Risk Factors Comparison 2024-03-06 to 2023-03-10 Form: 10-K

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We are providing the following summary of the risk factors contained in this Annual Report. We encourage you to carefully review the full risk factors immediately following this summary as well as the other information contained in this Annual Report, including our consolidated financial statements and the related notes. The occurrence of any of the following risks, as well as any risks or uncertainties not currently known to us or that we currently do not believe to be material, could materially and adversely affect our business, results of operations and financial condition, which may adversely affect the trading price of our Class A common stock. Summary of Risk Factors This summary should be read in conjunction with the remainder of this " Risk Factors " section and should not be relied upon as an exhaustive summary of the material risks facing our business. The occurrence of any of these risks could harm our business, financial condition, results of operations and / or growth prospects or cause our actual results to differ materially from those contained in forward- looking statements we have made in this Annual Report and those we may make from time to time. You should consider all of the risk factors described in our public filings when evaluating our business. The following is a summary of the principal factors that make an investment in the Company speculative or risky: • failure to further develop ~~and~~ **,** maintain **, and promote** our brand; • **changes in the retail landscape or the loss of key retail customers; • product safety and quality concerns, including those relating to our plant- based sweetening system, which could negatively affect our business by exposing us to lawsuits, product recalls or regulatory enforcement actions, increasing our operating costs and reducing demand for our product offerings; •** change in consumer preferences, perception and spending habits, particularly due to impacts of inflation, in the **commercial** beverage industry and on zero sugar, naturally sweetened products, and failure to develop or enrich our product offerings or gain market acceptance of our products, including new offerings; • ~~product safety and quality concerns, including those relating to our plant- based sweetening system, which could negatively affect our business by exposing us to lawsuits, product recalls or regulatory enforcement actions, increasing our operating costs and reducing demand for our product offerings; •~~ inability to compete in our intensely competitive **industry** ~~categories; • our history of losses and potential inability to achieve or maintain profitability; • changes in the retail landscape or the loss of key retail customers~~ ; • fluctuation in our net sales and earnings as a result of price concessions, promotional activities and chargebacks ~~; • the impact of the COVID- 19 pandemic, any future pandemics or other disease outbreaks on our business, results of operations and financial condition; • the impact of adverse global macroeconomic conditions, including rising interest rates, recession fears and inflationary pressures, and geopolitical events or conflicts; • failure to attract, hire, train or retain qualified personnel, manage our future growth effectively or maintain our company culture~~ ; • failure to introduce new products or successfully improve existing products; • inaccurate or misleading marketing claims, whether or not substantiated **; • loss of any registered trademark or other intellectual property or actual or alleged claims of infringement of intellectual property rights; • our history of losses and potential inability to achieve or maintain profitability; • failure to attract, hire, train or retain qualified personnel, manage our future growth effectively or maintain our company culture; • the impact of adverse global macroeconomic conditions, including relatively high interest rates, recession fears and inflationary pressures, and geopolitical events or conflicts** ; • climate change, adverse weather conditions, natural disasters and other natural conditions; • difficulties and challenges associated with expansion into new markets; • inability to obtain raw materials on a timely basis or in sufficient quantities to produce our products or meet the demand for our products due to reliance on a limited number of third- party suppliers and trade tensions between the U. S. and China; • substantial disruption **within our supply chain or distribution channels, including disruption** at our **contract** ~~independent third- party manufacturing~~ **manufacturers , warehouse** and distribution facilities ~~; • concentration in~~ **, failure by our transportation providers to facilitate on- time deliveries,** ~~our~~ **or our own failure to accurately forecast** ~~customer base and loss of any large customer~~ ; • extensive governmental regulation and enforcement if we are not in compliance with applicable requirements **; • changes in laws and regulations relating to beverage containers and packaging as well as marketing and labeling** ; • dependence on distributions from Zevia LLC to pay any taxes and other expenses ~~; • changes in laws and regulations relating to beverage containers and packaging~~ ; • impact from our status, duty and liability exposure as a public benefit corporation; • ~~loss of any registered trademark or other intellectual property; and •~~ inadequacy, failure, interruption or security breaches of our information technology systems and failure to comply with data privacy and information security laws and regulations. **• the impact of any future pandemics, epidemics, or other disease outbreaks on our business, results of operations and financial condition;** Risks Relating to Our Business, Our Industry and Macroeconomic Conditions If we fail to further develop ~~and~~ **,** maintain **and promote** our brand, our business could suffer. We believe our continued success depends on our ability to maintain and grow the value of the Zevia ® brand. Because our products are comprised of a handful of simple ingredients that are readily available in the market and we do not depend on a particular flavor as we are continually reformulating and remodifying flavors, we are particularly dependent on maintaining the success of our brand and reputation. Maintaining, promoting and positioning our brand and reputation will depend on, among other factors, the success of our plant- based product offerings, food safety, quality assurance, marketing and merchandising efforts and our ability to provide a consistent, high- quality customer experience. Any negative publicity, regardless of its accuracy, could materially adversely affect our business. Brand value is based on perceptions of subjective qualities, and any incident that erodes the loyalty of our customers, suppliers or manufacturers, including adverse publicity or a governmental investigation or litigation, could significantly reduce the value of our brand and significantly damage our business. Furthermore, as existing ecommerce and media platforms continue to rapidly evolve and new platforms develop, we must continue to maintain a presence on these platforms and establish presences on new or emerging platforms to maintain our brand. If we are unable to cost- effectively use these platforms as marketing tools, our ability to maintain and acquire consumers and our operations could suffer. **The commercial** ~~We could be adversely affected by a change in consumer preferences, perception and spending habits in the~~ beverage industry ~~and on naturally sweetened products, and failure to develop or enrich our product offerings or gain market acceptance of our new products including any new offerings, could have a negative effect on our business. We have positioned our brand to capitalize on growing consumer interest in plant- based, clean label, ethically produced and great- tasting beverages, particularly those sweetened with stevia extract or other plant- based sweeteners as an alternative to sugar or artificial sweeteners. The market in which we operate~~ is subject to **rapid and frequent** changes in consumer **demands** ~~preference, perception and spending habits~~ . **Therefore,** ~~Our performance depends significantly on factors that may affect the level and pattern of consumer spending in the beverage industry market in which~~ we operate. Such factors include consumer preference...... affect our operating results. We also may not be able to promote our products effectively ~~by~~ **through** our marketing and advertising campaigns and **enhance our brand recognition amongst consumers. If our products fail to** gain market acceptance ~~. If~~ **, cannot keep pace with nutritional, scientific,** ~~our~~ **or** ~~products fail to gain market acceptance~~ **regulatory developments or changing consumer preferences** , are restricted by regulatory requirements or have quality issues, we may not be able to fully recover costs and expenses incurred in our operations, and our business, financial condition or results of operations could be materially and adversely affected. In addition, in many of our...... incur significant losses in the future. Changes in the retail landscape or the loss of key retail customers **that cannot be replaced in a timely manner** could adversely affect our **results of operations and** financial performance. The consumer **-** packaged goods industry is being affected by the trend toward consolidation in, and blurring of, the lines between retail channels. Larger retailers have sought lower prices from us, demanded increased marketing or promotional expenditures, and have and may continue to use their distribution networks to introduce and develop private label brands, any of which could negatively affect **our** profitability. The consolidation of retail customers ~~also~~ **may reduce the number of branded products they offer in order to accommodate private label products and** ~~increases~~ **increase** the risk that a significant adverse impact on their business could have a corresponding material adverse impact on our business. **We sell a substantial portion of our products to specific customers.** In ~~2022~~ **2023** , our largest customer represented ~~15~~ **13** % of our net sales **and our second largest customer represented 10 % of our net sales,** and our largest ten customers represented 73 % of our net sales. **No other customers represented more than 10 % of our net sales in 2023.** In ~~2022~~ **2023** , the e- commerce channel represented approximately 11 % of our net sales. The loss of any large customer, the reduction of purchasing levels or the cancellation of any business from a large customer for an extended length of time could negatively impact our sales and profitability. ~~Furthermore, as retailers consolidate,~~ **We expect that most of our sales will be made through a small number of customers for** ~~they~~ **the foreseeable future. For these customers, we do not have short- term or long- term commitments in our contracts that ensure future sales of our products. If we lose one or more of our significant customers and cannot replace the customer in a timely manner or at all, our business, results of operation and financial condition** may ~~reduce the number of branded products~~ **be materially adversely affected. Similarly, if we do not maintain our relationship with existing customers or develop relationships with new customers,** ~~they~~ **the** ~~offer in order to accommodate private label products~~ **growth of our business may be adversely affected** and **our business may be harmed** ~~generate more competitive terms from branded suppliers~~ . Consequently, our financial results may fluctuate significantly from period to period based on the actions of one or more significant retailers. A retailer may take actions that affect us for reasons that we cannot always anticipate or control, such as their financial condition, changes in their business strategy or operations, **a reduction in the number of brands they carry, a reduction or shift of shelf space,** the introduction of competing products or the perceived quality of our products **. There can be no assurance that retailers will provide sufficient, or any, shelf space, nor that online retailers will provide online access to, or adequate product visibility on, their platform** . Despite operating in different channels, our retailers sometimes develop their own beverages that compete for the same consumers. Because of actual or perceived conflicts resulting from this competition, retailers may take actions that negatively affect us. **For example, we have had retailers develop brands that compete with our brand and as a result, saw a shift in our shelf space in store to private label and competitive products.** In addition, our success depends in part on our ability to maintain good relationships with key retail customers. ~~brand to capitalize on growing consumer interest in plant- based,clean label,ethically produced and great- tasting beverages,particularly those sweetened with stevia extract or other plant- based sweeteners as an alternative to sugar or artificial sweeteners.Our products are solely sweetened by highly purified stevia extract and do not contain Erythritol.The market in which we operate is subject to changes in consumer preference,perception and spending habits.Our performance depends significantly on factors that may affect the level and pattern of consumer spending in the commercial beverage industry market in which we~~ operate.Such factors include consumer preference,consumer confidence,consumer income,consumer perception of the safety and quality of our products and shifts in the perceived value for our products relative to alternatives.Media coverage regarding the safety or quality of,or diet or health issues relating to,our products or the raw materials,ingredients (particularly stevia or other plant- based sweeteners) or processes involved in their manufacturing may damage consumer confidence in our products.A general decline in the consumption of our products could occur at any time as a result of change in consumer preference,perception,confidence and spending habits,including an unwillingness or inability to purchase our products due to financial hardship or increased price sensitivity,which may be exacerbated by the effects of inflation and global public health concerns such as ~~epidemics and~~ **the COVID- 19** ~~pandemics~~ - **pandemic** .The success of our products depends on a number of factors,including continued market acceptance of stevia,our ability to accurately anticipate changes in market demand and consumer preferences,our ability to differentiate the quality of our products from those of our competitors,the effectiveness of our marketing and advertising campaigns for our products,consumer purchasing power,and macro- economic factors.We may not be successful in developing products that respond to changing trends in consumer preferences in a timely manner or at all.If we do not accurately anticipate the future demand for a particular product or the time it will take to obtain new inventory,our inventory levels may be inadequate and our results of operations may be negatively impacted. **If we fail to meet our shipping schedules,we could damage our relationships with distributors and / or retailers,increase our distribution costs and / or cause sales opportunities to be delayed or lost.** In **order to be able to deliver our products on a timely basis,we need to maintain adequate inventory levels of the desired products.If the inventory of our products held by our distributors and / or retailers is too high,they will not place orders for** ~~addition~~ **additional products** , ~~in~~ **which could unfavorably impact our future sales and adversely affect our operating results.We also** If we fail to **address changes in** ~~altogether.Any or all of these events may lead to a loss of~~ consumer ~~confidence and trust,could damage the goodwill associated with our brands and may cause consumers to choose other products~~ - **product** and ~~could negatively affect~~ **shopping preferences,** ~~our~~ - **or** ~~business and financial performance.In addition,Zevia products are solely sweetened by highly purified stevia extract and~~ do not ~~contain Erythritol~~ **successfully anticipate and prepare for future changes in such preferences,our share of sales,revenue growth and overall financial results could be negatively affected** .If we are unable to compete in our intensely competitive ~~categories~~ **industry** ,our business may not grow or succeed.We operate in the highly competitive **commercial** ~~liquid refreshment~~ beverage industry that continues to evolve in response to changing consumer preferences.Some of our competitors,such as The Coca- Cola Company,Keurig Dr.Pepper,PepsiCo,Inc.,National Beverage Corp.,Monster Energy,and Red Bull,are multinational corporations with significantly greater financial resources than us.These competitors can use their resources and scale to rapidly respond to competitive pressures and changes in consumer preferences by introducing new products,changing their route to market,reducing prices or increasing promotional activities.We also compete with a range of emerging brands,including a number of smaller brands and a variety of smaller,regional and private label manufacturers.Smaller companies may be more innovative,better able to bring new products to market and better able to quickly exploit and serve niche markets. **If we are unable to effectively compete in the commercial beverage industry,we may not be able to maintain or improve the market position of our brand.** Our sales may be negatively affected by numerous factors,including our inability to maintain or increase prices,our inability to effectively promote our products,our inability to move out of niche locations in- store to broader appeal category locations due to competitor and retailer actions,our inability to increase or sustain our volume of shelf space in- store or obtain optimal presence on store shelves to display our products,ineffective advertising and marketing campaigns,new entrants into the market,the decision of wholesalers,retailers or consumers to purchase competitors' products instead of ours,and increased marketing costs and in- store placement and slotting fees due to our competitors' willingness to spend aggressively.Competitive pressures may also cause us to reduce prices we charge customers or may restrict our ability to increase such prices.In order to remain competitive,we may also need to increase our marketing and advertising spend,which could have an impact on our operating results. **Our net sales and earnings may fluctuate as a result of price concessions,promotional activities and chargebacks.** We **are often required** ~~have a history of losses,and we may be unable~~ to ~~achieve~~ **grant retailers price concessions that negatively impact our margins and our** profitability ~~.We have experienced net losses~~ in **order** ~~each year since our inception.We incurred net losses of $ 47.6 million in 2022 and $ 87.7 million in 2021.We anticipate that our operating expenses,excluding equity- based compensation,will increase over time as we continue~~ to **compete with** ~~invest in growing~~ our ~~business,increasing~~ **larger competitors with significantly greater financial resources.If we are not able to lower** our **cost structure adequately in response to such competitive** customer **pricing,and if we are not able to** attract The loss of any registered trademark or other intellectual property or actual or alleged claims of infringement or violation of intellectual property rights could hurt our business.We utilize intellectual property in our business.Our trademarks are valuable assets that reinforce our brand and consumers' favorable perception of our products.We have invested a significant amount of money in establishing and promoting our trademarked brands.Our continued success depends,to a significant degree,upon our ability to protect and preserve our intellectual property.We rely on confidentiality agreements and trademark law to protect our intellectual property rights.Our confidentiality agreements with our ~~employees~~ **crew members** and certain of our consultants,contract employees,suppliers and independent contractors,including some of our ~~contract~~ manufacturers who use our formulations to manufacture our products,generally require that all information made known to them be kept strictly confidential.Further,some of our formulations have been developed by or with our suppliers and ~~contract~~ manufacturers.As a result,we may not be able to prevent others from independently developing and using similar formulations.We cannot assure you that the steps we have taken to protect our intellectual property rights are adequate,that our intellectual property rights can be successfully defended and asserted in the future or that third parties will not infringe upon or misappropriate any such rights.In addition,our trademark rights and related registrations may be challenged in the future and could be canceled or narrowed.Failure to protect our trademark rights could prevent us in the future from challenging third parties who use names and logos similar to our trademarks,which may in turn cause consumer confusion or negatively affect consumers' perception of our brand and products. ~~Failure to protect our rights could also prevent us from entering into new markets or territories in the future.~~ Moreover,intellectual property disputes,proceedings,misappropriation or infringement claims may result in a significant distraction for management,diversion of resources,and significant expense,which may not be recoverable regardless of whether we are successful.Such proceedings may be protracted with no certainty of success,and an adverse outcome could subject us to liabilities,force us to cease use of certain trademarks or other intellectual property or force us to enter into licenses with others. **Any one of these occurrences may have an adverse effect on our business,financial condition and results of operations.** , hire, train ~~or~~ **and** retain qualified personnel, manage our future growth effectively or maintain our company culture, our business could be materially adversely affected. Our growth and success depends in part upon our ability to attract, hire, train and retain a sufficient number of **highly qualified and skilled** employees who understand and appreciate our culture and can represent our brand effectively and establish credibility with our business partners **, retailers** and consumers. Any of our employees may terminate his or her employment with us at any time. If we are unable to attract, hire and retain employees capable of meeting our business needs and expectations, our business and brand image may be impaired. The failure to meet our staffing needs or any material increase in unplanned turnover rates of our employees may adversely affect our business, results of operations and financial condition. ~~In addition, our recent growth has placed significant demands on our management, financial, operational, technological and other resources. The anticipated growth and expansion of our business will place significant demands on our management and operations teams and require significant additional resources to meet our needs, which may not be available in a cost- effective manner, or at all.