

NASDAQ: LCUT
www.LifetimeBrands.com

FORWARD LOOKING STATEMENTS

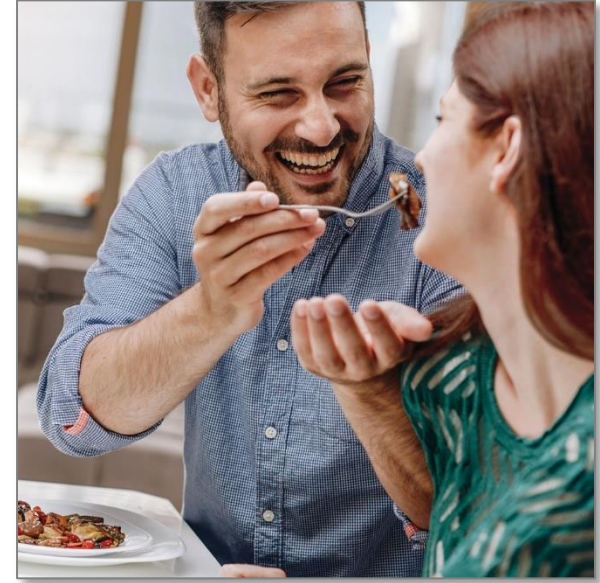
This presentation contains forward-looking statements, including statements concerning Lifetime's future prospects that represent the Company's current judgment about possible future events. The Company believes these judgments are reasonable, but these statements are not guarantees of any events or financial results, and actual results may differ materially due to a variety of important factors. Such factors might include, among others, the Company's ability to comply with the requirements of its credit agreements; the availability of funding under such credit agreements; the Company's ability to maintain adequate liquidity and financing sources and an appropriate level of debt; changes in U.S. or foreign tax law and policy; changes in general economic conditions which could affect customer payment practices or consumer spending; the impact of changes in general economic conditions on the Company's customers; expenses and other challenges relating to the integration of the Filament Brands business and future acquisitions; changes in demand for the Company's products; changes in the Company's management team; the significant influence and consent rights of the Company's largest stockholder; fluctuations in foreign exchange rates; shortages of and price volatility for certain commodities; significant changes in the competitive environment and the effect of competition on the Company's markets, including on the Company's pricing policies, financing sources and an appropriate level of debt.

Non-GAAP Financial Measures

This presentation contains non-GAAP financial measures within the meaning of Regulation G promulgated by the Securities and Exchange Commission. Included in this presentation are reconciliations of these non-GAAP financial measures to the comparable financial measures calculated in accordance with GAAP.

