE

CONVERTING ACCESS INTO HARDWARE PULL-THROUGH & LONG-TERM DATA ADVANTAGE

1. ACCESS

Entryway into leading, most prestigious institutions and KOL surgeons. Establishes ATEC rep presence in high-value strategic accounts



Barrow Neurological Institute · HSS · Nemours Children's Health · Children's Hospital of Philadelphia · Northwestern Medicine · NYU Langone Health · Yale · UConn Health · Duke Medicine · UC San Diego · University of Virginia

2. CLINIC INTEGRATION

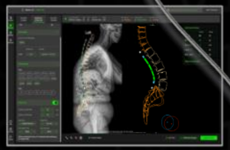
Embedded beyond the O.R. into pre- and post-op clinical workflow, becoming standard practice for entire care team

3. EOS INSIGHT® PLAN

Data-driven, patient-specific plan aligns ATEC rep with procedural needs, enabling curated delivery of inventory

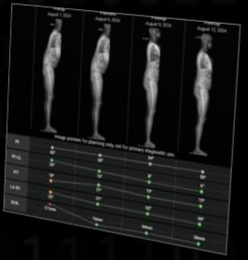
4. PATIENT-SPECIFIC RODS

Rods make ATEC rep integral to case execution, locking out competition and expanding hardware pull-through

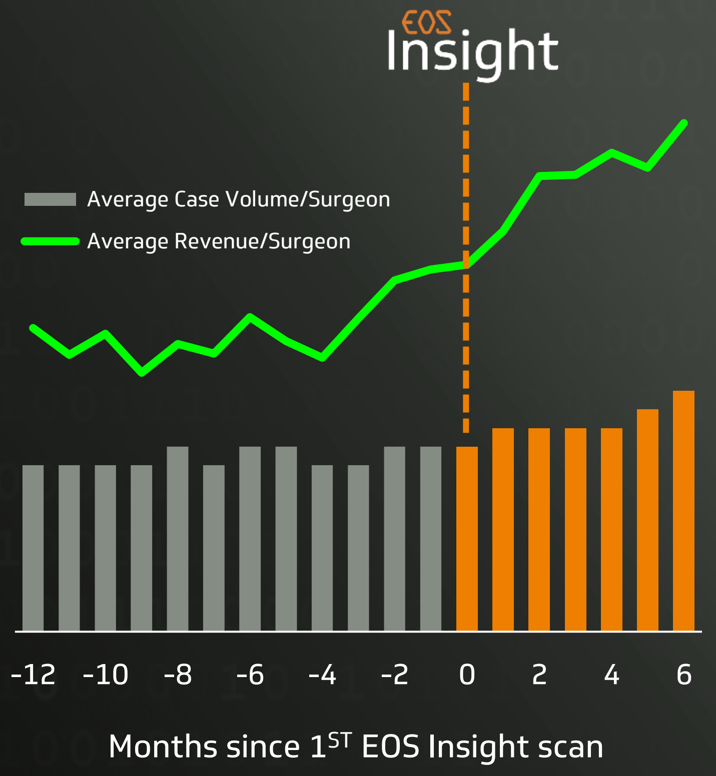


5. COMPOUNDING DATA = LONG-TERM MOAT

Growing volume of structured imaging + longitudinal outcomes data enables continuous learning and informs future AI capabilities