~~ We believe our culture and our brand have been key contributors to our success to date and promote a sense of greater purpose and fulfillment in our employees. The continued work on our culture is necessary for our continued success as we build our employer brand. If we fail to maintain our company culture or focus on our **employer** brand **while developing our current employees and integrating new employees** , our business and competitive position could be materially harmed. ~~The COVID- 19 pandemic, any future pandemics or other disease outbreaks could have a material adverse impact on our business, results of operations and financial condition. The COVID- 19 pandemic has had widespread impacts and may continue to have an adverse impact on the global society, economies, financial markets and consumer and business spending. While the U. S. and Canada have now begun to return to historical societal norms (such as employees returning to offices, fewer restrictions on public gatherings, etc.), the economic impact of the pandemic still lingers, with inflation and overall costs still higher than pre- pandemic levels. Our distributors, suppliers and contract manufacturers have experienced and may continue to experience the negative impact of the COVID- 19 pandemic. We have begun a process to return our workforce to our corporate office on a hybrid schedule as of January 2023 and we expect to continue to move towards normalized practices while prioritizing the health and safety of our employees. We continue to work with our vendor base to mitigate risks to product supply and the costs associated with the existence of COVID- 19. In addition to the impact on our distributors, suppliers and contract manufacturers, the COVID- 19 pandemic, any future pandemics or other disease outbreaks and related public health measures have impacted and may continue to impact consumer preferences and demand for our products and thus may have a material impact on our business, results of operations and financial condition and such impact remains uncertain and unpredictable.~~ Disruptions in the worldwide economy may adversely affect our business, results of operations and financial condition. Adverse and uncertain economic conditions, including the impacts of inflation, may impact distributor, retailer and consumer demand for our products. In addition, our ability to manage normal commercial relationships with our suppliers, **contract** manufacturers, distributors, retailers and creditors may suffer. Consumers may shift purchases to lower- priced or other perceived value offerings during economic downturns and periods of high inflation. In addition, consumers may choose to purchase private label products rather than branded products because they are generally less expensive. Distributors and retailers may become more conservative in response to these conditions and seek to reduce their inventories. Our results of operations depend upon, among other things, our ability to maintain and increase sales volume with our existing distributors, retailer customers, our ability to attract new consumers, the financial condition of our consumers and our ability to provide products that appeal to consumers at the right price. **This past year, inflationary pressures raised overall supply chain costs and manufacturing and labor costs, which impacted our margins.** Prolonged unfavorable economic conditions may have an adverse effect on our sales and profitability. Our net sales and earnings may fluctuate......, results of operations or liquidity. Climate change may negatively affect our business and operations. We believe greenhouse gases in the atmosphere have and will continue to have an adverse impact on global temperatures, weather patterns and the frequency and severity of extreme weather and natural disasters. As climate change has a negative effect on agricultural productivity, we may be subject to decreased availability or less favorable pricing for certain commodities that are necessary for our products, such as stevia extract. As a result of climate change, we are and may continue to be subjected to decreased availability of water, deteriorated quality of water or less favorable pricing for water, which could adversely impact our ~~third- party~~ contract manufacturers' operations, as well as the agricultural businesses of our suppliers, which rely on the availability and quality of water. As demand for water continues to increase, water becomes scarcer, and the quality of available water deteriorates, we may incur increased manufacturing costs or face capacity constraints that could adversely affect our profitability or net sales. Adverse weather conditions, fires, natural disasters, crop disease, pests and other natural conditions can impose significant costs and losses on our business. Agricultural products, including the stevia rebaudiana plant, are vulnerable to adverse weather conditions, including severe rains, drought and temperature extremes, floods and windstorms, which are common but difficult to predict. Agricultural products also are vulnerable to crop disease and to pests, which may vary in severity and effect, depending on the stage of production at the time of infection or infestation, the type of treatment applied and climate conditions. Unfavorable growing conditions caused by these factors can reduce both crop size and crop quality and, in extreme cases, entire harvests may be lost. Additionally, adverse weather or natural disasters, including fires, earthquakes, winter storms, floods, droughts, or volcanic events, could impact manufacturing and business facilities, which could result in significant costs and meaningfully reduce our capacity to fulfill orders and maintain normal business operations. These factors may result in lower sales volume and increased costs of raw materials and manufacturing. Incremental costs, including transportation, may also be incurred if we need to find alternate short- term supplies of products from alternative areas. These factors can increase costs, decrease revenues and lead to additional charges to earnings, which may have a material adverse effect on our business, results of operations and financial condition. Similarly, an earthquake, fire, tsunami, tornado or other natural disaster could seriously disrupt our entire business. Our corporate offices and research and development functions are located in Los Angeles, California. The impact of an earthquake, fire or tsunami, or both, or other natural disasters in the Los Angeles area on our facilities and overall operations is difficult to predict, but such a natural disaster could seriously disrupt our entire business. Our insurance may not adequately cover our losses and expenses in the event of such a natural disaster. As a result, natural disasters, such as an earthquake, fire or tsunami in the Los Angeles area or in areas where our **contract** manufacturers are located, could lead to substantial losses. We may face difficulties as we expand our operations into countries in which we have no prior operating experience. We intend to expand our global footprint in order to enter into new markets, including expanding into countries other than those in which we currently operate. It may be difficult for us to understand and accurately predict taste preferences and purchasing habits of consumers in these new geographic markets as we have little experience with consumer preferences outside the United States and Canada. We will also face increased competition with larger competitors who have stronger established brands in such markets. The political, legal and social systems of certain territories pose difficult challenges related to **establishing and** maintaining control and ownership of our brand and intellectual property, as well as mitigating the risk of diverted sales to other territories and / or sales diverted into the U. S. It is also costly to establish, develop and maintain international operations and develop and promote our brands in international markets and we may face adverse tax consequences, tariffs, and barriers to trade. Our expansion may involve expanding into less developed countries, which may have less political, social or economic stability and less developed infrastructure and legal systems. **By expanding into other territories, we may be subject to additional product labeling and quality requirements, which could require us to market our products differently or change the formula of certain products to meet local standards in order to commercialize.** As we expand our business into new countries, we may encounter regulatory, legal, personnel, technological and other difficulties that increase our expenses and / or delay our ability to become profitable in such countries, which may have a material adverse effect on our business and brand ~~. By expanding into other territories, we may be subject to additional product labeling and quality requirements, which could require us to market our products differently or change the formula of certain products to meet local standards~~ . Compliance with applicable regulatory requirements regarding the export of our products may create delays in the introduction of our products in international markets or, in some cases, prevent the export of our products to some countries altogether. The adoption and expansion of trade restrictions, the occurrence of a trade war, or other governmental action related to tariffs or trade agreements or policies has the potential to adversely impact demand for our products and our costs and could have an adverse effect on our business and brand. Risks Relating to Our Relationships with Third Parties Because we rely on a limited number of third- party suppliers **to supply our contract manufacturers** , **raw materials may not be able to be obtained on a timely basis or in sufficient quantities for such contract manufacturers to produce our products and** we may not be able to **then** ~~obtain raw materials on a timely basis or in sufficient quantities to produce our products or~~ meet ~~the~~ demand for our products. We rely on a limited number of suppliers to supply ~~us~~ **our contract manufacturers** with raw materials **to make our products** . Our financial performance depends in ~~large~~ part on our **contract manufacturer' s** ability to arrange for the purchase of raw materials in sufficient quantities at competitive prices. We are not assured of continued supply or pricing of raw materials **to our contract manufacturers** . Any of our suppliers could discontinue or seek to alter their relationship with ~~us. All of~~ our **contract manufacturers** ~~stevia inventory is grown and processed overseas, particularly in China~~ . **A** ~~General trade tensions between the U. S. and China, which began escalating in 2018, could have a negative impact on our business. We currently source the~~ majority of the stevia extract used in our products **is currently sourced** from one supplier ~~and one region~~ , which we have selected because they meet our specific requirements for a particular blend of leaf compounds. ~~As~~ **General trade tensions between the U. S. and China, which began escalating in 2018, could have** a **negative impact on** ~~result of this concentration in~~ our **business. Any** ~~supply chain, any~~ disruption in the **stevia extract** supply, price, quality, availability or timely delivery ~~of stevia from this supplier~~ could adversely affect our business, performance, and results of operations. Additionally, ~~the concentration of~~ our ~~supply~~ **contract manufacturers' sourcing** of **the majority of the** stevia extract **used in our products from one supplier** increases the risk of significant supply disruptions from local and regional events. For more information regarding contract terms, see the section of this Annual Report captioned " Business — Our Supply Chain. " ~~Events that adversely affect our supplier of stevia extract~~ **Our business' success depends on third party logistics. We currently work with contract manufacturers to store, ship,** and **otherwise support** ~~other raw materials could impair~~ our **distribution of products to our customers and retail partners. Our** ability to ~~obtain raw material~~ **meet customer and retail partner expectations, manage** inventory ~~in~~ **, complete sales, and achieve objectives for operating efficiencies and growth depends on the proper operation of** ~~the~~ **these** ~~quantities that we desire~~ **contract manufacturers' distribution facilities, the development or expansion of additional distribution capabilities, and the timely performance of services by third parties** . ~~Such events include problems~~ **Problems** with our ~~suppliers~~ **contract manufacturers** ' ~~businesses~~ -- **business** , finances, labor relations, ability to ~~import~~ **obtain** raw materials, costs, production, insurance and reputation, as well as natural disasters, fires **,** or other catastrophic occurrences ~~. We have in the past experienced interruptions in the supply of carbon dioxide. Future disruptions~~ could **adversely affect the success of** ~~have a material negative impact on~~ our business ~~operations~~ . We seek alternative sources of stevia extract and other plant- based ingredients to use in our products, but we may not be successful in diversifying the raw materials we use in our products. If we need to replace an existing supplier, there can be no assurance that supplies of raw materials will be available when required on acceptable terms, or that a new supplier would allocate sufficient capacity to ~~us~~ **our contract manufacturers** in order **to produce sufficient products** to meet our requirements, fill our orders in a timely manner ~~or~~ **,** meet our strict quality standards **, and ensure that we can supply enough products to meet consumer demand. Additionally, alternative sourcing could increase our contract manufacturers' product costs to Zevia, which could decrease our profit margins** . If we are unable to manage our supply chain effectively and ensure that our products are available to meet consumer demand, our operating costs could increase and our profit margins could decrease. **Increase in the cost, disruption of supply or shortage of stevia sweetener or other ingredients or raw materials, packaging materials, aluminum cans or other containers could harm our business. We use various ingredients in our beverage products, including stevia sweetener and flavor ingredients relating to consumable products, aluminum cans and other packaging materials. The prices for ingredients, other raw materials, packaging materials and aluminum cans fluctuate depending on market conditions. We have previously experienced challenges in sourcing aluminum for our cans, and could in the future experience similar disruptions in supply of our finished beverage products. Substantial increases in the prices of stevia sweetener, our other ingredients, other raw materials, and packaging materials, to the extent they cannot be recouped through increases in the prices of finished beverage products, could increase operating costs for us and companies we do business with and reduce our profitability. Increases in the prices of our finished beverage products resulting from a higher cost of ingredients, other raw materials, and packaging materials could affect affordability in some markets and reduce sales. Disruption within our supply chain or distribution channels, including with respect to packaging, transportation, labor and other inputs, could have an adverse effect on our business, financial condition and results of operations. We rely on third- party warehousing and fulfillment service providers to receive, store, repack, fulfill, and load our products for shipment in the U. S. and Canada. These third- party warehousing and fulfillment service providers distribute our products to our distributors and retail- direct customers through transportation partners. Our business depends in large part on the orderly operation of this distribution process, which in turn depends on timely availability of finished good products from our contract manufacturers, successful on- time transfer and real- time tracking information of our products for outbound and inbound shipping, and effective operations at the warehouses and distribution locations. Any increase in transportation costs (including increases in fuel costs), shipping costs or warehouse costs, port or supplier- side delays, reductions in the transportation capacity of carriers, labor strikes or shortages in the transportation industry, disruptions to the national and international transportation infrastructure, decreased warehouse availability and unexpected delivery interruptions or delays may increase the cost of, and adversely impact, our logistics and our ability to provide quality and timely service to our distributors and retail- direct customers. We also may not adequately anticipate changing demands on our distribution system, including the effect of any expansion or reduction we may need to implement, the number or the location of our warehouses / fulfillment locations to meet increased complexity or changes in demand. Any of these factors could cause interruptions and delays in delivery of products or result in increased costs. For example, during the second, third, and fourth quarters of 2023, in connection with certain initiatives to streamline our supply chain, we faced short- term supply chain logistics challenges which hindered fulfillment and impacted net sales results for the quarter. In the fourth quarter of 2023, we implemented measures to address these challenges and restored service levels. Events beyond our control could damage the facilities of our warehousing and fulfillment service providers, render them inoperable, effect the flow of product to and from these locations, or impact our ability to manage our partners, making it difficult or impossible for us to process customer or consumer orders for an extended period of time. We could also incur significantly higher costs and longer lead times associated with distributing inventory during the time it takes for our third- party providers to reopen, replace or bring the capacity back to normal levels for their warehouses / fulfillment locations and logistics capabilities after a disruption. An increase in costs, a sustained interruption in the supply, or a shortage of some of the ingredients or other raw materials used in our products, supplier quality and reliability issues, trade disruptions, and changes in supply chain could in the future negatively impact our net sales, gross margins, selling expenses, and results of operations. The inability to fulfill, or any delays in processing, customer or consumer orders from the warehousing / fulfillment locations of our providers or any quality issues could result in the loss of consumers, retail partners or distributors, or the issuances of penalties and chargebacks, and may also adversely affect our reputation. Our success with our retail customers and distribution partners depends on their timely receipt of products for sale, and any repeated, intermittent or long- term disruption in, or failures of, the operations of the warehouses / fulfillment locations of our partners could result in their lower sales and profitability, which in turn could result in a loss of their loyalty to our products, including loss of shelf space for our products. The insurance we maintain for business interruption may not cover all of these risks, or be sufficient to cover all of our potential losses, and may not continue to be available to us on acceptable terms, if at all, and any insurance proceeds may not be paid to us in a timely manner. Additionally, we may need to continue to update and expand our systems to manage these warehouse / fulfillment locations and related systems to support our business growth and increasing complexity.** Substantial disruption at our independent **contract** ~~third- party~~ manufacturing and distribution facilities could occur. We **do not directly manufacture our products, but instead** use **established contract** ~~third- party~~ manufacturing companies to produce our products. Some of these **contract** manufacturers are also our direct competitors, or ~~also~~ manufacture and distribute products for our competitors. As independent companies, these **contract** manufacturers and distributors make their own business decisions. They have the right to determine whether, and to what extent, they produce ~~and distribute~~ our products, **and** our competitors' products **,** and **to what extent they produce and distribute** their own products. They may devote more resources to other products, prioritize their own products, or take other actions detrimental to our products or brand. **These contract manufacturers and distributors may not be able to fulfill our future demand, could charge rates that make using their services inefficient or cost prohibitive to us or may simply not be able or willing to provide their services to us on a timely basis or at all.** In ~~addition~~ **the event of any disruption or delay, whether caused by a rift in our relationship or the inability of our contract manufacturers to manufacture our products as required** , we **would need to secure the services of alternative companies. We may be unable to onboard alternative contract manufacturers at commercially reasonable rates and / or within a reasonably short time period and any such transition could be costly. If any of these events were to occur, our business, financial condition and results of operations would be adversely affected. We** may enter into ' take or pay' arrangements to improve assurance of supply for both co- pack volume and aluminum cans. In most cases, ~~they~~ **these contract manufacturers and distributors** are able to terminate their manufacturing and distribution arrangements with us without cause. We may need to increase support for our brands in their territories to protect our route to market and may not be able to pass price increases through to them. Their financial condition could also be adversely affected by conditions beyond their control, and their business could suffer as a result. Deteriorating economic conditions could negatively impact the financial viability of **these** ~~third- party~~ contract manufacturers **and distributors** . ~~A~~ **In addition, a** disruption at our **contract** ~~third- party~~ manufacturing and distribution facilities **., including fire, natural disasters, weather, water scarcity, manufacturing problems, disease, epidemics and pandemics, strikes, transportation or supply interruption, contractual dispute, government regulation, cybersecurity attacks or terrorism,** could have a material adverse effect on our business. ~~The disruption could occur for many reasons, including fire, natural disasters, weather, water scarcity, manufacturing problems, disease, epidemics and pandemics, strikes, transportation or supply interruption, contractual dispute, government regulation, cybersecurity attacks or terrorism.~~ Moreover, if demand increases more than we forecast, we will need to acquire additional capacity. Alternative facilities with sufficient capacity or capabilities may not be available, may cost substantially more than existing facilities or may take a significant **amount of** time to start production, each of which could negatively affect our business and financial performance. ~~We sell a significant amount of our products to specific customers, and if we experience the loss of one or more of these customers and cannot replace them in a timely manner, our results of operations may be adversely affected. We sell a substantial portion of our products to specific customers. Our largest customer in 2022 accounted for 15 % of our net sales. No other customers represented more than 10 % of our net sales in 2022. We expect that most of our sales will be made through a small number of customers for the foreseeable future. We do not have short- term or long- term commitments or minimum purchase volumes in our contracts with them that ensure future sales of our products. If we lose one or more of our significant customers and cannot replace the customer in a timely manner or at all, our business, results of operation and financial condition may be materially adversely affected. Similarly, if we do not maintain our relationship with existing customers or develop relationships with new customers, the growth of our business may be adversely affected and our business may be harmed. Increase in the cost, disruption of supply or shortage of stevia sweetener or other ingredients, other raw materials, packaging materials, aluminum cans or other containers could harm our business. We use various ingredients in our beverage products, including stevia sweetener and flavor ingredients relating to consumable products, aluminum cans and other packaging materials. The prices for ingredients, other raw materials, packaging materials and aluminum cans fluctuate depending on market conditions. We have previously experienced challenges in sourcing aluminum for our cans, and could in future experience similar disruptions in supply of raw materials. Our ability to continue to procure sufficient materials at reasonable prices will depend on future developments which are uncertain. Substantial increases in the prices of stevia sweetener, our other ingredients, other raw materials, and packaging materials, to the extent they cannot be recouped through increases in the prices of finished beverage products, could increase operating costs for us and companies we do business with and reduce our profitability. Increases in the prices of our finished products resulting from a higher cost of ingredients, other raw materials, and packaging materials could affect affordability in some markets and reduce sales.