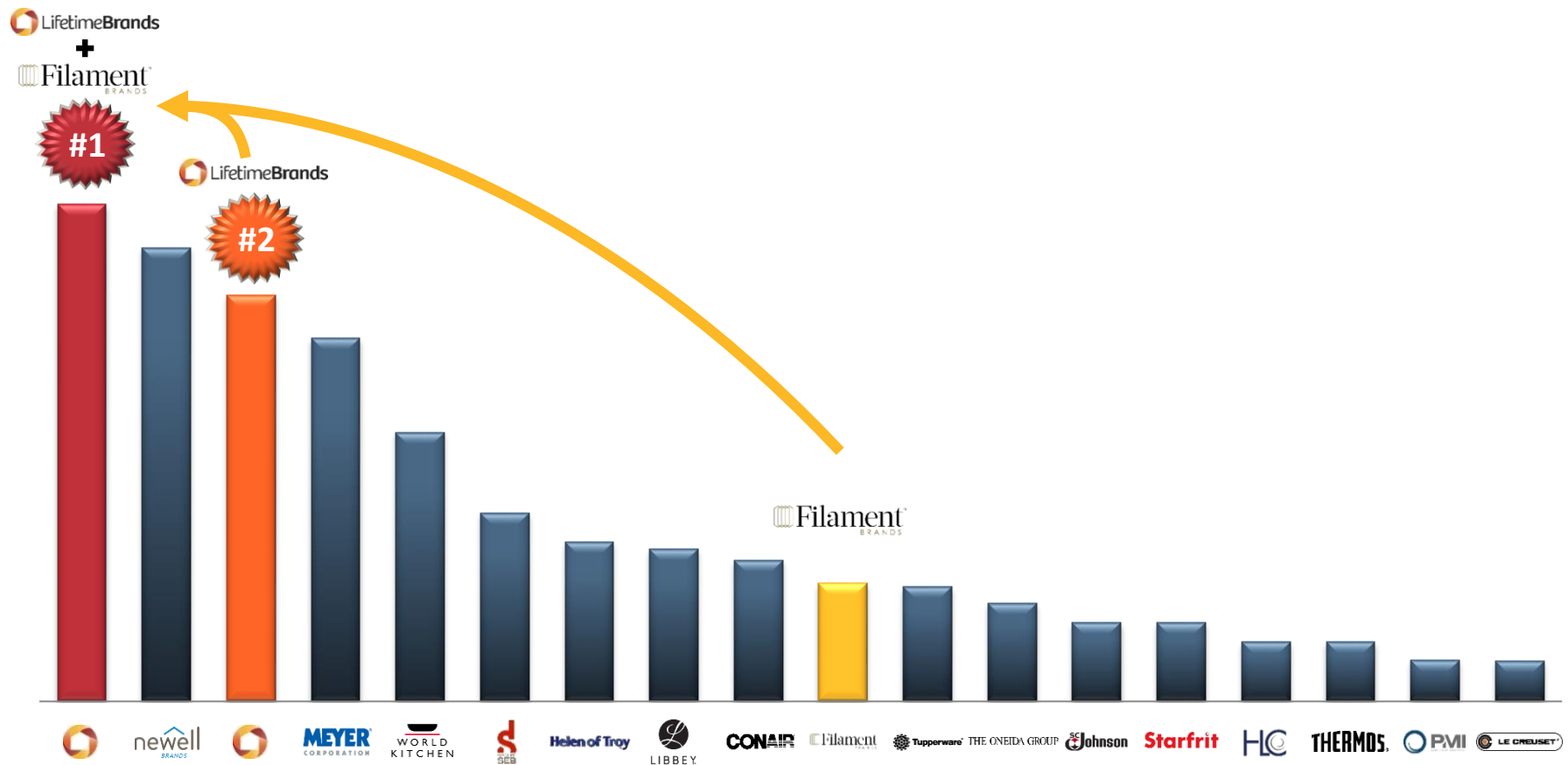
LIFETIME BRANDS, INC.

Lifetime Brands is one of the world's leading designers, developers, and marketers of a broad range of nationally branded consumer products used in the home.



INDUSTRY LEADER

Recent acquisition solidifies leadership position as the #1 North American non-electric housewares company.










Source: Euromonitor Retail Sales Data for North America CY2016 Housewares industry, including cooking utensils, dishes, tableware, cutlery, drinkware, and other small articles used in a home.

ACQUISITION OF FILAMENT CREATED CRITICAL MASS

Enhanced business along multiple operational and financial dimensions.



Net Sales:	\$579 million		\$760- \$772 million
EBITDA:	\$40 million		\$77- \$81 million
Leading Brands:	5		8
Product Segments Served:	22		27
#1 Positions	5		9
Operational Efficiencies:	Improving		Enhanced
Free Cash Flow:	Strong		Stronger

Transaction has created a larger and more diversified business.

#1 KITCHEN TOOLS & GADGETS SUPPLIER IN THE U.S.



KitchenAid®



FARBERWARE®

MISTO®
The Gourmet Olive Oil Sprayer®

SABATIER® 

#1 CUTLERY & CUTTING BOARD SUPPLIER IN THE U.S.



FARBERWARE®

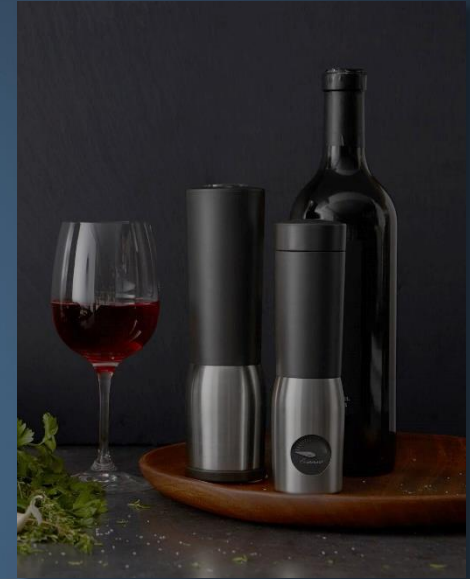


SASAKI®



SABATIER® 

#1 WINE/BAR ACCESSORY SUPPLIER IN THE U.S.