30% AVERAGE REVENUE GROWTH ACROSS ESTABLISHED ATEC USERS AFTER EOS INSIGHT® ADOPTION

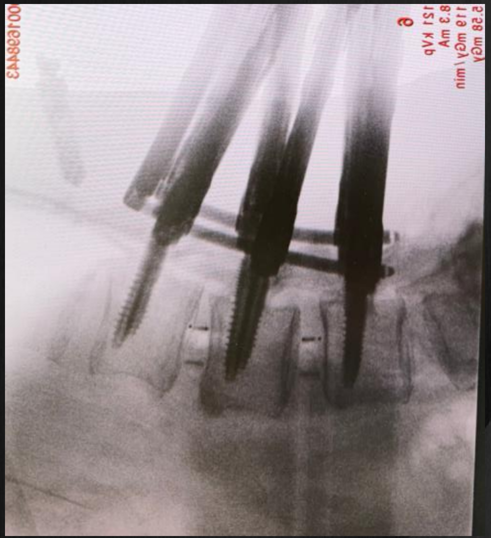


STRONG EARLY CLINICAL EXPERIENCE WITH VALENCE®

SURGEON FEEDBACK SIGNALS WINS ACROSS PROCEDURAL INTEGRATION & WORKFLOW EFFICIENCY

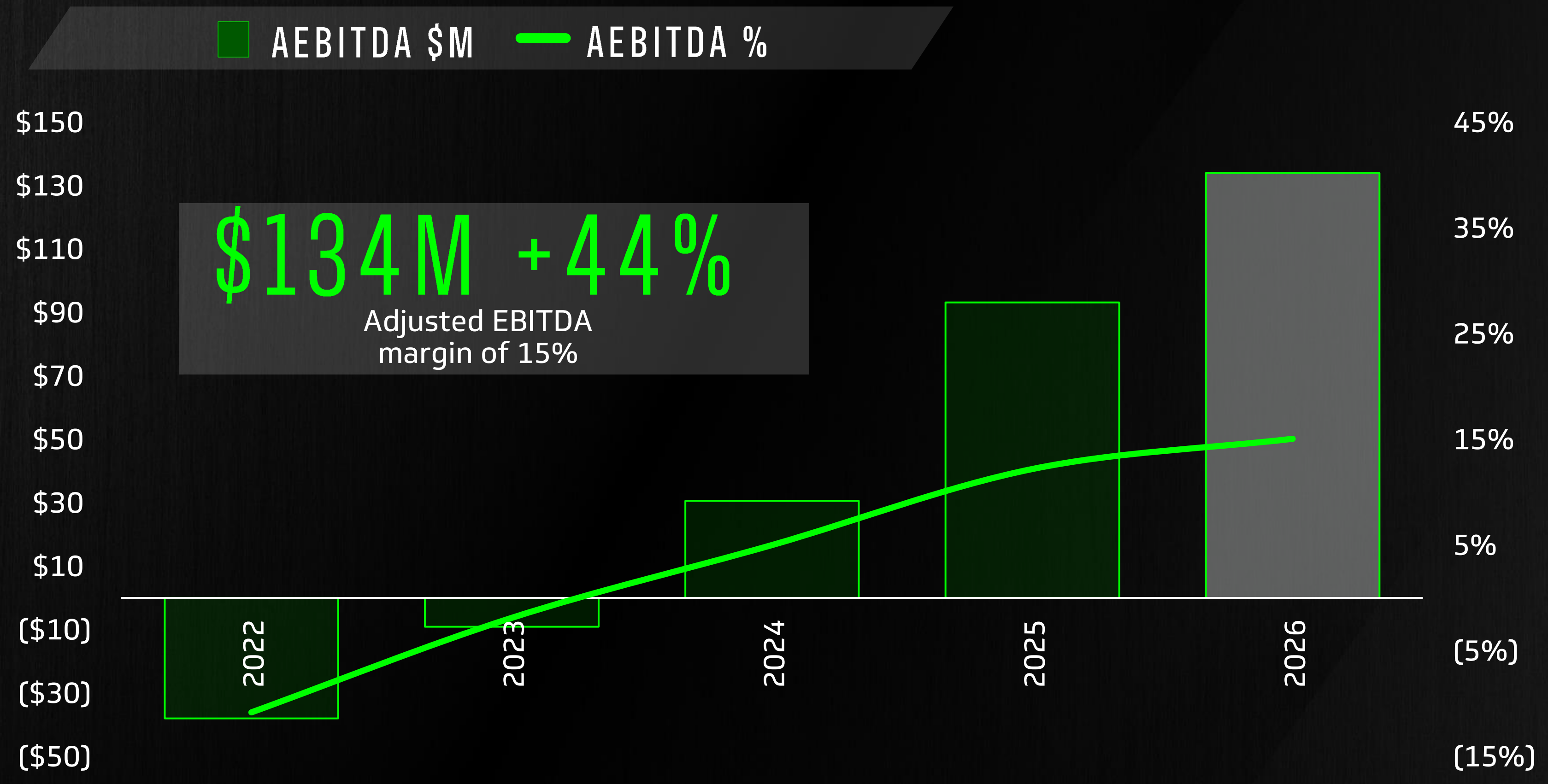
ADVANCING PRESENCE AND INFLUENCE IN JAPAN

EARLY EXPERIENCE POSITIVE, WITH PTP™ SERVING AS KEY GROWTH LEVER FOR EXPANSION



2026 ADJUSTED EBITDA

DRIVING POWERFUL LEVERAGE BY DESIGN



15% adjusted EBITDA margin % | **34%** drop through YoY

REFINANCED TERM LOAN AND ABL

SAVING $35 MILLION IN INTEREST EXPENSE OVER THE LIFE OF THE LOAN

NEW TERM LOAN & REVOLVING CREDIT FACILITY

- ✓ Anchored by JP Morgan and TD Cowen
- ✓ Consolidates two legacy facilities into one
- ✓ Saves $6M+ in interest annually
- ✓ Extends maturity to 2031

OLD LOANS	CAPACITY	MATURITY	RATE
Braidwell Term	$200M	Jan '28	SOFR + 575
Midcap ABL	$75M	Sept '27	SOFR + 350

NEW LOAN	CAPACITY	MATURITY	RATE
TLA & RCF	$300M	May '31	SOFR + 275

2026 FINANCIAL OUTLOOK

GROWTH LEADERSHIP

$882M

Total revenue;
15% growth

POWERFUL LEVERAGE

$134M

Adjusted EBITDA;
15% margin

FREE CASH FLOW

$20M

Investing in growth and
generating cash

COMMITTED TO CONTINUING INDUSTRY-LEADING PROFITABLE GROWTH & INNOVATION

atec™ INFORMED BY EOS

ATEC IS UNIQUELY POSITIONED

100% SPINE FOCUS
COMPELLING SURGEON ADOPTION THROUGH CLINICAL DISTINCTION

LEADING & ADVANCING LATERAL
EARNING SHARE, DRIVING ADOPTION WITH VALENCE®

DEFORMITY LEADERSHIP & EOS INSIGHT®
PROCEDURAL GROWTH ENGINE, POISED FOR A PTP™-LIKE RUN

INFRASTRUCTURE BUILT FOR LONG RUN
FOUNDATIONAL INVESTMENTS ENABLE SCALE AND LONGEVITY

DURABLE & PROFITABLE SALES GROWTH
INFLECTED TO PROFITABILITY AND CASH FLOW