~~ Failure by independent **third party** transportation providers to **facilitate** ~~deliver~~ **delivery of** our products on time, or at all, could result in lost sales. We currently rely upon **a** third- party transportation **broker to procure** providers ~~for~~ **to ship** our ~~product~~ **products** ~~shipments~~ **. If we fail to meet our shipping schedules, we could damage our relationships with distributors and / or retailers, increase our distribution costs and / or cause sales opportunities to be delayed or lost, including losing shelf space in stores** . Our utilization of ~~delivery~~ **broker** services for **the** ~~shipments~~ - **shipment of our products** is subject to risks that are beyond our control, including availability of trucking capacity and increases in fuel prices, which would increase our shipping costs, and employee strikes or work stoppages and inclement weather, which may impact the ability of ~~providers~~ **our transportation broker** to ~~provide~~ **procure** delivery services that adequately meet our shipping needs. Any failure to deliver products to our customers in a timely and accurate manner may damage our reputation and brand and may cause us to lose customers. ~~In particular, the increase in volume of online shopping since the COVID- 19 pandemic started has led to an increase in demand for shipping services and a corresponding increase in our transportation expense. We periodically change shipping companies, and we could face logistical difficulties that could adversely affect deliveries. In addition, we could incur costs and expend resources in connection with such change. Moreover, we may not be able to obtain terms as favorable as those we receive from the third- party transportation providers that we currently use, which in turn would increase our costs and thereby adversely affect our operating results.~~ Failure by independent **contract** ~~third- party~~ manufacturers and ~~supplier~~ **suppliers** to comply with ethical business practices could harm our brand reputation and business. Although we have implemented policies and procedures to promote compliance with applicable laws and regulations, including requiring our **contract** ~~third- party~~ manufacturers and suppliers to agree to our Supplier Code of Conduct, we cannot guarantee their compliance with ethical business practices and applicable laws and regulations. If our **contract** ~~third- party~~ manufacturers and suppliers do not comply with applicable laws, regulations, employment practices, human rights standards, quality standards, environmental standards, and other applicable standards and practices, our brand reputation could be harmed and we could be exposed to investigations, product recalls, product liability claims, regulatory enforcement, litigation, monetary liability, and additional costs that could negatively impact our results of operations. If our **contract** ~~third- party~~ manufacturers and suppliers do not comply with our set standards and specifications, we may also be forced to seek alternative partners which could disrupt our operations and adversely affect our business. Our results of operations could be harmed if we are unable to accurately forecast demand for our products **, revenue and costs, including maintaining adequate inventory levels** . Revenue and results of operations are difficult to accurately forecast as they are subject to a number of uncertainties, including the volume, timing, and type of orders we receive across our various channels, as well as our ability to plan for and model future growth. Forecasts may be particularly challenging as we expand into new markets and geographies and develop and market new products. We depend on our forecasts of demand for various products to make purchase decisions and to manage our inventory. We **need to maintain adequate levels of certain products in order to be able to deliver our beverages on time. If the inventory of our products held by our distributors and / or retailers is too high, they would not place orders for additional products, and if the inventory of our products held by our distributors and / or retailers is too low, we could lose shelf space, either of which could unfavorably impact our future sales and adversely affect our operating results. We** cannot be sure the same growth rates and trends are meaningful predictors of future growth. If our assumptions prove to be wrong, for reasons such as a change in demand for our products, increasing competition, our inability to streamline and optimize manufacturing capacity for specific products, **our inability to effectively and timely resolve any supply chain logistics challenges,** rapid changes in product cycles and pricing, or a decrease in the growth of our overall market, our operating and financial results could differ materially from our expectations, and our business could suffer. Risks Relating to Governmental Regulation We and our **contract** manufacturers and suppliers are subject to extensive governmental regulation and may be subject to enforcement if we are not in compliance with applicable requirements. We and our **contract** manufacturers and suppliers are subject to a broad range of federal, state, **provincial** and local laws and regulations that govern, among other issues, the testing, design, development, formulation, manufacturing, storage, product safety, labeling, distribution, marketing, sales, advertising and post- market reporting of foods. These include laws administered by the FDA, the FTC, the USDA, Health Canada (including the Food and Drugs Act in Canada), and other federal, state, **provincial** and local regulatory authorities. Because we market products that are regulated as food, we and the companies that pack our products are subject to the requirements of the FDCA and regulations promulgated thereunder by the FDA. The statute and regulations govern, among other things, the production, composition, ingredients, packaging, labeling, storage, transportation, and safety of beverages. The FDA requires that facilities that produce food products comply with a range of requirements, including hazard analysis and preventative controls regulations, cGMPs requirements, and supplier verification requirements. Production facilities are subject to periodic inspection by federal, state, **provincial** and local authorities. If we cannot successfully contract with manufacturers for our products and if they cannot conform to our specifications and the strict regulatory requirements of the FDA and applicable state **, provincial** and local laws, they may be subject to adverse ~~inspectional~~ -- **inspection** findings or enforcement actions, which could materially impact our ability to market our products, could result in their inability to continue to ~~pack for us~~ **manufacture our products** , or could result in a recall of our products that have already been distributed. Our products are subject to the FDA' s comprehensive regulatory authority under the FDCA, as well as by other regulatory authorities which regulate the manufacturing, preparation, quality control, import, export, packaging, labeling, storing, transportation, marketing, advertising, promotion, distribution, safety, and / or adverse event reporting of foods. Among other things, manufacturers of conventional foods must meet applicable cGMPs and certain requirements that govern the constituents, packaging, labeling and holding of foods. Failure by us, our **contract** manufacturers, or ~~our~~ suppliers to comply with these regulations could result in, by way of example, significant fines, criminal and civil liability, product seizures, recalls, withdrawals, or other enforcement action. Any of these actions would have a materially adverse effect on our business, financial condition, results of operations and prospects. Our products and their manufacturing, labeling, marketing and sale are also subject to various aspects of the Federal Trade Commission Act, the **Robinson- Patman Act, the** Food Safety Modernization Act, the Lanham Act, Canada' s Food and Drugs Act and Regulations, state consumer protection laws and state warning and labeling laws, such as Proposition 65 in California. Various states, provinces and other authorities require deposits, eco- taxes or fees on certain products or packaging. Similar legislation or regulations may be proposed in the future at local, state and federal levels, both in the U. S. and elsewhere. In addition, various jurisdictions may seek to adopt significant additional product labeling or warning requirements or limitations on the marketing or sale of our products as a result of what they contain or allegations that they cause adverse health effects. Additionally, we rely on independent third- party certification, including certifications of certain products or ingredients as " organic " and " Non- GMO " to differentiate the quality of our products from those of our competitors. We must comply with the requirements of the independent third- party ~~organization~~ **organizations** or certification authorities in order to maintain these labels. The loss of any certifications could impact consumer' s perception of our brand and products, including the health and wellness attributes, safety, and quality of our products, and could harm our brand reputation and adversely affect our business and results of operations.

Failure by us, our **contract** manufacturers, or our suppliers to comply with applicable laws and regulations or to obtain and maintain necessary permits, licenses, and registrations relating to our operations could subject us to administrative and civil penalties, including significant fines, injunctions, product recalls or seizures, withdrawals, warning letters, restrictions on the production or marketing of our products, or refusals to permit the import or export of products, civil liability, criminal liability or sanctions, or other enforcement actions. Any of these actions would result in a material effect on our operating results and business and financial condition, including increased operating costs. For more information regarding government regulations, see **the section of this Annual Report captioned** " ~~Description of~~ Business — Government Regulation. " Our policies and procedures are designed to comply with all applicable laws, accounting and reporting requirements, tax rules and other regulations and requirements, including those imposed by the SEC, the Internal Revenue Service (" IRS "), the U. S. Department of Health & Human Services, the FDA, the Food and Drugs Act in Canada, Health Canada, the FTC, the USDA, the EPA, OSHA, the U. S. Department of Justice, state and local governments, and by comparable entities in foreign countries, as well as applicable trade, labor, sanitation, safety, environmental, labeling, anti- bribery and corruption and merchandise laws. Changes in laws and regulations, or the adoption of new laws or regulations, relating to beverage containers and packaging could increase our costs, reduce demand for our products, and otherwise adversely affect our business, results of operations and financial condition. Proposals relating to beverage container deposits, recycling, eco- tax and / or product stewardship have been introduced in various jurisdictions in the U. S. and overseas, and we anticipate that similar legislation or regulations may be proposed in the future at local, state and federal levels, both in the U. S. and elsewhere. Consumers' increased concerns and changing attitudes about solid waste streams and environmental responsibility and the related publicity could result in the adoption of such legislation or regulations. If these types of requirements are adopted and implemented on a large scale in any of the major markets in which we operate, they could affect our costs or require changes in our distribution model, which could reduce our net operating revenues and profitability. The regulatory environment in which we operate could change significantly and adversely in the future. Any change in manufacturing, labeling, warning, quality, health, or packaging requirements for our products may lead to an increase in costs and interruptions in production, either of which could adversely affect our operations and financial condition. New or revised government laws and regulations and changes in enforcement priorities of regulators could inhibit sales of our products or result in additional compliance costs and, in the event of non- compliance, civil remedies, including fines, enforcement actions, injunctions, withdrawals, recalls or seizures and confiscations, as well as potential criminal sanctions **. A change in laws and regulations could also increase our manufacturing costs** , ~~any~~ **if for example our products become subject to new sales taxes. Any** of ~~which~~ **these things** may adversely affect our business, results of operations and financial condition. ~~Litigation and regulatory~~ **Regulatory** enforcement **actions and litigation** concerning marketing and labeling of our products could adversely affect our business and reputation. The marketing and labeling of any food product in recent years has brought increased risk that consumers will bring class action lawsuits and that the FTC and / or state attorneys general will bring legal action concerning the truth and accuracy of the marketing and labeling of the product, seek removal of a product from the marketplace, and / or impose fines and penalties. Products that we sell carry claims as to their ingredients or health and wellness related attributes, including the term " natural " or other express or implied statements relating to the ingredients or health and wellness related attributes of our products. Although the FDA and the USDA each has issued statements regarding the appropriate use of the word " natural, " there is no single, official U. S. government regulation defining the term " natural " for use in the food industry, which is true for many other label statements in the better- for- you and functionally- focused food industry. The lack of regulatory definition for " natural " and other label statements has contributed to legal challenges against many consumer products companies, and plaintiffs have commenced legal actions against several food companies that market " natural " products **and / or product ingredients** , asserting false, misleading and deceptive advertising and labeling claims, including claims related to genetically modified ingredients. In limited circumstances, the FDA has taken regulatory action against products labeled " natural " that contain synthetic ingredients **, chemicals, processing and /** or components. As a result of such legal or regulatory challenges, consumers may avoid purchasing products from us or seek alternatives, even if the basis for the claim is unfounded. In recent years, the FTC and state attorneys general have initiated numerous investigations of dietary and nutritional supplement companies and products. Even when unmerited, class claims, action by the FTC or state attorneys general enforcement actions can be expensive to defend and adversely affect our reputation with existing and potential customers and consumers and our corporate and brand image, which could have a material and adverse effect on our business, financial condition or results of operations. The number of private consumer class actions relating to false or deceptive advertising against cosmetic, food, beverage and nutritional supplement manufacturers has increased in recent years. In addition, the FDA has aggressively enforced its regulations with respect to different types of product claims that may or may not be made for food products. These events could interrupt the marketing and sales of our products, severely damage our brand reputation and public image, increase our legal expenses, result in product recalls or litigation, and impede our ability to deliver our products in sufficient quantities or quality, which could result in a material adverse effect on our business, financial condition, results of operations and cash flows. Any of these claims could fall under an exception in our insurance policy, exceed our coverage, or not be covered at all by our insurance policies, causing us to incur the costs and suffer losses, which could adversely affect the business and results of operations. We are subject to international regulations that could adversely affect our business and results of operations. We are subject to regulations internationally where we distribute and / or will sell our products. Our products are subject to numerous food safety and other laws and regulations relating to the sourcing, manufacturing, storing, labeling, marketing, advertising and distribution of these products. Currently, our only market outside the United States is Canada. If regulators determine that the labeling and / or composition of any of our products is not in compliance with ~~law~~ **laws** or regulations in Canada or any other jurisdictions we may enter in the future, or if we or our **contract** manufacturers otherwise fail to comply with applicable laws and regulations in Canada or any other jurisdictions we may enter in the future, we could be subject to civil remedies or penalties, such as fines, injunctions, recalls or seizures, warning letters, restrictions on the marketing or manufacturing of the products, or refusals to permit the import or export of products, as well as potential criminal sanctions. In addition, enforcement of existing laws and regulations, changes in legal requirements and / or evolving interpretations of existing regulatory requirements may result in increased compliance costs and create other obligations, financial or otherwise, that could adversely affect our business, financial condition or operating results. In addition, if we expand our international operations, we could be adversely affected by violations of the U. S. Foreign Corrupt Practices Act and similar worldwide anti- bribery laws, which generally prohibit companies and their intermediaries from making improper payments to non- U. S. officials or other third parties for the purpose of obtaining or retaining business. While our policies mandate compliance with these anti- bribery laws, our internal control policies and procedures may not protect us from reckless or criminal acts committed by our employees or agents. Violations of these laws, or allegations of such violations, could disrupt our business, impact our reputation, and result in a material adverse effect on our results of operations, cash flows and financial condition. Risks Relating to Tax Matters The Company is dependent on distributions from Zevia LLC to pay any taxes and other expenses, including payments under the Tax Receivable Agreement. The Company is a holding company and, its only business is to act as the managing member of Zevia LLC, and its only material assets are Class A units representing approximately ~~68~~ **75** . ~~7~~ **8** % of the membership interests of Zevia LLC. The Company does not have any independent means of generating revenue. We anticipate that Zevia LLC will continue to be treated as a partnership for U. S. federal income tax purposes and, as such, generally will not be subject to any entity- level U. S. federal income tax. Instead, taxable income will be allocated to the members of Zevia LLC. Accordingly, the Company will be required to pay income taxes on its allocable share of any net taxable income of Zevia LLC. We intend to cause Zevia LLC to make distributions to each of its members, including the Company, in an amount intended to enable each member to pay all applicable taxes on taxable income allocable to such member and to allow the Company to make payments under the Tax Receivable Agreement (" TRA"). If the amount of tax distributions to be made exceeds the amount of funds available for distribution, the Company shall receive the full amount of its tax distribution before the other members receive any distribution and the balance, if any, of funds available for distribution shall be distributed to the other members pro rata in accordance with their assumed tax liabilities. To the extent that the Company needs funds, and Zevia LLC is restricted from making such distributions under applicable laws or regulations, or is otherwise unable to provide such funds, it could materially and adversely affect the Company' s ability to pay taxes and other expenses, including payments under the TRA, and affect our liquidity and financial condition. In addition, although we do not currently expect to pay dividends, such restrictions could affect our ability to any dividends, if declared. The Internal Revenue Service (IRS) might challenge the tax basis step-ups and other tax benefits we receive in connection with the IPO and the related transactions and in connection with future acquisitions of Zevia LLC units. The Company acquired Zevia LLC units held directly by other members of Zevia LLC in connection with the IPO and may in the future acquire such units in exchange for shares of our Class A common stock or, at our election, cash. Those acquisitions and exchanges resulted or are expected to result in increases in the tax basis of the assets of Zevia LLC that otherwise would not have been available. These increases in tax basis are expected to increase (for tax purposes) the Company' s depreciation and amortization and, together with other tax benefits, reduce the amount of tax that the Company would otherwise be required to pay, although it is possible that the IRS might challenge all or part of these tax basis increases or other tax benefits, and a court might sustain such a challenge. the Company' s ability to achieve benefits from any tax basis increases or other tax benefits will depend upon a number of factors, as discussed below, including the timing and amount of our future income. We will not be reimbursed for any payments previously made under the TRA if the basis increases or other tax benefits described above are successfully challenged by the IRS or another taxing authority. As a result, in certain circumstances, payments could be made under the TRA in excess of our ultimate cash tax savings. The Company will be required to pay over to continuing members of Zevia LLC and the Direct Zevia Stockholders most of the tax benefits the Company receives from tax basis step- ups (and certain other tax benefits) attributable to its acquisition of units of Zevia LLC in connection with the IPO and in the future, and the amount of those payments are expected to be substantial. The Company entered into the TRA with continuing members of Zevia LLC (not including the Company) and certain pre- IPO institutional investors (" the Direct Zevia Stockholders"). The TRA provides for payment by the Company to continuing members of Zevia LLC (not including the Company) and the Direct Zevia Stockholders of 85 % of the amount of the net cash tax savings, if any, that the Company realizes (or, under certain circumstances, is deemed to realize) as a result of (i) increases in tax basis (and utilization of certain other tax benefits) resulting from the Company' s acquisition of a continuing member' s Zevia LLC units in connection with the IPO and in future exchanges, (ii) certain favorable tax attributes we acquired from the blocker companies in the blocker mergers and (iii) payments the Company makes under the TRA (including tax benefits related to imputed interest). Generally, payments under the TRA will be made to the continuing members of Zevia