#1 KITCHEN MEASUREMENT SUPPLIER IN THE U.S.



TAYLOR

SALTER®

#1 BATH MEASUREMENT/SCALE SUPPLIER IN THE U.S.



TAYLOR
BATH[®]
HOMEDICS[®]



SALTER[®]
Eat Smart

#1 TEA KETTLE SUPPLIER IN THE U.S.



LEADING TABLETOP SUPPLIER IN THE U.S.



MIKASA®

Pfaltzgraff®

WALLACE®

TOWLE®

 INTERNATIONAL®



WILTON
ARMETALE

OWNED & CONTROLLED BRANDS

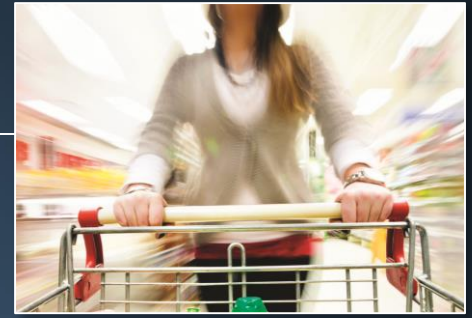
Lifetime Brands focuses on owned brands that provide flexibility domestically and can be marketed internationally.



Our strong brand portfolio features leading brands that resonate with consumers.

KEY LICENSED BRANDS & PRIVATE LABEL

The company supports licensed and private label brands by leveraging product development and sourcing expertise.



- Lifetime helps retailers develop their own brands while minimizing their start-up costs
- Lifetime supports retailers with market analysis, product assortments, promotional and merchandising solutions

KitchenAid®



HOMEDICS



dorotea

WILLIAMS-SONOMA



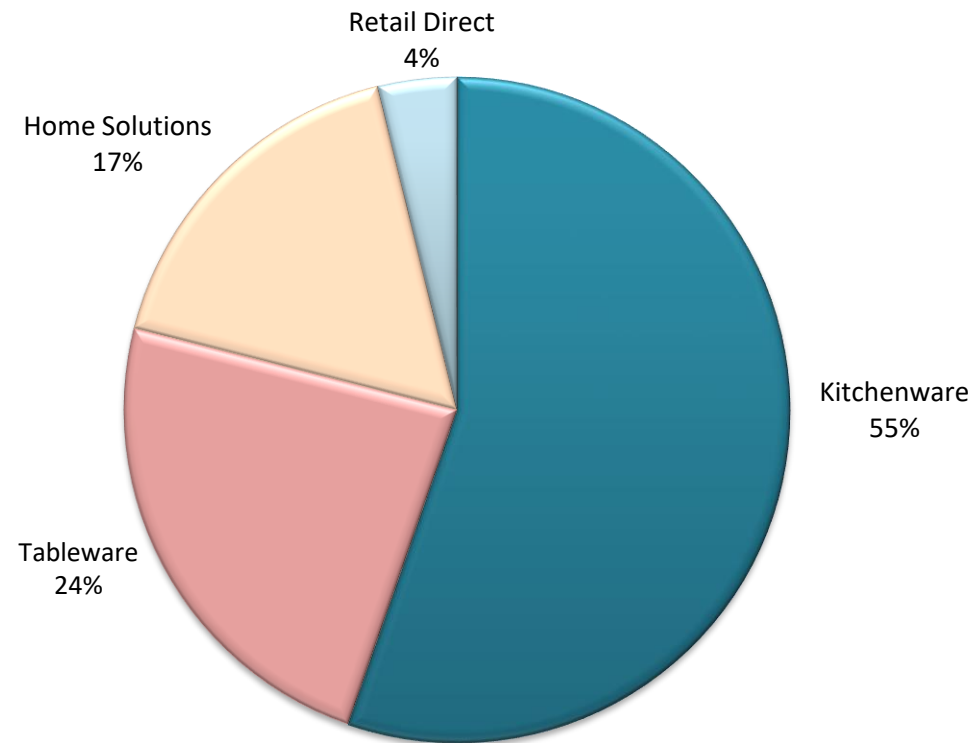
Licensed and private label brands round out our portfolio in all channels of distribution.