LLC (not including the Company) and to the Direct Zevia Stockholders pro rata based on their relative percentage ownership of Zevia LLC immediately prior to the Reorganization. Such payments will reduce the cash provided by the tax savings generated from the previously described transactions with the members of Zevia LLC and the Direct Zevia Stockholders that would otherwise have been available to the Company for other uses, including reinvestment or dividends to the Company Class A stockholders. The Company will retain the benefit of the remaining 15 % of these net cash tax savings. The term of the TRA commenced upon the completion of the IPO and will continue until all tax benefits that are subject to the TRA have been utilized or have expired, unless we exercise our right to terminate a TRA (or it is terminated due to a change in control or our breach of a material obligation thereunder), in which case the Company will be required to make the termination payment specified in that TRA. In addition, payments we make under the TRA will be increased by any interest accrued from the due date (without extensions) of the corresponding tax return. Based on certain assumptions, including no material changes in the relevant tax law and that we earn sufficient taxable income to realize the full tax benefit of the increased amortization of our assets and the net operating losses (and similar items), we expect that future payments to the continuing members of Zevia LLC (not including the Company) in respect of the IPO will be approximately $ ~~55~~ **56** . ~~8~~ **2** million in the aggregate, although the actual future payments to the continuing members of Zevia LLC will vary based on the factors discussed below, and estimating the amount and timing of payments that may be made under the TRA is by its nature imprecise, as the calculation of amounts payable depends on a variety of factors and future events. We expect to receive distributions from Zevia LLC in order to make any required payments under the TRA. To the extent such distributions or our cash resources are insufficient to meet our obligations under the TRA as a result of timing discrepancies or otherwise, such payments may be deferred for up to six months and would accrue interest until paid. The actual increase in tax basis, as well as the amount and timing of any payments under the TRA, will vary depending on a number of factors, including the price of our Class A common stock at the time of the exchange; the timing of future exchanges; the extent to which exchanges are taxable; the amount and timing of the utilization of tax attributes; the amount, timing and character of the Company' s income; the U. S. federal, state and local tax rates then applicable; the amount of each exchanging unitholder' s tax basis in its units at the time of the relevant exchange; the depreciation and amortization periods that apply to the increases in tax basis; the timing and amount of any earlier payments that the Company may have made under the TRA and the portion of the Company' s payments under the TRA that constitute imputed interest or give rise to depreciable or amortizable tax basis. We expect that, as a result of the increases in the tax basis of the tangible and intangible assets of Zevia LLC attributable to the acquired or exchanged Zevia LLC interests, and certain other tax benefits, the payments that the Company will be required to make to the holders of rights under the TRA will be substantial. There may be a material negative effect on our financial condition and liquidity if, as described below, the payments under the TRA exceed the actual benefits the Company receives in respect of the tax attributes subject to the TRA and / or distributions to the Company by Zevia LLC are not sufficient to permit the Company to make payments under the TRA. In certain circumstances, payments under the TRA may be accelerated and / or significantly exceed the actual tax benefits, if any, that the Company actually realizes. The TRA provides that if (i) the Company exercises its right to early termination of the TRA in whole (that is, with respect to all benefits due to all beneficiaries under the TRA) or in part (that is, with respect to some benefits due to all beneficiaries under the TRA), (ii) the Company experiences certain changes in control, (iii) the TRA is rejected in certain bankruptcy proceedings, (iv) the Company fails (subject to certain exceptions) to make a payment under the TRA within 180 days after the due date or (v) the Company materially breaches its obligations under the TRA, the Company will be obligated to make an early termination payment to holders of rights under the TRA equal to the present value of all payments that would be required to be paid by the Company under the TRA. The amount of such payments will be determined on the basis of certain assumptions in the TRA, including (i) the assumption that the Company would have enough taxable income in the future to fully utilize the tax benefit resulting from the tax assets that are the subject of the TRA, (ii) the assumption that any item of loss deduction or credit generated by a basis adjustment or imputed interest arising in a taxable year preceding the taxable year that includes an early termination will be used by the Company ratably from such taxable year through the earlier of (x) the scheduled expiration of such tax item or (y) 15 years; (iii) the assumption that any non-amortizable assets are deemed to be disposed of in a fully taxable transaction on the fifteenth anniversary of the earlier of the basis adjustment and the early termination date; (iv) the assumption that U. S. federal, state and local tax rates will be the same as in effect on the early termination date, unless scheduled to change; and (v) the assumption that any units of Zevia LLC (other than those held by the Company) outstanding on the termination date are deemed to be exchanged for an amount equal to the market value of the corresponding number of shares of Class A common stock on the termination date. Any early termination payment may be made significantly in advance of the actual realization, if any, of the future tax benefits to which the termination payment relates. The amount of the early termination payment is determined by discounting the present value of all payments that would be required to be paid by the Company under the TRA at a rate equal to the lesser of (a) 6. 5 % and (b) the Secured Overnight Financing Rate, as reported by the Wall Street Journal plus 400 basis points. Moreover, as a result of an elective early termination, a change in control or the Company' s material breach of its obligations under the TRA, the Company could be required to make payments under the TRA that exceed its actual cash savings under that TRA. Thus, the Company' s obligations under the TRA could have a substantial negative effect on its financial condition and liquidity and could have the effect of delaying, deferring or preventing certain mergers, asset sales, or other forms of business combinations or changes of control. We cannot assure you that we will be able to finance any early termination payment. It is also possible that the actual benefits ultimately realized by us may be significantly less than were projected in the computation of the early termination payment. We will not be reimbursed if the actual benefits ultimately realized by us are less than were projected in the computation of the early termination payment. Payments under the TRA will be based on the tax reporting positions that we will determine and the IRS or another tax authority may challenge all or part of the tax basis increases, as well as other related tax positions we take, and a court could sustain such a challenge. If any tax benefits that have given rise to payments under the TRA are subsequently disallowed, the Company would be entitled to reduce future amounts otherwise payable to a holder of rights under the TRA to the extent the holder has received excess payments. However, the required final and binding determination that a holder of rights under the TRA has received excess payments may not be made for a number of years following commencement of any challenge, and the Company will not be permitted to reduce its payments under the TRA until there has been a final and binding determination, by which time sufficient subsequent payments under such TRA may not be available to offset prior payments for disallowed benefits. the Company will not be reimbursed for any payments previously made under either of the TRA if the basis increases described above are successfully challenged by the IRS or another taxing authority. As a result, in certain circumstances, payments could be made under the TRA that are significantly in excess of the benefit that the Company actually realizes in respect of the increases in tax basis (and utilization of certain other tax benefits) and the Company may not be able to recoup those payments, which could adversely affect the Company' s financial condition and liquidity. In certain circumstances, Zevia LLC will be required to make distributions to us and the existing members of Zevia LLC, and the distributions that Zevia LLC will be required to make may be substantial. Zevia LLC is expected to continue to be treated as a partnership for U. S. federal income tax purposes and, as such, is not subject to U. S. federal income tax. Instead, taxable income will be allocated to members, including the Company. Pursuant to the Zevia LLC Operating Agreement, Zevia LLC will make tax distributions to its members, including the Company, which generally will be made pro rata based on the ownership of Zevia LLC units, calculated using an assumed tax rate, to help each of the members to pay taxes on that member' s allocable share of Zevia LLC' s net taxable income. Under applicable tax rules, Zevia LLC is required to allocate net taxable income disproportionately to its members in certain circumstances. Because tax distributions will be determined based on the member who is allocated the largest amount of taxable income on a per unit basis and on an assumed tax rate that is the highest possible rate applicable to any member, but will be made pro rata based on ownership of Zevia LLC units, Zevia LLC will be required to make tax distributions that, in the aggregate, will likely exceed the aggregate amount of taxes payable by its members with respect to the allocation of Zevia LLC income. Funds used by Zevia LLC to satisfy its tax distribution obligations will not be available for reinvestment in our business. Moreover, the tax distributions Zevia LLC will be required to make may be substantial, and may significantly exceed (as a percentage of Zevia LLC' s income) the overall effective tax rate applicable to a similarly situated corporate taxpayer. In addition, because these payments will be calculated with reference to an assumed tax rate, and because of the disproportionate allocation of net taxable income, these payments likely will significantly exceed the actual tax liability for many of the existing members of Zevia LLC. As a result of potential differences in the amount of net taxable income allocable to us and to the existing members of Zevia LLC, as well as the use of an assumed tax rate in calculating Zevia LLC' s distribution obligations, we may receive distributions significantly in excess of our tax liabilities and obligations to make payments under the TRA. We may choose to manage these excess distributions through a number of different approaches, including through the payment of dividends to our Class A common stockholders or by applying them to other corporate purposes. Pursuant to regulations issued under Section 162 (m) of the Internal Revenue Code of 1986, as amended (the " Code "), the Company may not be permitted to deduct its distributive share of compensation expense to the extent that the compensation was paid by Zevia LLC to certain of the Company' s covered employees, potentially resulting in additional U. S. federal income tax liability for the Company and reducing cash available for distribution to the Company' s stockholders and / or for the payment of other expenses and obligations of the Company. Section 162 (m) of the Code disallows the deduction by any publicly held corporation of applicable employee compensation paid with respect to any covered employee to the extent that such compensation for the taxable year exceeds $ 1, 000, 000. A " covered employee " means any employee of the taxpayer if the employee (a) is the principal executive officer (" PEO ") or principal financial officer (" PFO ") of the taxpayer at any time during the taxable year, or was an individual acting in such a capacity, (b) was among the three highest compensated executive officers for the taxable year (other than the PEO or PFO or an individual acting in such a capacity), or (c) was a covered employee of the taxpayer (or any predecessor) for any preceding taxable year beginning after December 31, 2016. Pursuant to final regulations released for publication in the Federal Register by the IRS and the United States Department of the Treasury on December 30, 2020 (the 162 (m) Regulations), the Company will not be permitted to claim a deduction for the distributive share of compensation expense of Zevia LLC allocated to it to the extent that such distributive share, plus the amount of any compensation paid directly by the Company, exceeds $ 1, 000, 000 with respect to a covered employee, even if Zevia LLC, rather than the Company, pays the compensation. The 162 (m) Regulations were effective upon publication of final regulations in the Federal Register but apply to any deduction for compensation that is otherwise allowable for a taxable year ended on or after December 20, 2019. However, the 162 (m) Regulations do not apply to compensation paid pursuant to a written binding contract in effect on December 20, 2019 that is not materially modified after that date. Accordingly, to the extent that the Company is disallowed a deduction for its distributive share of compensation expense under Section 162 (m) of the Code, it may result in additional U. S. federal income tax liability for the Company and / or reduce cash available for distribution to the Company' s stockholders or for the payment of other expenses and obligations of the Company. Future changes to tax laws or our effective tax rate could materially and adversely affect our company and reduce net returns to our stockholders. Our treatment is subject to the enactment of, or changes in, tax laws, regulations and treaties, or the interpretation thereof, tax policy initiatives and reforms under consideration and the practices of tax authorities in various jurisdictions. Such changes may include (but are not limited to) the taxation of operating income, investment income, dividends received or (in the specific context of withholding tax) dividends paid, or the taxation of partnerships and other passthrough entities. In addition, the Group of Twenty, the OECD, the U. S. Congress and Treasury Department and other government agencies in jurisdictions where we and our affiliates do business have focused on issues related to the taxation of multinational corporations, including, but not limited to, transfer pricing, country- by- country reporting and base erosion. As a result, the tax laws in the United States and in jurisdictions which we do business could change on a prospective or retroactive basis, and any such changes could have an adverse effect on our worldwide tax liabilities, business, financial condition and results of operations. We are unable to predict what tax reform may be proposed or enacted in the future or what effect such changes would have on our business, but such changes, to the extent they are brought into tax legislation, regulations, policies or practices, could affect our financial position and overall or effective tax rates in the future in countries where we have operations, reduce post- tax returns to our stockholders, and increase the complexity, burden and cost of tax compliance. Our businesses are subject to income taxation in the United States. Tax rates at the federal, state and local levels may be subject to significant change. If our effective tax rate increases, our operating results and cash flow could be adversely affected. Our effective income tax rate can vary significantly between periods due to a number of complex factors including, but not limited to, projected levels of taxable income in each jurisdiction, tax audits conducted and settled by various tax authorities, and adjustments to income taxes upon finalization of income tax returns. We may be required to pay additional taxes because of the U. S. federal partnership audit rules and potentially also state and local tax rules. Under the U. S. federal partnership audit rules, subject to certain exceptions, audit adjustments to items of income, gain, loss, deduction, or credit of an entity (and any holder' s share thereof) are determined, and taxes, interest, and penalties attributable thereto, are assessed and collected, at the entity level. Zevia LLC (or any of its applicable subsidiaries or other entities in which Zevia LLC directly or indirectly invests that are treated as partnerships for U. S. federal income tax purposes) may be required to pay additional taxes, interest and penalties as a result of an audit adjustment, and Zevia PBC, as a member of Zevia LLC (or such other entities), could be required to indirectly bear the economic burden of those taxes, interest, and penalties even though we may not otherwise have been required to pay additional corporate- level taxes as a result of the related audit adjustment. Audit adjustments for state or local tax purposes could similarly result in Zevia LLC (or any of its applicable subsidiaries or other entities in which Zevia LLC directly or indirectly invests) being required to pay or indirectly bear the economic burden of state or local taxes and associated interest, and penalties. Under certain circumstances, Zevia LLC or an entity in which Zevia LLC directly or indirectly invests may be eligible to make an election to cause members of Zevia LLC (or such other entity) to take into account the amount of any understatement, including any interest and penalties, in accordance with such member' s share in Zevia LLC in the year under audit. We will decide whether or not to cause Zevia LLC to make this election; however, there are circumstances in which the election may not be available and, in the case of an entity in which Zevia LLC directly or indirectly invests, such decision may be outside of our control. If Zevia LLC or an entity in which Zevia LLC directly or indirectly invests does not make this election, the then- current members of Zevia LLC (including Zevia PBC) could economically bear the burden of the understatement. If Zevia LLC were to become a publicly traded partnership taxable as a corporation for U. S. federal income tax purposes, Zevia PBC and Zevia LLC might be subject to potentially significant tax inefficiencies, and Zevia PBC would not be able to recover payments previously made by it under the TRA, even if the corresponding tax benefits were subsequently determined to have been unavailable due to such status. We intend to operate such that Zevia LLC does not become a publicly traded partnership taxable as a corporation for U. S. federal income tax purposes. A " publicly traded partnership " is an entity that otherwise would be treated as a partnership for U. S. federal income tax purposes, the interests of which are traded on an established securities market or readily tradable on a secondary market or the substantial equivalent thereof. Under certain circumstances, exchanges of Zevia LLC units pursuant to the Zevia LLC Operating Agreement or other transfers of Zevia LLC units could cause Zevia LLC to be treated like a publicly traded partnership. From time to time the U. S. Congress has considered legislation to change the tax treatment of partnerships and there can be no assurance that any such legislation will not be enacted or if enacted will not be adverse to us. If Zevia LLC were to become a publicly traded partnership taxable as a corporation for U. S. federal income tax purposes, significant tax inefficiencies might result for Zevia PBC and Zevia LLC, including as a result of Zevia PBC' s inability to file a consolidated U. S. federal income tax return with Zevia LLC. In addition, Zevia PBC may not be able to realize tax benefits covered under the TRA and would not be able to recover any payments previously made by it under the TRA, even if the corresponding tax benefits (including any claimed increase in the tax basis of Zevia LLC' s assets) were subsequently determined to have been unavailable. Risks Relating to Ownership of Our Common Stock The market price of our Class A common stock has been and may continue to be volatile or may decline regardless of our operating performance, and you could lose all or part of your investment. The market price of our common stock has been volatile. The market price of our Class A common stock has been and may continue to fluctuate significantly in response to numerous factors, some of which are beyond our control and may not be related to our operating performance, including: • announcements of new products, commercial relationships, acquisitions or other events by us or our competitors; • price and volume fluctuations in the overall stock market from time to time; • significant volatility in the market price and trading volume of food and beverage companies in general and of companies in the **commercial** beverage industry in particular; • addition or loss of significant customers or other developments with respect to significant customers; • fluctuations in the trading volume of our shares or the size of our public float; • actual or anticipated changes or fluctuations in our operating results; • whether our operating results meet the expectations of securities analysts or investors; • actual or anticipated changes in the expectations of investors or securities analysts; • litigation involving us, our industry, or both; • regulatory developments in the U. S., foreign countries, or both applicable to our products; • general economic conditions and trends; • major catastrophic events; • sales of large blocks of our Class A common stock; • departures of key employees; or • an adverse impact on the company from any of the other risks cited in this report. In addition, if the stock market for beverage companies, or the stock market generally, experiences a loss of investor confidence, the trading price of our Class A common stock could decline for reasons unrelated to our business, operating results or financial condition. Stock prices of many beverage companies have fluctuated in a manner unrelated or disproportionate to the operating performance of those companies. The trading price of our Class A common stock might also decline in reaction to events that affect other companies in our industry even if these events do not directly affect us. At the time of the IPO, we determined the initial public offering price for our common stock through negotiations with the underwriters, and the negotiated price may not be indicative of the market price of our common stock currently. For example, the market value of our common stock has decreased substantially from the initial public offering price. As a result of these and other factors, you may be unable to resell your shares of our common stock at or above the price you paid. In the past, stockholders have filed securities class action litigation following periods of market volatility. If we were to become involved in securities litigation, it could subject us to substantial costs, divert resources and the attention of management from our business, and adversely affect our business. As a public benefit corporation, our duty to balance a variety of interests may result in actions that do not maximize stockholder value. We have elected to be classified as a public benefit corporation under the Delaware General Corporation Law (" DGCL"). As a public benefit corporation, our board of directors has a duty to balance (i) the pecuniary interest of our stockholders, (ii) the best interests of those materially affected by our conduct and (iii) specific public benefits identified in our charter documents. While we believe our public benefit designation and obligation will benefit our stockholders, in balancing these interests our board of directors may take actions that do not maximize stockholder value. Any benefits to stockholders resulting from our public benefit purposes may not materialize within the timeframe we expect or at all, and our status as a public benefit corporation may negatively impact stockholders. For example: • we may choose to revise our policies in ways that we believe will be beneficial to our stakeholders, including our employees, customers and local communities, even though the changes may be costly; • we may take actions, such as building state- of- the- art facilities with technology and quality control mechanisms that exceed the requirements of USDA and the FDA, even though these actions may be more costly than other alternatives; • we may be influenced to pursue programs and services to demonstrate our commitment to the communities to which we serve and bringing ethically produced products to customers even though there is no immediate return to our stockholders; or • in responding to a possible proposal to acquire the company, our board of directors may be influenced by the interests of our stakeholders, including our employees, customers and local communities, whose interests may be different from the interests of our stockholders. As a public benefit corporation,we may become subject to increased derivative litigation concerning our duty to balance stockholder and public benefit interests,the occurrence of which may have an adverse impact on our financial condition and results of operations.We have elected to be a public benefit corporation under the DGCL.Stockholders of a Delaware public benefit corporation (if they,individually or collectively,own at least 2 % of its outstanding capital stock or the lesser of such percentage or shares of at least $ 2 million in market value) are entitled to file a derivative lawsuit claiming that its directors failed to balance stockholder and public benefit interests.This potential liability does not exist for traditional corporations.Therefore,we may be subject to the possibility of increased derivative litigation,which could cause us to incur additional expenses and liabilities and would require the attention of management and,as a result,may adversely impact management' s ability to effectively execute our strategy.Any such derivative litigation may be costly and have an adverse impact on our financial condition and results of operations. Our status as a public benefit corporation and a Certified B Corporation may not result in the benefits that we anticipate. We have elected to be classified as a public benefit corporation under the DGCL. As a public benefit corporation, we are required to balance the pecuniary interests of the stockholders, the best interests of those materially affected by the corporation' s conduct and the specific public benefit or public benefits identified in our amended and restated certificate of incorporation. In addition, there is no assurance that the expected positive impact from being a public benefit corporation will be realized as we may be unable or slow to realize the benefits we expect from actions taken to benefit our stakeholders, including our employees, customers and local communities, which could adversely affect our business, financial condition and results of operations, which in turn could cause our stock price to decline. Accordingly, being a public benefit corporation and complying with our related obligations could negatively impact our ability to provide the highest possible return to our stockholders. As a public benefit corporation, we are required to disclose to stockholders a report at least biennially on our overall public benefit performance and on our assessment of our success in achieving our specific public benefit purpose. If we are not timely or are unable to provide this report, or if the report is not viewed favorably by parties doing business with us or regulators or others reviewing our credentials, our reputation and status as a public benefit corporation may be harmed. While not required by the DGCL or the terms of our amended and restated certificate of incorporation, we have elected to have our social and environmental performance, accountability and transparency assessed against the proprietary criteria established by an independent non- profit organization. As a result of this assessment, we have been designated as a " Certified B Corporation, " which refers to companies that are certified as meeting certain levels of social and environmental performance, accountability and transparency. The standards for Certified B Corporation certification are set by an independent organization and may change over time. Currently, Certified B corporations are required to recertify as a Certified B Corporation once every three years. Our reputation could be harmed if we lose our status as a Certified B Corporation, whether by our choice or by our failure to continue to meet the certification requirements, if that failure or change were to create a perception that we are more focused on financial performance and are no longer as committed to the values shared by Certified B Corporations. Likewise, our reputation could be harmed if our publicly reported Certified B Corporation score declines. As a public benefit corporation, we...... financial condition and results of operations. We do not intend to pay dividends for the foreseeable future and, as a result, stockholders' ability to achieve a return on their investment will depend on appreciation in the price of our Class A common stock. We do not intend to pay any cash dividends in the foreseeable future. We anticipate that we will retain all of our future earnings for use in the development of our business and for general corporate purposes. Any determination to pay dividends in the future will be at the discretion of our board of directors. Accordingly, investors must rely on sales of their Class A common stock after price appreciation, which may never occur, as the only way to realize any future gains on their investments. Our charter documents and the DGCL could discourage takeover attempts and other corporate governance changes. Our amended and restated certificate of incorporation and amended and restated bylaws currently in effect contain provisions that could delay or prevent a change in control of our company. These provisions could also make it difficult for stockholders to elect directors that are not nominated by the current members of our board of directors or take other corporate actions, including effecting changes in our management. These provisions include the following ~~provisions that~~ : • our board of directors is classified into three classes of directors with staggered three- year terms. Commencing with the annual meeting of stockholders to be held in 2027, directors of each class the term of which shall then expire shall be elected to hold office for a one- year term; • directors are only able to be removed from office with the affirmative vote of at least 66 2 / 3 % of the voting power of all shares of our common stock then outstanding and, until the annual meeting of stockholders to be held in 2027, only for cause; • authorize the issuance of " blank check " preferred stock that our board of directors could use to implement a stockholder rights plan; • prohibit stockholder action by written consent, which requires stockholder actions to be taken at a meeting of our stockholders; • establish advance notice requirements for nominations for election to our board of directors or for proposing matters that can be acted upon by stockholders at annual stockholder meetings; • provide the board of directors with sole authorization to establish the number of directors and fill director vacancies; • certain provisions of our amended and restated certificate of incorporation may only be amended ~~only~~ with the approval of at least 66 2 / 3 % of the voting power of all shares of our common stock then outstanding; • the board of directors is expressly authorized to make, alter, or repeal our amended and restated bylaws and that our stockholders may amend our bylaws only with the approval of at least 66 2 / 3 % of the voting power of all shares of our common stock then outstanding; and • special meetings of the stockholders may only be called by the stockholders upon the written request of one or more stockholders of record that own, or who are acting on behalf of persons who own, shares representing 25 % or more of the voting power of the then outstanding shares of capital stock entitled to vote on the matter or matters to be brought before the proposed special meeting. In addition, as a Delaware corporation, we are subject to Section 203 of the DGCL. These provisions may prohibit large stockholders, in particular those owning 15 % or more of our outstanding voting stock, from merging or combining with us for a period of time. In addition, our credit facility includes, and other debt instruments we may enter into in the future may include, provisions entitling the lenders to demand immediate repayment of all borrowings upon the occurrence of certain change of control events relating to our company, which also could discourage, delay or prevent a business combination transaction. Also, as a public benefit corporation **under the DGCL** , our board of directors is required ~~by the DGCL~~ to manage or direct our business and affairs in a manner that balances the pecuniary interests of our stockholders, the best interests of those materially affected by our conduct, and the specific public benefits identified in our amended and restated certificate of incorporation. Additionally, pursuant to our amended and restated certificate of incorporation, a vote of at least 66 2 / 3 % of our outstanding shares of voting stock is required for matters directly or indirectly amending or removing our public benefit purpose. We believe that our public benefit corporation status will make it more difficult for another party to obtain control of us without maintaining our public benefit corporation status and purpose. Any of the foregoing provisions could limit the price that investors might be willing to pay in the future for shares of our common stock, and they could deter potential acquirers of our company, thereby reducing the likelihood that you would receive a premium for your shares of our common stock in an acquisition. Our amended and restated certificate of incorporation includes an exclusive forum clause, which could limit our stockholders' ability to obtain a favorable judicial forum for disputes with us. Our amended and restated certificate of incorporation provides that the Court of Chancery of the State of Delaware shall be the sole and exclusive forum for any complaint asserting any internal corporate claims, including claims in the right of the Company that are based upon a violation of a duty by a current or former director, officer, employee or stockholder in such capacity, or as to which the DGCL confers jurisdiction upon the Court of Chancery. In addition, our amended and restated certificate of incorporation provides that the federal district courts of the United States will be the exclusive forum for resolving any complaint asserting a cause of action arising under the Securities Act. We note, however, that there is uncertainty as to whether a court would enforce this provision and that investors cannot waive compliance with the federal securities laws and the rules and regulations thereunder. Section 22 of the Securities Act creates concurrent jurisdiction for state and federal courts over all suits brought to enforce any duty or liability created by the Securities Act or the rules and regulations thereunder. This forum selection provision will not apply to claims brought to enforce a duty or liability created by the Exchange Act. This choice of forum provision may limit a stockholder' s ability to bring a claim in other judicial forums for disputes with us or our directors, officers or other employees, which may discourage lawsuits against us and our directors, officers and other employees in jurisdictions other than Delaware, or federal courts, in the case of claims arising under the Securities Act. Alternatively, if a court were to find the choice of forum provision contained in our amended and restated certificate of incorporation inapplicable or unenforceable in an action, we may incur additional costs associated with resolving such action in other jurisdictions, which could have a material adverse effect on our business, financial condition or results of operations. Any person or entity purchasing or otherwise acquiring any interest in shares of our capital stock is deemed to have notice of and consented to the foregoing provisions. The exclusive forum clause may limit our stockholders' ability to obtain a favorable judicial forum for disputes with us. General Risk Factors The requirements of being a public company may strain our resources, divert our management' s attention and affect our ability to attract and retain qualified board members. As a public company, we are subject to the reporting requirements of the Exchange Act, and the listing requirements of the New York Stock Exchange, and other applicable securities rules and regulations, and will be required to comply with the applicable requirements of the Sarbanes- Oxley Act and the Dodd- Frank Wall Street Reform and Consumer Protection Act. Compliance with these rules and regulations have increased and will likely continue to increase our legal and financial compliance costs, make some activities more difficult, time- consuming or costly and increase demand on our systems and resources. Among other things, the Exchange Act requires that we file annual, quarterly and current reports with respect to our business and operating results and maintain effective disclosure controls and procedures and internal controls over financial reporting. Increasing governmental and societal attention to ESG matters has resulted and could continue to result in new laws and requirements, including expanded disclosure requirements that are expected to continue to expand the nature, scope and complexity on which we are required to report. Significant resources and management oversight will be required to maintain and, if required, improve our disclosure controls and procedures and internal controls over financial reporting to meet this standard. As a result, management' s attention may be diverted from other business concerns, which could harm our business and operating results. We may need to hire more employees in the future to comply with these requirements, which will increase our costs and expenses. These rules and regulations have resulted and are expected to continue to result in our incurring legal and financial compliance costs and have made and are expected to continue to make some activities more time- consuming and costly. For example, these rules and regulations have made and may continue to make it more expensive for us to obtain director and officer liability insurance, and we may be required to accept reduced policy limits and coverage or incur substantially higher costs to obtain the same or similar coverage. These factors could also make it more difficult for us to attract and retain qualified members of our board of directors, particularly to serve on our audit committee and compensation committee, and qualified executive officers. Our management team has limited experience managing a public company. Most members of our management team have had limited ~~or no~~ experience ~~prior to our IPO~~ managing a publicly traded company, interacting with public company investors, and complying with the increasingly complex laws, rules and regulations that govern public companies. There are significant obligations we are subject to relating to reporting, procedures and internal controls, and our management team may not successfully or efficiently manage our public company obligations. These obligations and added scrutiny require significant attention from our management and could divert their attention away from the day- to- day management of our business, which could adversely affect our business, operating results and financial condition. Reduced reporting and disclosure requirements applicable to us as an emerging growth company (" EGC") could make our Class A common stock less attractive to investors. We are an EGC and, for as long as we continue to be an EGC, we may choose to continue to take advantage of exemptions from various reporting requirements applicable to other public companies. Consequently, we are not required to have our independent registered public accounting firm audit our internal control over financial reporting under Section 404 (b) of the Sarbanes- Oxley Act, and we are subject to reduced disclosure obligations regarding executive compensation in our periodic reports and proxy statements and exemptions from the requirements of holding a nonbinding advisory vote on executive compensation and on the frequency of such votes as well as stockholder approval of any golden parachute payments not previously approved. In addition, the Jumpstart Our Business Startups Act (the" JOBS Act") provides that an EGC can take advantage of an extended transition period for complying with new or revised accounting standards. We have elected to take advantage of the extended transition period. As a result, our financial statements may not be comparable to companies that comply with new or revised accounting pronouncements as of the dates such pronouncements are effective for public companies. We will remain an EGC until the earliest of: (i) the end of the fiscal year following the fifth anniversary of the IPO, (ii) the first fiscal year after our annual gross revenue is $ 1. 235 billion or more, (iii) the date on which we have, during the previous three- year period, issued more than $ 1 billion in nonconvertible debt securities or (iv) the end of any fiscal year in which the market value of our Class A common stock held by non- affiliates exceeded $ 700 million as of the end of the second quarter of that fiscal year. We cannot predict whether investors will find our Class A common stock less attractive if we choose to rely on these exemptions. If some investors find our Class A common stock less attractive as a result of any choices to reduce future disclosure, there may be a less active trading market for our Class A common stock, and the price of our Class A common stock may be more volatile. We have a limited operating history at our current scale, which may make it difficult to evaluate our business and future prospects. We began commercial operations in 2011 and went public on July 21, 2021. As a result of our relatively short operating history at our current scale, we have limited financial data that can be used to evaluate our business and future prospects. Any evaluation of our business and prospects must be considered in light of our limited operating history, which may not be indicative of future performance. Because of our limited operating history, we face increased risks, uncertainties, expenses, and difficulties, including the risks and uncertainties discussed in this section. If we fail to maintain or implement effective internal controls, we may not be able to report financial results accurately or on a timely basis, or to detect fraud, which could have a material adverse effect on our business and the per share price of our Class A common stock. The Sarbanes- Oxley Act requires, among other things, that we maintain effective disclosure controls and procedures, and internal control over financial reporting. We are continuing to refine our disclosure controls and other procedures that are designed to ensure that information required to be disclosed by us in the reports that we file with the SEC is recorded, processed, summarized and reported within the time periods specified in SEC rules and forms. We have expended significant resources in order to maintain and improve the effectiveness of our disclosure controls and procedures and internal control over financial reporting. As a public company, we are required to document and test our internal control over financial reporting pursuant to Section 404 of the Sarbanes- Oxley Act so that our management can certify as to the effectiveness of our internal control over financial reporting. Section 404 (a) of the Sarbanes- Oxley Act, or Section 404 (a), requires that ~~beginning with this Annual Report for the year ended December 31, 2022,~~ management assess and report annually on the effectiveness of our internal control over financial reporting and identify any material weaknesses in our internal control over financial reporting. Although Section 404 (b) of the Sarbanes- Oxley Act (" Section 404 (b) ") would require our independent registered public accounting firm to issue an annual report that addresses the effectiveness of our internal control over financial reporting, we have opted to rely on the exemptions provided in the JOBS Act, and consequently will not be required to comply with the SEC rules that implement Section 404 (b) until such time as we are no longer an EGC. At such time, our independent registered public accounting firm may issue a report that is adverse in the event it is not satisfied with the level at which our internal control over financial reporting is documented, designed or operating. In order to comply with these rules, we expect to incur additional expenses and devote increased management effort. To maintain and improve the effectiveness of our disclosure controls and procedures, we have committed, and will need to continue to commit, significant resources, hire additional staff and provide additional management oversight. Our current controls and any new controls that we develop may become inadequate because of changes in conditions in our business. Weaknesses in our disclosure controls or our internal control over financial reporting may be discovered in the future. Any failure to develop or maintain effective controls, or any difficulties encountered in their implementation or improvement, could harm our operating results or cause us to fail to meet our reporting obligations and may result in a restatement of our financial statements for prior periods. Any failure to implement and maintain effective internal control over financial reporting could also adversely affect the results of management reports and independent registered public accounting firm audits of our internal control over financial reporting that we will eventually be required to include in our periodic reports that will be filed with the SEC. Ineffective disclosure controls and procedures, and internal control over financial reporting could also cause investors to lose confidence in our reported financial and other information, which would likely have a negative effect on the market price of our Class A common stock. In addition, if we are unable to continue to meet these requirements, we may not be able to remain listed on the New York Stock Exchange. Any failure to maintain effective disclosure controls and internal control over financial reporting could have a material and adverse effect on our business and operating results, and cause a decline in the market price of our Class A common stock. If securities or industry analysts do not publish research or reports about our business, or publish inaccurate or unfavorable research reports about our business, our share price and trading volume could decline. The trading market for our Class A common stock ~~will~~ partially ~~depend~~ **depends** on the research and reports that securities or industry analysts publish about us or our business. We do not have any control over these analysts. If one or more of the analysts who cover us should downgrade our shares or change their opinion of our business prospects, our share price would likely decline. If one or more of these analysts ceases coverage of our company or fails to regularly publish reports on us, we could lose visibility in the financial markets, which could cause our share price or trading volume to decline. The loss of any registered trademark or...... financial condition and results of operations. We rely on information technology systems and any inadequacy, failure, interruption **, outage,** or ~~security breaches~~ **integration issue** of those systems may harm our ability to effectively operate our business. We are dependent on various information technology systems, including, but not limited to, networks, applications and outsourced services in connection with the operation of our business. No operational applications are physically hosted on our premises, although we do manage internal file servers. Most of our applications are operated in the cloud, either as Software as a Service (SaaS) platforms or hosted services. Key third- party, cloud- based systems include NetSuite, an enterprise resource planning system used for executing purchase orders and other key operational and accounting transactions; Microsoft ~~OneDrive~~ **Office 365** for document storing, sharing and collaboration; as well as other platforms **, including Paylocity,** to manage activities including, but not limited to, payroll and personnel data. Supply plans are driven by our demand plan, both of which are updated monthly and as needed, using Smoothie, also a SaaS application. A failure of our information technology systems to perform as we anticipate could disrupt our business and result in transaction errors, processing inefficiencies and loss of sales, causing our business to suffer. In addition, our information technology systems may be vulnerable to damage or interruption from circumstances beyond our control, including fire, natural disasters, systems failures, **and / or** viruses ~~and security breaches~~ . Any such damage or interruption could have a material adverse effect on our business. **If we or any of our customers, suppliers, or vendors incur a security breach, data protection breach, or cyberattack, this could disrupt our internal operations and negatively impact our revenue and cash flows, result in increased expenses, damage our reputation, and adversely affect our stock price.