ATTRACTIVE PRODUCT CATEGORY MIX

Diverse portfolio and customer base position company to capitalize on U.S. and international demographic trends.



Sales by Product Category – Year Ended December 31, 2017¹



Lifetime has the right product mix to reach the full spectrum of consumers at the top retailers.

¹ Product categories presented include Filament's gross sales for the twelve months ended December 31, 2017.

CUSTOMER DIVERSIFICATION

Lifetime Brands supplies every major retailer that carries housewares.



Mass Market Retailers	Off-Price Retailers	Department Stores	Specialty Stores	Warehouse Clubs
   	    	    	    	  
Online/TV	Supermarkets	Independent Retailers	Commercial	Retail Direct
   	   	<p>Over 7,000 independent retailers</p>	   	<p>Lifetime has ecommerce sites for direct-to-consumer sales.</p>

We reach consumers in every sector.

AMAZON.COM: CAPTURING GROWTH

Amazon's growth rate is over double that of brick and mortar, and the gap is continuing to increase. Amazon has become the Company's second largest customer.

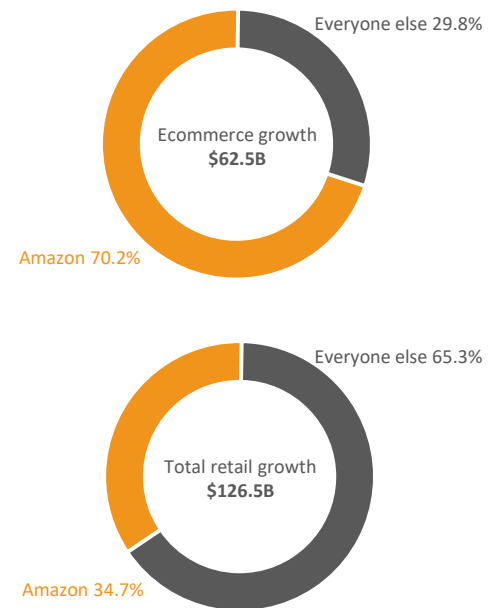


Lifetime's CAGR at Amazon has been over 25% from 2014-2017 as we continue to gain market share. This has been achieved by:

- Dedicated teams for content publishing including lifestyle images, videos, A+ pages, and brand pages
- Ability to drop-ship from company's distribution facilities
- Develop private label programs for Amazon
- Promotions for AMS, wedding registries, and gift guides
- Dedicated customer service
- Investing in the latest technologies to optimize the Amazon business from every perspective

Ecommerce growth at traditional brick and mortar retailers has grown substantially over the corresponding period

Amazon's pull on U.S. online and total retail market in 2017



INNOVATION: DRIVING GROWTH THROUGH PRODUCT DEVELOPMENT

Our focus is on identifying and investing in major consumer trends, new technologies, materials and designs.



- Over 120 professionals in the U.S., China, and the U.K.
- Over 1,000 design and utility patents
- Open Innovation program connects us with thousands of independent inventors
- Recent acquisition enhances robust innovation capabilities by adding award-winning product design and development team



Lifetime introduces over 4,000 new products each year.