** We use computers in substantially all aspects of our business operations. We also use mobile devices, social networking, email, and other online activities to connect with our employees, suppliers, **contract** manufacturers, distributors, customers and consumers. Such uses give rise to cybersecurity risks, including security breaches, espionage, system disruption, theft and inadvertent release of information. Our business involves the storage and transmission of numerous classes of sensitive and / or confidential information, including customers' and suppliers' information, private information about employees and financial and strategic information about us and our business partners. Further, as we pursue new initiatives that improve our operations and cost structure, we will also be expanding and improving our information technologies, resulting in a larger technological presence and corresponding exposure to cybersecurity risk. If we fail to assess and identify cybersecurity risks associated with new initiatives, we may become increasingly vulnerable to such risks **. Such risks may involve ransomware or other malicious software programs that exploit information security vulnerabilities** . Additionally, we have been subject to security breaches and cyber incidents in the past and our preventative measures and incident response efforts may not be entirely effective at preventing future breaches. While we maintain cybersecurity insurance policies, our cybersecurity insurance carrier may challenge the coverage and leave us with payment out of pocket for all costs associated with any such breach. In addition, the increase in certain of our employees working remotely has resulted in increased demand on our information technology infrastructure, which can be subject to failure, disruption or unavailability, and increased vulnerability to cyberattacks and other cyber incidents. The theft, destruction, loss, misappropriation, or release of sensitive and / or confidential information, or interference with our information technology systems or the technology systems of third parties on which we rely, could result in business disruption, negative publicity, brand damage, violation of privacy laws, loss of customers, potential liability, remediation costs and competitive disadvantage all of which could have a material adverse effect on our business, financial condition or results of operations. We could also be required to spend significant financial and other resources to remedy the damage caused by one of these events or to repair or replace networks and information systems. Our actual or perceived failure to comply with privacy, data protection and information security laws, regulations and obligations could harm our business. We are subject to numerous federal, state, local and international laws and regulations regarding privacy, data protection, information security and the storing, sharing, use, processing, transfer, disclosure and protection of personal information and other content and data, which we refer to collectively as privacy laws, the scope of which is changing, subject to differing interpretations and may be inconsistent among **US states,** countries, or conflict with other laws, regulations or other obligations. We are also subject to the terms of our privacy policies and obligations to our **consumers,** customers and other third parties related to privacy, data protection and information security. We strive to comply with applicable privacy laws; however, the regulatory framework for privacy and data protection worldwide is, and is likely to remain for the foreseeable future, varied, and it is possible that these or other actual obligations may be interpreted and applied in a manner that is inconsistent from one jurisdiction to another. California also recently enacted legislation affording consumers expanded privacy protections: the California Consumer Privacy Act of 2018, or CCPA, went into effect as of January 1, 2020 and was subject to enforcement starting July 1, 2020. Additionally, the California Attorney General issued CCPA regulations that add additional requirements on businesses. The potential effects of this legislation and the related CCPA regulations may require us to incur substantial costs and expenses in an effort to comply. For example, the CCPA gives California residents (including employees, with the enactment of the California Privacy Rights Act of 2020 (" CPRA ")) expanded rights to transparency, access, correction, portability, and deletion of their personal information, opt out of certain personal information selling and sharing and detailed information about how their personal information is collected and used. The CCPA also provides for civil penalties for violations, as well as a private right of action for data breaches that may increase data breach litigation. The CPRA significantly modifies the CCPA, potentially resulting in further uncertainty and requiring us to incur additional costs and expenses in efforts to comply. The enactment of the CCPA and CPRA is prompting similar legislative developments in other states in the United States, which could create the potential for a patchwork of overlapping but different state laws, and is inspiring federal legislation. **For example, we are also subject to the privacy laws discussed under the section of this Annual Report captioned " Business — Government Regulation " and various other state laws where we sell our products.** Further, some countries also are considering or have passed legislation requiring local storage and processing of data, or similar requirements, which could increase the cost and complexity of operating our products and services and other aspects of our business. With laws and regulations such as the CCPA / CPRA imposing new and relatively burdensome obligations, and with substantial uncertainty over the interpretation and application of these and other laws and regulations, there is a risk that the requirements of these or other laws and regulations, or of contractual or other obligations relating to privacy, data protection or information security, are interpreted or applied in a manner that is, or is alleged to be, inconsistent with our management and processing practices, our policies or procedures, or the features of our products and services. As a result, adverse developments with respect to these laws and regulations could have an adverse effect on our business, financial condition, results of operations and prospects. We rely on a variety of marketing techniques and practices, including email and social media marketing, online targeted advertising, cookie- based processing, and postal mail to sell our products and services and to attract new consumers, and we, and our vendors, are subject to various current and future data protection laws and data protection obligations that govern marketing and advertising practices. Governmental authorities continue to evaluate the privacy implications inherent in the use of third- party " cookies " and other methods of online tracking for behavioral advertising and other purposes, such as by regulating the level of consumer notice and consent required before a company can employ cookies or other electronic tracking tools or the use of data gathered with such tools. We may face challenges in addressing their requirements and making any necessary changes to our policies and practices, and we may find it necessary or appropriate to assume additional burdens with respect to data handling, to restrict our data processing or otherwise to modify our data handling practices and to incur significant costs and expenses in these efforts. Any failure or perceived failure by us to comply with our privacy policies, our privacy, data protection or information security- related obligations to customers or other third parties or any of our other legal obligations relating to privacy, data protection or information security may result in governmental investigations or enforcement actions, litigation, claims or public statements against us by consumer advocacy groups or others, and could result in significant liability or cause our customers to lose trust in us, which could have an adverse effect on our reputation and business. Furthermore, the costs of compliance with, and other burdens imposed by, the laws, regulations and policies that are applicable to the businesses of our customers may limit the adoption and use of, and reduce the overall demand for, our products and services. Additionally, if third parties we work with, such as vendors or developers, violate applicable laws or regulations or our contracts and policies, such violations may also put our customers', suppliers or other third parties' content and personal information at risk and could in turn have an adverse effect on our business. Any significant change to applicable privacy laws or relevant industry practices could increase our costs and require us to modify our platform, applications and features, possibly in a material manner, which we may be unable to complete and may limit our ability to store and process customer data or develop new applications and features. There is no assurance that our current or any new security controls over personal data, the training of employees and vendors on data privacy and data security, and the policies, procedures and practices we implemented or may implement in the future will prevent the improper disclosure of personal data. Improper disclosure of personal data in violation of applicable personal data protection laws could harm our reputation, cause loss of consumer confidence, subject us to government enforcement actions, or result in private litigation against us, any of which could result in loss of revenue, increased costs, liability for monetary damages, fines and / or criminal prosecution, and could negatively affect our business and operating results **. Any future pandemics, epidemics, or other disease outbreaks could have a material adverse impact on our business, results of operations and financial condition. Any future pandemics or epidemics may have an adverse impact on the global society, economies, financial markets and consumer and business spending. In addition to the impact on our distributors, contract manufacturers and their suppliers, any future pandemics, epidemics, or other disease outbreaks and related public health measures could impact consumer preferences and demand for our products, government regulations and restrictions, transportation and route to market, and availability of raw materials and thus may have a material impact on our business, results of operations and financial condition and such impact remains uncertain and unpredictable** . Risks Related to Our Indebtedness and Liquidity We may not be able to secure additional financing on favorable terms, or at all, to meet our future capital needs, which may in turn impair our growth. We intend to continue to grow our business, which may require additional capital to develop new products or enhance our platform, expand distribution, improve our operating infrastructure or finance working capital requirements. Accordingly, we may need to engage in additional equity or debt financings to secure additional capital. If we raise additional funds through future issuances of equity or convertible debt securities, our existing stockholders could suffer significant dilution, and any new equity securities we issue could have rights, preferences and privileges superior to those of holders of our Class A common stock. Any debt financing that we secure in the future could involve restrictive covenants relating to our capital raising activities and other financial and operational matters, which may make it more difficult for us to obtain additional capital and to pursue business opportunities. If we are unable to secure additional funding on favorable terms, or at all, when we require it, our ability to continue to grow our business to react to market conditions could be impaired and our business may be harmed. Covenants in our credit facility could adversely impact our operations Our asset- based credit facility contains a liquidity covenant that ~~requires~~ **required** us to maintain liquidity of $ 7 **. 0** million at all times until December 31, 2023. Thereafter, we must satisfy a financial covenant requiring a minimum fixed charge coverage ratio of 1. 00 to 1. 00 as of the last day of any fiscal quarter following the occurrence of certain events of default that are continuing or any day on which availability under the credit facility is less than the greater of $ 3 **. 0** million and 17. 5 % of the borrowing base, and must again satisfy such financial covenant as of the last day of each fiscal quarter thereafter until such time as there are no events of default and availability has been above such threshold for 30 consecutive days. The agreement governing our credit facility also contains, among other things, customary representations, warranties and default provisions and customary restrictions on making investments, incurring indebtedness, prepaying junior debt, granting liens and making stockholder distributions. The terms of our credit facility may restrict our current and future operations and could adversely affect our ability to finance our future operations or capital needs or to execute business strategies in the means or manner desired. In addition, complying with these covenants may make it more difficult for us to successfully execute our business strategy, invest in our growth strategy and compete against companies who are not subject to such restrictions. We may not be able to generate sufficient cash flow or sales to meet the financial covenant or pay the principal or interest owed under our credit facility. If we are unable to comply with our payment requirements, our lender may accelerate our obligations under our credit facility and foreclose upon the collateral, or we may be forced to sell assets, restructure our indebtedness or seek additional equity capital, which would dilute our stockholders' interests. If we fail to comply with our covenants under our credit facility, it could result in an event of default under the agreement and our lender could, among other things, make the entire debt immediately due and payable. If this occurs, we might not be able to repay our debt or borrow sufficient funds to refinance it. Even if new financing is available, it may not be on terms that are favorable to us. Item 1B. Unresolved Staff Comments None. Item **1C. Cybersecurity We recognize the critical importance of maintaining the safety and security of our systems and data and have a holistic process for assessing, identifying, and managing material risks from cybersecurity threats. This process is supported by both management and our Board of Directors. To prevent, detect, mitigate, and remediate information security threats, including a cybersecurity incident and / or threat, we maintain a cyber risk management process managed by our Senior Vice President, Operations (" SVP, Operations ") who reports to our CEO. The SVP, Operations works with the Vice President, Deputy General Counsel (" Legal ") on cybersecurity strategy, policy, training, standards, architecture, and processes. We have invested, and expect to continue to invest, in resources for the protection and safeguarding of our information technology systems, including, but not limited to, networks, applications, and outsourced technology services in connection with the operation of our business. These resources are designed to detect and respond to cyber incidents that may result in unauthorized access to, ransomware, damages, or destruction of, our information and systems. Risk Management and Strategy Cybersecurity risk is a direct responsibility of management and the Company' s information technology (" IT ") team. Working cross- functionally with Legal, our SVP, Operations oversees the IT team that regularly monitors and assesses cybersecurity risks, implements measures designed to mitigate such risks and their associated effects on the Company and personal data collected, stored, and processed in our systems, and manages our information security training and cybersecurity awareness program. We consider cybersecurity, along with other significant risks that we face, within our overall enterprise risk management framework. Our approach to cybersecurity risk management includes the following: • Multi- Layered Defense and Monitoring – We work to protect our computing environments from cybersecurity threats through multi- layered defenses and monitoring efforts to identify cybersecurity threats, and to help prevent future attacks. We utilize data analytics systems to detect anomalies and identify cyber threats. From time to time, we engage third- party consultants or other advisors to assist in assessing, identifying, and / or managing cybersecurity threats. We also periodically use our internal audit partner to conduct additional reviews and assessments. • Insider Threats – We maintain organizational controls such as limited access, and access removal for terminated employees, designed to minimize insider threats, and address potential risks from within our Company. Our measures and controls are informed by industry practices, and designed to be consistent with applicable law, including privacy and other considerations. • Third Party Risk Assessments – We conduct privacy and information security risk assessments before sharing or allowing the hosting of sensitive data in computing environments managed by third parties. • Training and Awareness – We provide awareness training to our employees to help identify, avoid and mitigate cybersecurity threats. Our employees with network access are required to participate annually in training, including phishing simulations and other awareness training. We also periodically host tabletop exercises with management and other employees to practice rapid cyber incident response. • Supplier Engagement – Our standard terms and conditions contain contractual provisions requiring that our third- party suppliers disclose to us the technical and organizational measures they maintain, the standards and certifications by which they are evaluated for information and cyber security, and their cybersecurity insurance protection level. We seek to mitigate risk by evaluating the foregoing against any potential cyber- related risks depending on the nature of the services being provided. Governance Our Board of Directors is responsible for overseeing our enterprise risk management activities in general, and each of our Board committees assists the Board in the role of risk oversight. The Nominating and Enterprise Risk Management (" NERM ") Committee of the Board of Directors specifically assists the Board in its oversight of risks related to cybersecurity. In accordance with its charter, the NERM Committee receives regular reports at each of its quarterly meetings from management, including the SVP, Operations. Such reporting includes updates on the Company' s cybersecurity program, information security matters, the evolving cybersecurity threat environment, applicable privacy law compliance, and the Company' s mitigation plans and evolving mitigation strategy. The Chair of the NERM Committee regularly reports to the Board of Directors on cybersecurity risks and other related matters. In addition, both the NERM Committee and the Audit Committee, in a joint meeting, receive an update on the Company' s risk management process and the risk trends related to cybersecurity at least annually. Management reports to the NERM Committee and / or the Board of Directors in between meetings as appropriate regarding any significant cyber events. To date we have not identified any cybersecurity threat or incident that has materially affected the Company or our financial position, results of operations and / or cash flows, but we face certain ongoing cybersecurity risk threats that, if realized, are reasonably likely to materially affect us. We continue to invest in the cybersecurity and resiliency of our networks and enhance our internal controls and processes, which are designed to help protect our systems and infrastructure, and the information they contain. For more information regarding the risks we face from cybersecurity threats, please see Part I, Item 1A. " Risk Factors " included in this Annual Report. Item** 2. Properties Our corporate headquarters **offices** are located in Encino, California and consists of approximately 20, 185 square feet of leased ~~property~~ **space** pursuant to a lease that expires on December 31, 2026. We ~~primarily~~ utilize third- party distribution networks. ~~During 2021, we purchased a 131, 930 square feet warehouse facility in Evansville, Indiana for a total purchase price of $ 1. 7 million.~~ We believe that our current facilities are suitable and adequate to meet our current needs ~~, but~~ **. We** continue to evaluate opportunities ~~for expansion~~ to support our **future** plans for growth and cost reduction. **We** ~~In addition, we~~ believe that additional or alternative space to support future use and expansion will be available on reasonable commercial terms. Item 3. Legal Proceedings We are not subject to any material legal proceedings. Item 4. Mine Safety Disclosures. Not applicable. PART II Item 5. Market for Registrant' s Common Equity, Related Stockholder Matters and Issuer Purchases of Equity Securities Market Information for Class A Common Stock Our Class A common stock has been listed on the New York Stock Exchange under the symbol " ZVIA " since July 22, 2021. Prior to that date, there was no public trading market for our Class A common stock. Our Class B common stock is neither listed nor traded. Holders of Record As of ~~March 1~~ **February 29** , ~~2023~~ **2024** , there were ~~10~~ **18** holders of record of our Class A common stock. The actual number of stockholders is greater than this number of record holders and includes stockholders who are beneficial owners but whose shares are held in street name by brokers and other nominees. As of ~~March 1~~ **February 29** , ~~2023~~ **2024** , there were ~~51~~ **42** holders of record of our Class B common stock. Dividend Policy We have never declared or paid cash dividends on our capital stock. We currently intend to retain all available funds and future earnings and we have no present intention to pay cash dividends on our common stock. We may enter into credit agreements or other borrowing arrangements in the future that will restrict our ability to declare or pay cash dividends or make distributions on our capital stock. Any determination to pay dividends to holders of our common stock will be at the discretion of our board of directors and will depend upon many factors, including our financial condition, results of operations, projections, liquidity, earnings, legal requirements, restrictions in our existing and any future debt agreements and other factors that our board of directors deems relevant. Issuer Repurchases of Equity Securities ~~Use of Proceeds and~~ Recent Sales of Unregistered Securities Item 6. **[** Reserved **]** Item 7. MANAGEMENT' S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS. The following discussion contains forward- looking statements that involve risks and uncertainties. The following discussion of our financial condition and results of operations should be read in conjunction with our consolidated financial statements and the related notes and other financial information included elsewhere in this Annual Report ~~on Form 10- K~~ . Our actual results may differ materially from those discussed in the forward- looking statements as a result of various factors, including those set forth in Part I, Item 1A. " Risk Factors " and other sections of this Annual Report ~~on Form 10- K~~ . The financial data discussed below reflects the historical results of operations and financial position of the Company. References in this Annual Report to "

Zevia, " the " Company, " " we, " " us, " and " our " refer (1) prior to the consummation of the Reorganization Transactions, to Zevia LLC, and (2) after the consummation of the Reorganization Transactions, to Zevia PBC and its consolidated subsidiaries unless the context indicates otherwise. Our historical results are not necessarily indicative of the results that may be expected for any period in the future. Overview We are a ~~high-~~ growth **beverage** company that develops, markets, sells, and distributes great tasting, zero sugar beverages made with simple, plant- based ingredients. We are a Delaware public benefit corporation and have been designated as a " Certified B Corporation, " and are focused on addressing the global health challenges resulting from excess sugar consumption by offering a broad portfolio of zero sugar, zero calorie, naturally sweetened beverages. All Zevia ® beverages are Non- GMO Project verified, gluten- free, Kosher, vegan and zero sodium and include a variety of flavors across Soda, Energy Drinks, Organic Tea, ~~Mixers,~~ and ~~Kidz~~ **Kids** drinks. Our products are distributed and sold principally across the U. S. and Canada through a diverse network of major retailers in the food, drug, warehouse club, mass, natural and e- commerce channels and in grocery and natural product stores and specialty outlets. We believe that consumers increasingly select beverage products based on taste, ingredients and fit with today' s consumer preferences, which has benefited the Zevia ® brand and resulted in over ~~one~~ **1. 9** billion cans of Zevia sold to date. **Key Events During** ~~IPO and Reorganization Transactions On July 26, 2021~~ **2023 During 2023** , we ~~completed~~ **implemented certain initiatives designed to transform** our **operations** ~~IPO of Class A common stock,~~ in **order to help support our continued growth, enhance our customer service, and drive efficiencies. During the second, third, and fourth quarters, in connection with those initiatives, we faced short- term supply chain logistics challenges** which **hindered fulfillment** ~~we sold 10, 700, 000 shares to the underwriters. Shares of Class A common stock began trading on the New York Stock Exchange under the ticker symbol " ZVIA " on July 22, 2021. These shares were sold at an~~ **and adversely impacted** ~~IPO price of $ 14. 00 per share for~~ net **sales** ~~proceeds of approximately $ 139. 7 million, after deducting underwriting discounts and commissions of $ 10. 1 million. As of December 31, 2022, Zevia PBC holds an economic interest of 68. 7 % in Zevia LLC and the remaining 31. 3 % represents the non- controlling interest. Factors Affecting the Comparability of Our Results~~ **results** ~~of Operations As~~ **and selling and marketing expenses in these quarters, specifically freight and warehousing costs as** a result of **increased inventory production levels, leading to higher storage and production costs. We implemented measures that addressed these challenges and restored service levels to previous levels, including changes in the supply chain organization and leadership, pausing certain actions of our supply chain transition, and further automation of inventory reporting and processing for greater visibility. We also introduced** a ~~number of factors~~ **brand refresh during the year** , **bringing a new logo and brand identity, in order to improve on- shelf visibility and continue to support** our ~~historical results~~ **growth. This initiative included the optimization** of ~~operations~~ **the brand portfolio and the discontinuation of selected SKUs as we continue to drive focus on our highest potential products. During the fourth quarter of 2023, we made a strategic change in how our products** are **manufactured** ~~not comparable from period to period and may not be comparable to our financial results of operations in future periods~~ . ~~Set~~ **Beginning in the first quarter of 2024, our contract manufacturers are responsible** ~~forth~~ -- **for the procurement** ~~below is a brief discussion~~ of **raw materials to produce our products, which are** ~~the~~ **then sold to us** ~~key factors impacting the comparability of our results of operations. Impact of the Reorganization Transactions The Company is classified~~ as **finished goods** ~~a corporation for U~~ . **We believe** ~~S. federal and state income tax purposes. Our accounting predecessor, Zevia LLC, was and is a flow- through entity for U. S. federal and most applicable state and local income tax purposes. As an entity classified as a partnership for tax purposes, Zevia LLC is not subject to U. S. federal and certain state and local income taxes. Any taxable income or loss generated by Zevia LLC is passed through to its members, including the Company. Zevia PBC is taxed as a C corporation and pays corporate federal, state and local taxes with respect to income allocated from Zevia LLC based on the Company' s economic ownership interest in Zevia LLC, which was 68. 7 % and 53. 4 % as of December 31, 2022 and 2021, respectively. Accordingly, the historical results of operations and other financial information set forth in~~ this ~~Annual Report do not include a provision for U. S. federal income taxes for the periods prior to the IPO. Following the completion of the Reorganization Transactions, the Company is taxed as a corporation and pays corporate federal, state and local taxes with respect to income allocated from Zevia LLC based on the Company' s economic interest in Zevia LLC, which was 68. 7 % and 53. 4 %, as of December 31, 2022 and 2021, respectively. Subsequent changes in economic ownership in Zevia LLC of the Company can occur as Zevia LLC holders may convert their shares of Class B common stock into an equivalent number of shares of Class A common stock with income (loss) allocated to the Company based on the economic interest applicable during each reporting period. Zevia LLC is the predecessor of the Company for financial reporting purposes. As a result, the consolidated financial statements of the Company recognize the assets and liabilities received in the Reorganization Transactions at their historical carrying amounts, as reflected in the historical consolidated financial statements of Zevia LLC, the accounting predecessor. In connection with the Reorganization Transactions and the IPO, we entered into the TRA described in Note 17- Income Taxes and Tax Receivable Agreement in the Notes to our Consolidated Financial Statements included in Part II, Item 8 of this Annual Report. Initial Public Offering In July 2021, the Company completed its IPO, which significantly impacted our cash, debt, and equity balances. Concurrent with the IPO, the Company also terminated its previous credit facility, which reduced our outstanding debt to zero, and our interest expense was significantly reduced in the second half of 2021 and in 2022 relative to historical results. Equity- Based Compensation In March 2021, Zevia LLC modified certain outstanding RSU awards originally granted in August 2020 to provide for vesting as follows: (i) in the event of a~~ change ~~of control,~~ **should allow us to leverage** the **purchasing power** ~~RSUs shall vest effective as~~ of ~~such change of control, or~~ **our contract manufacturers** ~~(ii) in the event of an~~ **and further diversify** ~~IPO, the RSUs shall vest in equal monthly installments over a 36- month period following the termination of any lockup period and shall be subject to the participant' s continued employment through such vesting date. In July 2021, Zevia modified all outstanding restricted phantom unit awards to permit settlement into shares, eliminating the existing cash- settlement provision. These modifications resulted in the revaluation of the awards in accordance with generally accepted accounting principles in the United States (" US GAAP "). No equity- based compensation had been recognized for all of the RSUs and restricted phantom awards as the qualifying vesting event (i. e., the IPO) was not probable. The Company recognized equity- based compensation expense of $ 25. 3 million and $ 77. 4 million for the years- ended December 31, 2022 and 2021, respectively, attributable to these RSUs and restricted phantom unit awards~~ , as well as **enable us with** ~~other~~ -- **the flexibility** ~~outstanding RSUs issued prior~~ to **scale** the ~~IPO~~ **business** . ~~As~~ **We also onboarded a new global transportation management company in the first quarter** of ~~December 31, 2022~~ **2024** ~~,~~ **to support the optimization of the procurement of freight and associated freight management activities to improve our cost management. We believe both of** ~~the~~ **these changes** ~~remaining unamortized fair value of the RSU awards~~ will ~~be recognized~~ **better optimize our supply chain in order to help support future growth and drive increasing returns** as **we scale** ~~equity- based compensation over the remaining service period of the awards which have a remaining vesting period of 25 months. Refer to Note 12- Equity- based Compensation in the Notes to our Consolidated Financial Statements included in Part II, Item 8 of this Annual Report for unamortized equity- based compensation costs related to each type of equity- based incentive award. Other~~ -- **the business.** Factors Affecting Our Performance Macroeconomic Environment **In addition to** ~~The global economy, including~~ the ~~emergence of potential new variants of COVID- 19 and its resulting impacts on the global economy, including~~ supply chain challenges **discussed above, a number of external factors, including the global economy, global health emergencies, inflationary pressures, relatively high interest rates, volatility in the financial markets, recession fears, financial institution instability, any potential shutdown of the U. S. government, global hostilities, including the military conflicts in Ukraine** and **Israel and the surrounding areas, and political tensions between the U. S. and China have impacted and may continue to impact transportation,** labor ~~shortages~~ , ~~have led to broad- based inflation in input costs, logistics, manufacturing~~ and ~~labor~~ **commodity** costs. During the year ended December 31, ~~2022~~ **2023** , we **continued to** ~~experienced~~ - **experience** ~~supply chain constraints~~ **slightly higher operating costs, including logistics, manufacturing** and **labor costs, which** ~~a significant inflationary impact compared to the prior year. These impacts have created headwinds for our products that~~ we expect to continue into ~~2023~~ **2024** . These ~~inflationary~~ pressures have and are expected to continue to impact our margins and operating results. We, along with our competitors, have increased pricing on a number of products in response to widespread inflation. These pricing increases may result in future reductions in volume. The following summarizes the components of our results of operations for the years ended December 31, **2023 and** 2022 ~~and 2021~~ , respectively. Components of Our Results of Operations Net Sales We generate net sales from **the** sales of our products, including Soda, Energy Drinks, Organic Tea, ~~Mixers,~~ and ~~Kidz~~ **Kids** drinks, to our customers, which include grocery distributors, national retailers, natural products retailers, warehouse club **retailers** and **retailers with** e- commerce channels, in the U. S. and Canada. We offer our customers sales incentives that are designed to support the distribution of our products to consumers. These incentives include discounts, trade promotions, price allowances and product placement fees. The amounts for these incentives are deducted from gross sales to arrive at our net sales. The following factors and trends in our business have driven net sales ~~growth~~ over the past two years and are expected to continue to be key drivers of our net sales ~~growth~~ for the foreseeable future: • leveraging our platform and mission to grow brand awareness, increase velocity and expand our consumer base; • continuing to grow our strong relationships across our retailer network **and retain** and expand distribution amongst new and existing channels, both in- store and online; and • continuous innovation efforts, enhancement of existing products, and introduction of additional flavors within existing categories, as well as entering into new categories. We expect both new distribution and increased organic sales from existing outlets and pricing strategies to contribute to our **future** growth **;** ~~going forward,~~ however **,** sales levels in any given period may **continue to** be impacted by seasonality ~~and~~ **, increased level of competition,** customers efforts to manage inventory **, and our ability to fulfill customer demands** . We sell our products in the U. S. and Canada, direct to retailers and also through distributors. We do not have short- or long- term sales commitments with our customers. Cost of Goods Sold Cost of goods sold consists of all costs to acquire and manufacture our products, including the cost of ingredients, raw materials, packaging, in- bound freight and logistics and third- party production fees. Our cost of goods sold is subject to price fluctuations in the marketplace, particularly in the price of aluminum and other raw materials, as well as in the cost of production, packaging, in- bound freight and logistics. Our results of operations depend on our **contract manufacturers** ability to arrange for the purchase of raw materials and the production of our products in sufficient quantities at competitive prices. We have long- term contracts with certain suppliers of stevia and **certain** ~~aluminum cans. We expect over the long term that, as the scale of our business increases, we will purchase a greater percentage of our aluminum cans directly rather than through~~ third- party ~~manufacturers. We have long- term contracts~~ - **contract** ~~with certain~~ manufacturers governing **quality control, regulatory compliance,** pricing and other terms, but these contracts generally do not guarantee any minimum ~~production volumes on the~~ **purchase commitments to our third-** ~~part~~ **party contract** ~~of the~~ manufacturers **. Beginning the first quarter of 2024, our third- party contract manufacturers procure packaging and ingredient materials to manufacture our products according to our submitted rolling forecasts, with the initial three months of each forecast generally constituting our purchase commitment** . We expect our cost of goods sold to increase in absolute dollars as our volume increases. We elected to classify shipping and handling costs for salable product outside of cost of goods sold, in selling and marketing expenses in our consolidated statements of operations and comprehensive loss. As a result, our gross profit and profit margin may not be comparable to other entities that present shipping and handling costs as a component of cost of goods sold ~~. During the year ended December 31, 2022, the Company reclassified repackaging and handling costs from cost of goods~~

~~sold to selling and marketing expenses as a result of an increasing trend in the occurrence of such fulfillment costs in the business. The Company believes this classification change better portrays the financial impacts of the fulfillment activities conducted by the Company. Refer to Note 2- Summary of Significant Accounting Policies in the Notes to our Consolidated Financial Statements included in Part II, Item 8 of this Annual Report for amounts reclassified~~. Gross Profit Gross profit consists of our net sales less costs of goods sold. Our gross profit and gross margin are affected by the mix of distribution channels of our net sales in each period, as well as the level of discounts and promotions offered during the period. Gross profit may be favorably impacted by leveraging our asset- light business model and through increased distribution direct to retailers, the increased scale of our business and our continued focus on cost **and efficiency** improvements ~~, particularly in our supply chain~~. Operating Expenses Selling and Marketing Expenses Selling and marketing expenses consist primarily of warehousing and distribution costs and advertising and marketing expenses. Warehousing and distribution costs include storage, transfer, repacking and handling fees and out- bound freight and delivery charges. Advertising and marketing expenses consist of variable costs associated with production and media buying of marketing programs and trade events **, as well as sampling and in- store demonstration costs** . Selling and marketing expenses also includes the incremental costs of obtaining contracts, such as sales commissions. Our selling and marketing expenses are expected to increase in absolute dollars **in the long- term** , both as a result of the increased warehousing and distribution costs resulting from increased net sales ~~, which we expect to be partially offset by our continued focus on cost improvements in our supply chain,~~ and as a result of increased focus on marketing programs / spend **, which we expect to be partially offset by our continued focus on cost improvements in our supply chain. Our selling expenses are expected to decrease in the short- term compared to the prior year as a result of the historical supply chain logistics challenges encountered during 2023 – refer to the Key Events During 2023 section above for additional information** . General and Administrative Expenses **General and** ~~Administrative~~ **administrative** expenses include all salary and other personnel expenses (other than equity- based compensation expense) for our employees, including employees related to management, marketing, sales, product development, quality control, accounting, information technology and other functions. Our general and administrative expenses are expected to grow in absolute dollars but decline as a percentage of net sales over time. Equity- Based Compensation Expense Equity- based compensation expense consists of the recorded expense of equity- based compensation for our employees and **, if any,** for certain consultants and service providers who are non- employees. We record equity- based compensation expense for employee grants using grant date fair value for RSUs or a Black- Scholes valuation model to calculate the fair value of stock options by date granted. Equity- based compensation cost for RSU awards is measured based on the closing fair market value of the Zevia LLC Class B unit or the Zevia PBC Class A common stock, as applicable, on the date of grant. **Our** ~~Over time, we expect our~~ equity- based compensation expense **is expected** to **remain relatively consistent in absolute dollars but decline** ~~significantly decrease compared to the years ended December 31, 2022 and 2021,~~ as a ~~result~~ **percentage** of **net sales over time** ~~the expiration of the lockup period in January 2022, which coincided with the end of the vesting period for the majority of the awards granted pre- IPO, and the acceleration of expense in 2022 in connection with the retirement of certain employees~~. Depreciation and Amortization Depreciation is primarily related to ~~building and related improvements,~~ computer equipment, quality control and marketing equipment, and leasehold improvements. Intangible assets subject to amortization consist of customer relationships and software applications. Non- amortizable intangible assets consist of trademarks, which represent the Company' s exclusive ownership of the Zevia ® brand used in connection with the manufacturing, marketing, and distribution of its beverages. We also own several other trademarks in both the U. S. and in foreign countries. Depreciation and amortization expense is expected to increase in- line with ongoing capital expenditures as our business grows. Other income ~~(expense)~~, net Other income ~~(expense)~~, net consists primarily of interest income (expense), and foreign currency (loss) gains. The following table sets forth selected items in our consolidated statements of operations and comprehensive loss for the periods presented: Year Ended December 31, (in thousands, except per share amounts) Net sales $ **166, 424 $** 163, 181 ~~$ 138, 172~~ Cost of goods sold **91, 666** 93, 160 ~~74, 231~~ Gross profit **74, 758** 70, 021 ~~63, 941~~ Operating expenses: Selling and marketing **62, 312** 52, 869 ~~45, 130~~ General and administrative **31, 495** 36, 793 ~~27, 516~~ Equity- based compensation **8, 279** 26, 880 ~~77, 724~~ Depreciation and amortization **1, 615** 1, 347 Total operating expenses **103, 701** 117, 889 ~~151, 367~~ Loss from operations (**28, 943) (** 47, 868 ~~) (87, 426~~) Other income ~~(expense)~~, net ~~(207)~~ Loss before income taxes (**28, 270) (** 47, 582 ~~) (87, 633~~) Provision for income taxes ~~(65) (34)~~ Net loss and comprehensive loss (**28, 322) (** 47, 647) ~~(87~~ **Loss attributable to noncontrolling interest 6** , ~~667)~~ **828 13, 790** Net loss attributable to Zevia ~~LLC prior to the Reorganization Transactions — 1, 913 Loss attributable to noncontrolling interest 13, 790 39, 768 Net loss attributable to Zevia~~ PBC $ (**21, 494) $ (** 33, 857 ~~) $ (45, 986~~) Net loss per share attributable to common stockholders Basic $ (0. **41) $ (0.** 81 ~~) $ (1. 33) (1~~) Diluted $ (0. **41) $ (0.** 81 ~~) $ (1. 33) (1) (1) Represents earnings per share of Class A common stock and weighted- average shares of Class A common stock outstanding for the period from July 22, 2021 through December 31, 2021, the period following the Reorganization Transactions and IPO (see Note 16 of Notes to Consolidated Financial Statements~~) The following table presents selected items in our consolidated statements of operations and comprehensive loss as a percentage of net sales for the respective periods presented. Percentages may not sum due to rounding: Year Ended December 31, Net sales % % Cost of goods sold % % Gross profit % % Operating expenses: Selling and marketing % % General and administrative % % Equity- based compensation % % Depreciation and amortization % % Total operating expenses % % Loss from operations (**17) % (** 29 ~~) % (63~~) % Other income ~~(expense)~~, net % ~~(0)~~ % Loss before income taxes (**17) % (** 29 ~~) % (63~~) % Provision for income taxes ~~(0) % (0) Net loss and comprehensive loss (29) % (63)~~ % Net loss **and comprehensive loss (17)** ~~attributable to Zevia LLC prior to the Reorganization Transactions~~ % **(29)** % Loss attributable to noncontrolling interest % % Net loss attributable to Zevia PBC (**13) % (** 21 ~~) % (33~~) % Year Ended December 31, ~~2022~~ **2023** Compared to Year Ended December 31, ~~2021~~ **2022** Year Ended December 31, Change (in thousands) Amount Percentage Net sales $ **166, 424 $** 163, 181 $ ~~138~~ **3** , **243 2** ~~172 $ 25, 009 18~~ . ~~1~~ **0** % Net sales were $ ~~163~~ **166** . ~~2~~ **4** million for the year ended December 31, ~~2022~~ **2023** as compared to $ ~~138~~ **163** . 