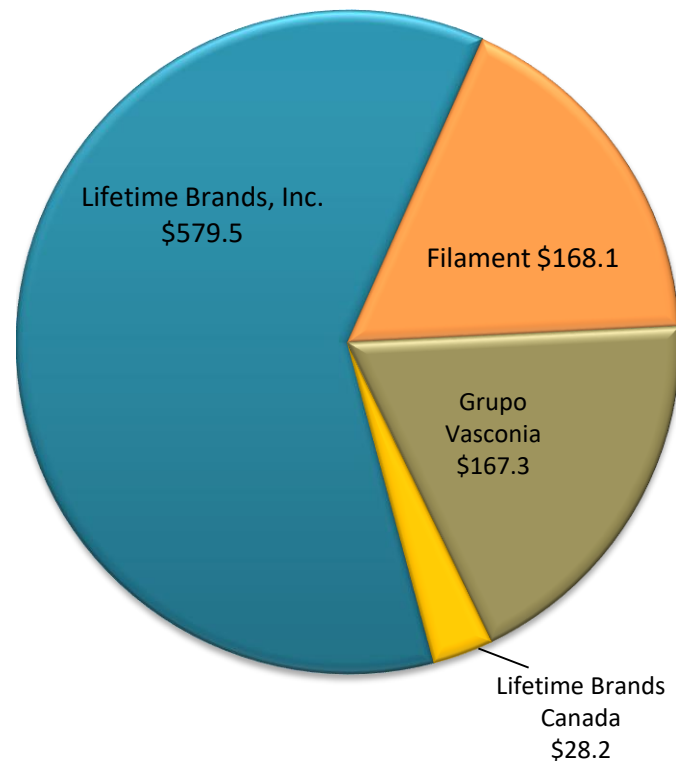
EXPANDING OUR GLOBAL REACH

In attractive markets, Lifetime has partnered with strong local business in which the Company has minority investments.



Total Sales of Lifetime Brands and Our Partners (In Millions):

Year ended December 31, 2017: **\$943.1**



INTERNATIONAL GROWTH

Focus on expanding business where we see the opportunity to grow at a faster rate than in the U.S.



2008

Established Lifetime Canada

2011

Established base of operations in UK; currently the largest kitchen tool company in the EU

2014

Opened Asian sales center in Hong Kong

2007

Acquired foothold in Mexico

Targeted markets provide vast opportunity for growth.

INTERNATIONAL CUSTOMER BASE

Lifetime Brands sells to major international retailers that carry housewares.



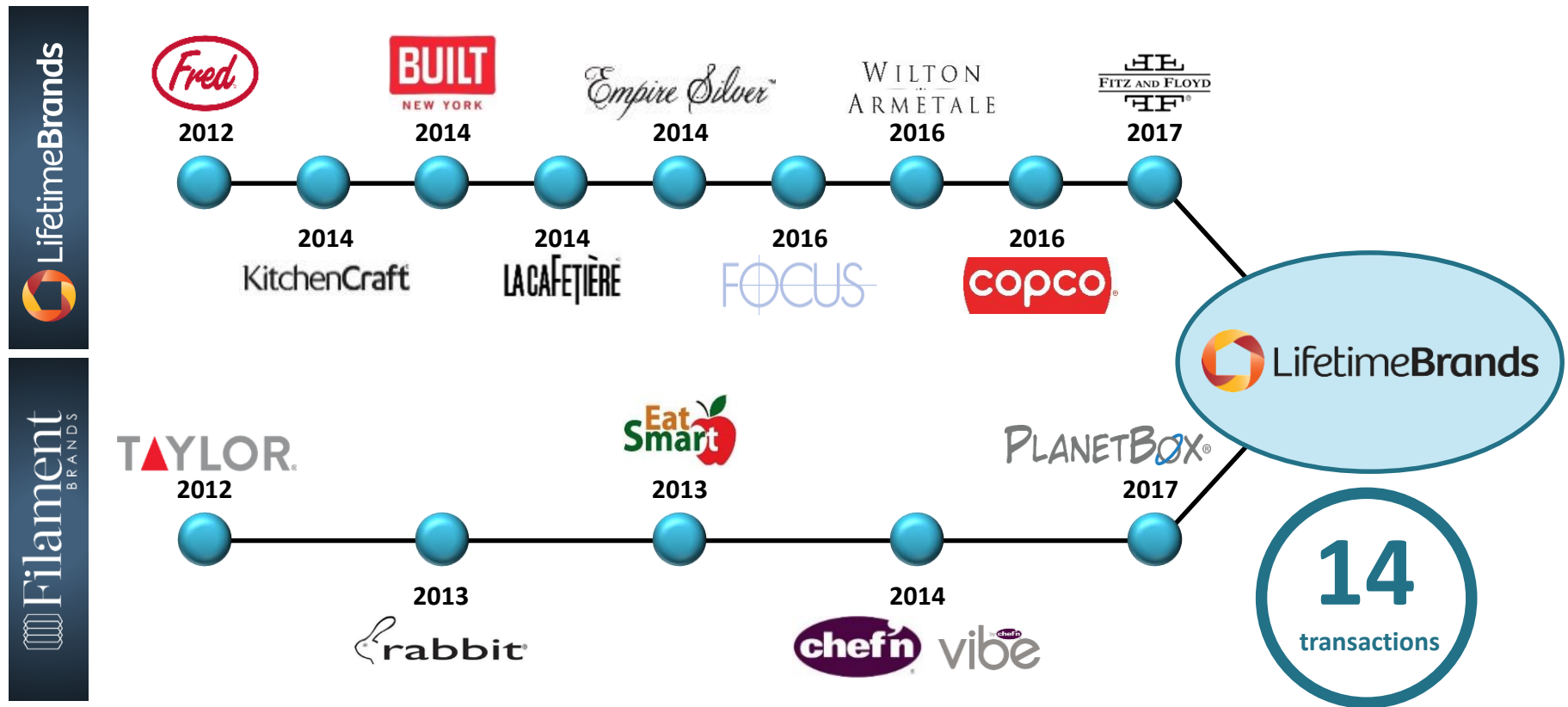
Department Stores	Specialty Retailers	Supermarkets	Garden Center Groups	Online/TV
 John Lewis Selfridges & Co.    El Corte Inglés Your M&S Karstadt	Lakeland  steamer trading COOKSHOP     Tok & Stok	 Sainsbury's <i>Try something new today</i> Waitrose  Migros  MORRISONS  	    	amazon.co.uk amazon.de  
Discount Retailers				
 Walmart Matalan 				

Lifetime's products are available in 117 countries.

LEADING HOUSEWARES CONSOLIDATION PLATFORM

Substantial collective experience identifying and executing acquisitions.

Growth through M&A.



Proven integration capabilities and repeatable M&A strategy.

LEVERAGE INFRASTRUCTURE

Increase profitability through economies of scale and relationships in sourcing and distribution to drive internal efficiencies and provide new services to retailers.



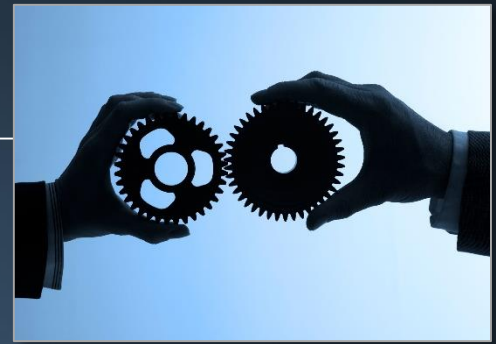
- Sourcing products in Far East for over 50 years
- Network of several hundred suppliers
- Long-term relationships with key vendors
- Four offshore sourcing offices
 - Provide engineering, logistics, material safety, QC and QA
 - 200+ professionals
- Efficient distribution using the latest technologies
- Lifetime QM™, our digital, mobile inspector toolkit, drives in-field factory audits with proprietary software



Infrastructure leverage drives increasing profitability.

FILAMENT INTEGRATION UPDATE

Hard dollar cost elimination savings that are related to the announced integration opportunity will come from three major areas and we have already taken actions in each of them to begin realizing the savings.



Synergy Analysis Summary

Supply Chain	3.1 Million
Sales & Marketing	2.5 Million
Overlapping G&A	2.9 Million

Total Synergies: \$8.5 million

Cost savings to be predominantly implemented in 2018 with the full benefit realized by 2019.

GROWTH DRIVERS

Breadth of offerings, increased efficiencies, and recent acquisitions position the company for future growth.



Organic growth

- Market share expansion
- New product development
- Adjacencies

Continued acquisitions

- Geography
- Product category extensions
- New categories

Commercial food service

- Introduce new product categories into this channel

International

- Sales opportunities using existing infrastructure from Lifetime Brands

The company is positioned for profitable growth.

RECENT FINANCIAL PERFORMANCE



SUMMARY OF OPERATING RESULTS

	Three Months Ended March 31,		Year Ended December 31,	
	2018 (1)	2017	Pro forma 2017 (2)	2017
	(\$ in millions, except per share amounts)			
Net sales	\$ 118.2	\$ 113.4	\$ 747.6	\$ 579.5
Income (loss) from operations before charges	(12.9)	(1.9)	34.2	16.2
Impairment and restructuring charges	(0.4)	-	(3.1)	(1.0)
Income (loss) from operations	(13.3)	(1.9)	31.1	15.2
Interest expense	(2.1)	(0.9)	(17.2)	(4.3)
Loss on early retirement of debt	(0.1)	-	(0.1)	(0.1)
Income (loss) before income taxes and equity in earnings	(15.5)	(2.8)	13.8	10.8
Income tax (provision) benefit	3.8	0.9	(8.6)	(9.0)
Equity in earnings, net of taxes	0.1	0.5	0.4	0.4
Net income (loss)	\$ (11.6)	\$ (1.3)	\$ 5.6	\$ 2.2
Diluted income (loss) per common share	\$ (0.70)	\$ (0.09)	\$ 0.27	\$ 0.14
Adjusted diluted income (loss) per common share (3)	\$ (0.50)	\$ (0.09)	N/A	\$ 0.71

(1) The results for the three months ended March 31, 2018 includes Filament's results beginning March 2, 2018, the date the acquisition was completed.

(2) The pro forma combined operating results is intended to reflect the impact of the Filament acquisition as if it had occurred on January 1, 2017, after giving effect to the assumptions and adjustments as described in the unaudited pro forma condensed combined financial information.

(3) Adjusted diluted income (loss) per common share represents a non-GAAP financial measure. This non-GAAP measure is provided because management of the Company uses this financial measure in evaluating the Company's on-going financial results and trends. Management uses this non-GAAP information as an indicator of business performance.

OPERATIONS – ADJUSTED BASIS

	Three Months Ended March 31,		Year Ended December 31,
	2018 (1)	2017	2017
	(\$ in millions, except per share amounts)		
Net income (loss), as reported	\$ (11.6)	\$ (1.3)	\$ 2.2
Restructuring expenses	0.4	-	1.0
Acquisition related expenses	0.8	-	2.6
Loss on early retirement of debt	0.1	-	0.1
Unrealized loss on foreign currency contracts	0.4	0.3	2.8
Severance expenses	-	-	0.3
Non-cash purchase accounting charges	0.3	-	-
Warehouse relocation	2.4	-	0.7
Deferred tax benefit for foreign currency translation for Grupo Vasconia	(0.2)	(0.3)	(0.2)
Transition tax on non-U.S. subsidiaries' earnings	-	-	0.3
Re-measurement of U.S. deferred tax assets and liabilities	-	-	3.0
Income tax effect on adjustments	(0.9)	(0.1)	(2.2)
Adjusted net income (loss) (2)	\$ (8.3)	\$ (1.4)	\$ 10.6
Diluted income (loss) per common share:			
As reported	\$ (0.70)	\$ (0.09)	\$ 0.14
Adjusted basis (2)	\$ (0.50)	\$ (0.09)	\$ 0.71

(1) The results for the three months ended March 31, 2018 includes Filament's results beginning March 2, 2018, the date the acquisition was completed.

(2) Adjusted net income (loss) and adjusted diluted income (loss) per common share represent non-GAAP financial measures. These non-GAAP measures are provided because management of the Company uses these financial measures in evaluating the Company's on-going financial results and trends. Management uses this non-GAAP information as an indicator of business performance.

BALANCE SHEET SUMMARY

		December 31,	
	March 31, 2018	Pro Forma Combined (1)	2017
		(\$ in millions)	
ASSETS			
Cash and cash equivalents	\$ 11.9	\$ 7.6	\$ 7.6
Accounts receivable	87.6	135.5	108.0
Inventory	177.6	163.0	132.4
Other current assets	16.3	11.1	10.4
Intangible assets, net	371.1	368.6	88.5
Other assets	62.4	60.7	54.6
TOTAL ASSETS	\$ 726.9	\$ 746.5	\$ 401.5
LIABILITIES AND STOCKHOLDERS' EQUITY			
Accounts payable and accrued expenses	\$ 83.7	\$ 94.4	\$ 69.6
Other liabilities	55.5	58.9	26.8
Debt, net	310.0	306.9	94.8
Stockholders' equity	277.7	286.3	210.3
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	\$ 726.9	\$ 746.5	\$ 401.5

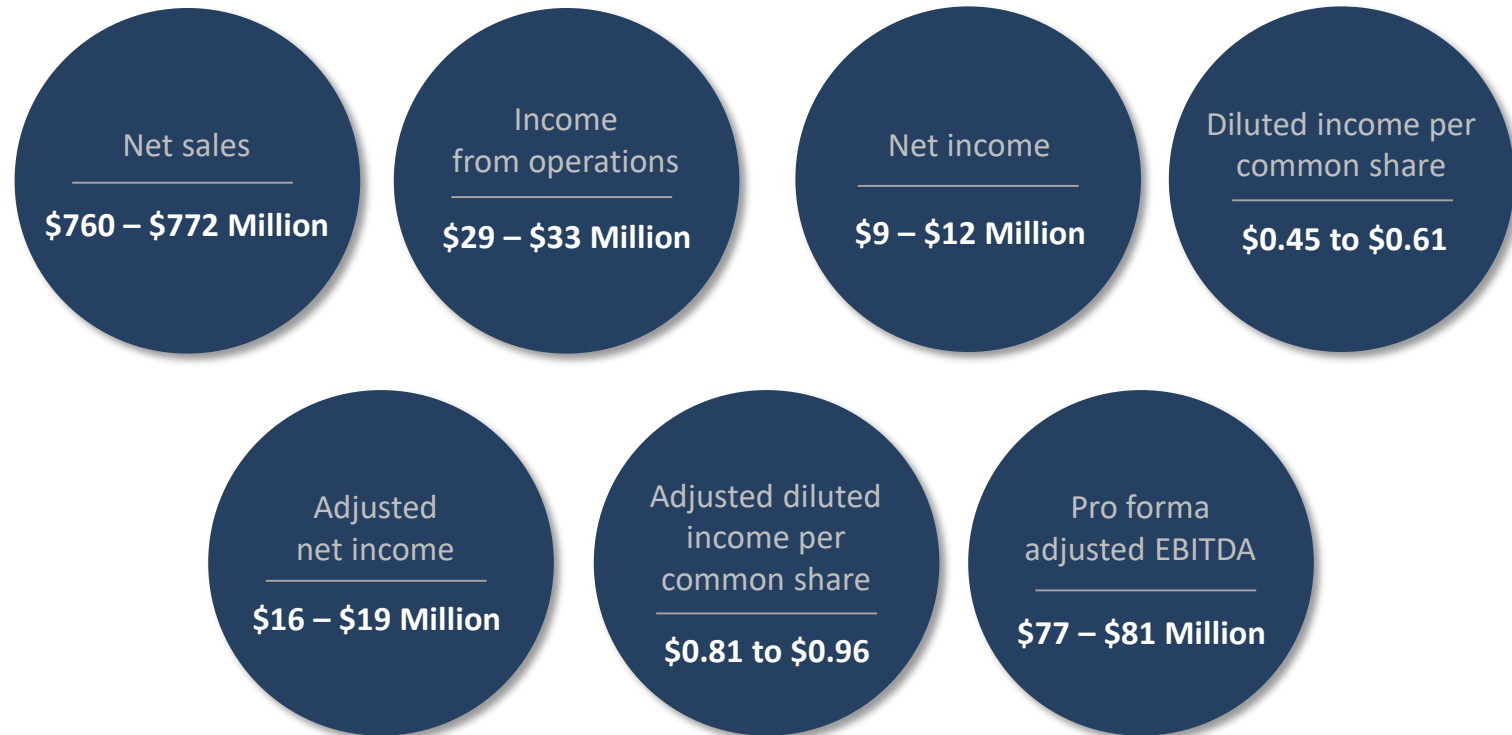
(1) The pro forma combined balance sheet summary is intended to reflect the impact of the Filament acquisition as if it had occurred on December 31, 2017, after giving effect to the assumptions and adjustments as described in the unaudited pro forma condensed combined financial information.

THE NEW LIFETIME BRANDS

The transformational acquisition of Filament Brands enhances both margins and cash flow, and creates a financially strong platform.



2018 Earnings Guidance



Milestone on the road to surpassing \$100 million in EBITDA.

COMMITMENT TO RAPID DELEVERAGING

Target reduction of net leverage below 3.0x.

- Successful pricing of financing to execute transaction
- Asset light model results in high levels of cash flow generation
- High Free Cash Flow conversion expected to drive rapid deleveraging
- Expect to maintain Lifetime's current dividend per share



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