2 million for the year ended December 31, ~~2021~~ **2022** . Equivalized cases sold were ~~13~~ **12** . ~~6~~ **7** million for the year ended December 31, ~~2022~~ **2023** as compared to ~~12~~ **13** . ~~3~~ **6** million for the year ended December 31, ~~2021~~ **2022** . Net sales growth was primarily driven by **pricing** ~~the 10. 7 % increase~~ **increases of $ 11. 5 million, partially offset by a decrease** in the number of equivalized cases sold **that resulted in** ~~, including organic growth of~~ $ ~~14~~ **8** . 3 million **lower net sales** , ~~new distribution expansion of $ 6. 3 million, and pricing increases of $ 4. 5 million~~ **which was mainly caused by short- term supply chain logistics challenges hindering fulfillment discussed in the Key Events During 2023 section above** . We define an equivalized case as a 288 fluid ounce case. Year Ended December 31, Change (in thousands) Amount Percentage Cost of goods sold $ **91, 666 $** 93, 160 $ ~~74~~ **(1** , **494) (1** ~~231 $ 18, 929 25~~ . ~~5~~ **6)** % Cost of goods sold was $ ~~93~~ **91** . ~~2~~ **7** million for the year ended December 31, ~~2022~~ **2023** as compared to $ ~~74~~ **93** . 2 million for the year ended December 31, ~~2021~~ **2022** . The ~~increase~~ **decrease** of $ ~~18~~ **1** . ~~9~~ **5** million, or ~~25~~ **1** . ~~5~~ **6** %, was primarily due to **a 6. 9 %, or** ~~higher costs due to broad- based inflation resulting in~~ $ ~~11~~ **6** . **4 million decrease in the shipment of equivalized cases and $** 0 **. 4** million **lower** ~~in higher~~ cost of goods sold **as** ~~, and~~ a ~~10. 7 % increase in the shipment of equivalized cases resulting~~ --- **result** ~~in~~ **of product mix and manufacturing costs, partially offset by higher inventory losses of** $ ~~7~~ **5** . ~~9~~ **3** million ~~in higher costs~~ **generally related to raw materials as a result** of ~~goods sold~~ **the brand refresh rollout timing, discontinuation of certain SKUs as a result of portfolio management optimization, and the procurement change with our contract manufacturers discussed in the Key Events During 2023 section above** . Gross Profit and Gross Margin Year Ended December 31, Change (in thousands) Amount Percentage Gross profit $ **74, 758 $** 70, 021 $ ~~63~~ **4** , **737** ~~941 $~~ 6 ~~, 080 9~~ . ~~5~~ **8** % Gross margin ~~42~~ **44** . 9 % ~~46~~ **42** . ~~3~~ **9** % **2. 0** Gross profit was $ ~~70~~ **74** . ~~0~~ **8** million for the year ended December 31, ~~2022~~ **2023** as compared to $ ~~63~~ **70** . ~~9~~ **0** million for the year ended December 31, ~~2021~~ **2022** . The increase in gross profit of $ **4. 7 million, or** 6. **8** ~~1 million, or 9. 5~~ %, was primarily driven by **pricing increases taken in 2022 and 2023, partially offset by lower volumes and** higher ~~net sales~~ **inventory losses. Gross margin for the year ended December 31, 2023 improved to 44. 9 % from 42. 9 % in the prior- year period. The improvement was primarily due to pricing increases taken in 2022 and 2023** , partially offset by higher **inventory losses** ~~cost of goods sold~~. ~~Gross margin~~ **Year Ended December 31, Change (in thousands) Amount Percentage Selling and marketing expenses $ 62, 312 $ 52, 869 $ 9, 443 17. 9 % Selling and marketing expenses were $ 62. 3 million** for the year ended December 31, ~~2022~~ **2023** ~~declined to 42. 9 % from 46. 3 % in the prior- year period. The decline was~~ - **as compared** ~~primarily due~~ to ~~the impact of inflationary pressures partially offset by price increases. Year Ended December 31, Change (in thousands) Amount Percentage Selling and marketing expenses $ 52, 869 $ 45, 130 $ 7, 739 17. 1 % Selling and marketing expenses were~~ $ 52. 9 million for the year ended December 31, 2022 ~~as compared to $ 45. 1 million for the year ended December 31, 2021~~. The increase of $ ~~7~~ **9** . ~~7~~ **4** million **,** or 17. ~~1~~ **9** %, was ~~largely~~ **primarily** due to $ ~~3~~ **6** . 0 million ~~in~~ **of** higher freight **transfer costs related to short- term supply chain logistics challenges hindering fulfillment discussed in the Key Events During 2023 section above,** and **$ 5. 3 million higher** warehousing costs ~~as a result~~ **resulting** ~~of~~ **from** ~~increases~~ **increased level of handling** ~~in equivalized cases produced~~ and ~~sold,~~ **storage costs which were driven by** higher **levels** ~~repacking fees~~ of **inventory production** ~~$ 2. 7 million~~, ~~and higher freight and warehousing costs of $ 3. 0 million due to inflation. These increases were~~ partially offset by **a decrease in freight out of $ 1. 3 million that resulted from lower shipments of equivalized cases and** a reduction of non- working marketing costs **offset by higher spend related to the brand- refresh rollout** of $ ~~1~~ **0** . ~~5~~ **6** million. General and Administrative Expenses Year Ended December 31, Change (in thousands) Amount Percentage General and administrative expenses $ **31, 495 $** 36, 793 $ ~~27~~ **(5** , **298) (14** ~~516 $ 9, 277 33~~ . ~~7~~ **4)** % General and administrative expenses were $ ~~36~~ **31** . ~~8~~ **5** million for the year ended December 31, ~~2022~~ **2023** as compared to $ ~~27~~ **36** . ~~5~~ **8** million for the year ended December 31, ~~2021~~ **2022** . The ~~increase~~ **decrease** of $ ~~9~~ **5** . 3 million, or ~~33~~ **14** . ~~7~~ **4** %, was primarily driven by a $ **2. 6 million decrease in employee related costs, and $ 2.** 8 ~~. 2~~ million ~~increase~~ **decrease driven by** ~~in headcount and personnel costs~~ - **cost productivity initiatives** ~~to support our growth, and a $ 1. 3 million increase in costs related to being a public company, including insurance, accounting and compliance, and legal and other professional fees~~. Year Ended December 31, Change (in thousands) Amount ~~PercentageEquity~~ ------ **Percentage Equity** - based compensation $ **8, 279 $** 26, 880 $ ~~77, 724 $~~ (~~50~~ **18** , ~~844~~ **601**) ~~N /~~ **(69. 2) %** ~~MEquity~~ - **Equity** - based compensation expense was $ ~~26~~ **8** . ~~9~~ **3** million for the year ended December 31, **2023 as compared to $ 26. 9 million for the year ended December 31,** 2022 **primarily** ~~, of which $ 3. 1 million related to RSU awards and restricted phantom stock awards that vested at the expiration of the IPO lock- up period in January 2022, $ 8. 2 million related to RSU awards that were accelerated upon retirement of certain senior management employees, and the remaining $ 15. 6 million~~ related to outstanding equity- based awards being recognized over the remaining service periods of the awards. **The decrease of $ 18. 6 million was primarily driven by $ 11. 2 million of lower** ~~Equity~~ **equity** - based compensation expense ~~was~~ **due to the acceleration of vesting of RSU awards upon retirement of senior management employees during 2022,** $ ~~77~~ **5. 9 million of expense related to the accelerated method of expense recognition on certain equity awards issued in connection with the Company' s IPO in 2021, and $ 2** . 7 million **related to** ~~for the year ended December 31, 2021, reflecting~~ RSU ~~awards~~ and **restricted** phantom stock awards that ~~generally~~ vested over six months following the IPO **in the prior year, partially offset by $ 1. 2 million of equity- based compensation expense related to new equity awards granted** . Seasonality Generally, we experience greater demand for our products during the second and third fiscal quarters, which correspond to the warmer months of the year in our major markets. As our business continues to grow, we expect to see continued seasonality effects, with net sales tending to be greater in the second and third quarters of the year. Liquidity and Capital Resources As of December 31, ~~2022~~

2023, we had $ ~~47~~ **32**. ~~4~~ **0** million in cash and cash equivalents. We believe that our cash and cash equivalents as of December 31, ~~2022~~ **2023**, together with our operating activities and available borrowings under the Secured Revolving Line of Credit **(as defined below)**, will provide adequate liquidity for ongoing operations, planned capital expenditures and other investments beyond the next 12 months. Our principal sources of liquidity are our existing cash and cash equivalents, cash generated from sales of our products, and borrowing capacity currently available under our Secured Revolving Line of Credit. Our primary cash needs are for operating expenses, working capital **,** and capital expenditures to support the growth in our business. Future capital requirements will depend on many factors, including our rate of revenue growth, gross margin and the level of expenditures in all areas of the Company. In future years, we may experience an increase in operating and capital expenditures from time to time, as needed, as we expand business activities ~~and increase headcount to promote growth~~. To the extent that existing capital resources and sales growth are not sufficient to fund future activities, we may seek alternative financing through additional equity or debt financing transactions. Additional funds may not be available on terms favorable to us or at all. Also, we will continue to assess our liquidity needs in light of current and future global health emergencies, inflationary pressures, **relatively high interest rates, volatility in** the **financial markets, recession fears, financial institution instability, any potential shutdown of the U. S. government, current and future global** hostilities ~~in Eastern Europe~~, and political tensions between the U. S. and China that may continue to disrupt and impact the global and national economies and global financial markets. If ~~the~~ **any** disruption continues into the future, we may not be able to access the financial markets and could experience an inability to access additional capital, which could negatively affect our operations in the future. Failure to raise additional capital, if and when needed, could have a material adverse effect on our financial position, results of operations, and cash flows. **The** ~~Prior to our IPO, we had financed our operations through private sales of equity securities and through sales of our products. In connection with our IPO, which was completed on July 26, 2021, we sold an aggregate of 10, 700, 000 shares of our Class A common stock at an IPO price of $ 14. 00 per share and retained approximately $ 90. 1 million in net proceeds, after deducting underwriting discounts and commissions and giving effect to the use of proceeds thereto. In addition, we incurred $ 8. 4 million of offering costs in connection with the IPO. Upon consummation of the IPO, the~~ Company ~~became~~ **is** a holding company **and** ~~with no operations of its~~ - **is** ~~own~~ **the sole managing member of Zevia LLC. The Company operates and controls all of the business and affairs of Zevia LLC**. Accordingly, the Company **is** ~~will be~~ dependent on distributions from Zevia LLC to pay its taxes, its obligations under the TRA and other expenses. Any future credit facilities may impose limitations on the ability of Zevia LLC to pay dividends to the Company. In connection with the IPO and the Reorganization Transactions **in July 2021**, the Direct Zevia Stockholders and certain continuing members of Zevia LLC received the right to receive future payments pursuant to the TRA. The amount payable under the TRA will be based on an annual calculation of the reduction in our U. S. federal, state and local taxes resulting from the utilization of certain pre- IPO tax attributes and tax benefits resulting from sales and exchanges by continuing members of Zevia LLC. See " Certain Relationships and Related Party Transactions — Tax Receivable Agreement " included in the prospectus dated July 21, 2021 and filed with the SEC on July 23, 2021. We expect that the payments that we may be required to make under the TRA may be substantial. Assuming no material changes in the relevant tax law and that we earn sufficient taxable income to realize all tax benefits that are subject to the TRA, we expect that the reduction in tax payments for us associated with the federal, state and local tax benefits described above would aggregate to approximately $ ~~65~~ **66**. ~~7~~ **1** million through 2037. Under such scenario we would be required to pay the Direct Zevia Stockholders and certain continuing members of Zevia LLC 85 % of such amount, or $ ~~55~~ **56**. ~~8~~ **2** million through 2037. The actual amounts may materially differ from these hypothetical amounts, as potential future reductions in tax payments for us and TRA payments by us will be calculated using prevailing tax rates applicable to us over the life of the TRA and will be dependent on us generating sufficient future taxable income to realize the benefit. We cannot reasonably estimate future annual payments under the TRA given the difficulty in determining those estimates as they are dependent on a number of factors, including the extent of exchanges by continuing Zevia LLC unitholders, the associated fair value of the underlying Zevia LLC units at the time of those exchanges, the tax rates applicable, our future income, and the associated tax benefits that might be realized that would trigger a TRA payment requirement. However, a significant portion of any potential future payments under the TRA is anticipated to be payable over 15 years, consistent with the period over which the associated tax deductions would be realized by us, assuming Zevia LLC generates sufficient income to utilize the deductions. If sufficient income is not generated by Zevia LLC, the associated taxable income of Zevia will be impacted and the associated tax benefits to be realized will be limited, thereby similarly reducing the associated TRA payments to be made. Given the length of time over which payments would be payable, the impact to liquidity in any single year is greatly reduced. Although the timing and extent of future payments could vary significantly under the TRA for the factors discussed above, we anticipate funding payments from the TRA from cash flows generated from operations. Credit Facility ABL Credit Facility On February 22, 2022, we obtained a revolving credit facility (the " Secured Revolving Line of Credit ~~"~~ **"**) by entering into a Loan and Security Agreement with Bank of America, N. A **(the " Loan and Security Agreement ")**. Under the Secured Revolving Line of Credit, we may draw funds up to an amount not to exceed the lesser of (i) a $ 20 million revolving commitment and (ii) a borrowing base which is comprised of inventory and receivables. Up to $ 2 million of the Secured Revolving Line of Credit may be used for letter of credit issuances with the option to increase the commitment under the Secured Revolving Line of Credit by up to $ 10 million, subject to certain conditions. The Secured Revolving Line of Credit matures on February 22, 2027. ~~There have been~~ **As of December 31, 2023,** no amounts **were** drawn ~~from~~ **under** the Secured Revolving Line of Credit. The Secured Revolving Line of Credit is secured by a first priority security interest in substantially all of the Company ~~'~~ **'** s assets. Loans under the Secured Revolving Line of Credit bear interest based on either, at our option, the Bloomberg Short- Term Bank Yield Index rate plus an applicable margin between 1. 50 % to 2. 00 % or the Base Rate (customarily defined) plus an applicable margin between 0. 50 % to 1. 00 % with margin, in each case, determined by the average daily availability under the Secured Revolving Line of Credit. ~~We are required under~~ **Under** the Secured Revolving Line of Credit **, we are required** to comply with certain covenants, including, among others, by maintaining Liquidity (as defined therein) of $ 7 million at all times until December 31, 2023. Thereafter, we must satisfy a financial covenant requiring a minimum fixed charge coverage ratio of 1. 00 to 1. 00 as of the last day of any fiscal quarter following the occurrence of certain events of default that are continuing or any day on which availability under the Secured Revolving Line of Credit is less than the greater of $ 3 million and 17. 5 % of the borrowing base, and must again satisfy such financial covenant as of the last day of each fiscal quarter thereafter until such time as there are no events of default and availability has been above such threshold for 30 consecutive days. As of December 31, ~~2022~~ **2023**, the Company was in compliance with its liquidity covenant. Cash Flows The following table presents the major components of net cash flows from and used in operating, investing and financing activities for the periods indicated. Twelve Months Ended December 31, (in thousands) Cash (used in) provided by: Operating activities $ (**16, 274) $ (** 20, 778 ~~) $ (17, 806~~) Investing activities $ **$** 27, 407 ~~$ (33, 143)~~ Financing activities $ **$** (2, 340) ~~$ 79, 123~~ Net Cash Used in Operating Activities Our cash flows used in operating activities are primarily influenced by working capital requirements. Net cash used in operating activities of $ **16. 3 million for the year ended December 31, 2023 was primarily driven by a net loss of $ 28. 3 million, partially offset by non- cash expenses of $ 11. 0 million primarily related to equity- based compensation and depreciation and amortization expense and a net increase in cash related to changes in operating assets and liabilities of $ 1. 0 million. Changes in cash flows related to operating assets and liabilities were primarily due to a net increase of $ 11. 2 million in accounts payable, accrued expenses and other current liabilities due to timing of purchases / payments and increased production of inventory, partially offset by an increase in inventories of $ 7. 0 million due to increased production of inventory as a result of the supply chain logistics challenges discussed in the Key Events During 2023, and an increase in prepaid expenses and other assets of $ 2. 6 million, primarily due to an increase in prepaid deposits related to the sale of raw materials. Net cash used in operating activities of $** 20. 8 million for the year ended December 31, 2022 was primarily driven by a net loss of $ 47. 6 million and by a net decrease in cash related to changes in operating assets and liabilities of $ 2. 1 million, partially offset by non- cash expenses of $ 28. 9 million primarily related to equity- based compensation and depreciation and amortization expense. Changes in cash flows related to operating assets and liabilities were primarily due to an increase in accounts receivable of $ 2. 0 million due to increases in net sales and a decrease in accounts **in accounts** payable and accrued expenses and other current liabilities of $ 4. 1 million, primarily due to timing of inventory purchases, partially offset by decrease in inventories of $ 3. 9 million due to timing of inventory purchases and a $ 0. 8 million decrease in prepaid expenses and other assets, primarily insurance expenses as a result of becoming a public company. Net ~~cash used in operating activities of $ 17. 8 million for the year ended December 31, 2021 was primarily driven by a net loss of $ 87. 7 million and by a net decrease in cash related to changes in operating assets and liabilities of $ 9. 5 million, partially offset by non- cash expenses of $ 79. 4 million primarily related to equity- based compensation. Changes in cash flows related to operating assets and liabilities primarily consisted of a $ 10. 7 million increase in anticipation of future sales, a $ 2. 1 million increase in accounts receivable due to increase in net sales, and a $ 2. 5 million increase in prepaid expenses and other assets, primarily insurance expenses as a result of becoming a public company, partially offset by a $ 6. 4 million increase in accounts payable, accrued expenses and other current liabilities due to our overall growth. Net~~ Cash Provided by ~~(Used in)~~ Investing Activities Net cash provided by investing activities of $ ~~27~~ **0**. ~~4~~ **8** million for the year ended December 31, **2023 was due to proceeds from sales of property, equipment, and software of $ 2. 4 million, primarily the sale of our warehouse and related assets for $ 2. 3 million, partially offset by capital expenditures of $ 1. 6 million for the purchase of marketing fixtures, software applications and computer equipment used in ongoing operations. Net cash provided by investing activities of $ 27. 4 million for the year ended December 31,** 2022 was ~~primarily~~ due to proceeds from maturities of short- term investments of $ 30. 0 million, offset by capital expenditures of $ 2. 6 million for the purchase of marketing fixtures, software applications and computer equipment used in ongoing operations. Net **Cash Provided by (Used in) Financing Activities Net** cash ~~used in investing~~ **provided by financing** activities of $ **25 thousand** ~~33. 1 million~~ for the year ended December 31, ~~2021~~ **2023** was ~~primarily~~ due to **proceeds from** ~~payments for purchases of short- term investments of $ 30. 0 million and capital expenditures of $ 3. 1 million, of which $ 1. 7 million was invested in a warehouse facility and~~ the **exercise of stock** ~~remaining capital expenditures were for software applications and computer equipment used in ongoing operations~~ --- **options**. ~~Net Cash (Used in) Provided by Financing Activities~~ Net cash used in financing activities of $ 2. 3 million for the year ended December 31, 2022 was primarily due to minimum tax withholdings paid on behalf of employees for net share settlements of $ 2. 1 million and payment of debt issuance costs of $ 0. 3 million in connection with the Secured Revolving Line of Credit ~~. Net cash provided by financing activities of $ 79. 1 million for the year ended December 31, 2021 was due to our IPO of Class A common stock, in which received net proceeds of $ 139. 7 million, after deducting underwriting discounts and commissions of $ 10. 1 million. We paid offering expenses related to the IPO and the Reorganization of $ 8. 1 million. Upon the closing of the IPO, we used (i) approximately $ 25. 5 million to purchase Class B units and corresponding shares of Class B common stock from certain Zevia LLC' s unitholders, including certain members of our senior management, at a per- unit price equal to the per- share price paid by the underwriters for shares of Class A common stock, (ii) approximately $ 0. 4 million to cancel and cash- out outstanding options held by certain option holders, including certain members of our senior management, at a per- option price equal to the per- share price paid by the underwriters for shares of Class A common stock, and (iii) approximately $ 23. 7 million to pay the cash consideration to certain pre- IPO institutional investors in connection with the merger of~~

~~the blocker corporations into Zevia PBC with Zevia PBC surviving. The IPO related amounts were partially offset by distribution to unitholders for tax payments of $ 2. 7 million~~. Non- GAAP Financial Measures We report our financial results in accordance with ~~US~~ **U. S.** GAAP. However, management believes that Adjusted EBITDA, a non- GAAP financial measure, provides investors with additional useful information in evaluating our operating performance. We calculate Adjusted EBITDA as net loss adjusted to exclude: (1) other income (expense), net, which includes interest (income) expense, foreign currency (gains) losses, and (gains) losses on disposal of fixed assets, (2) provision (benefit) for income taxes, (3) depreciation and amortization, and (4) equity- based compensation. **Also,** Adjusted EBITDA may in the future ~~also~~ be adjusted for amounts impacting net income related to the TRA liability and other infrequent and unusual transactions. Adjusted EBITDA is a financial measure that is not required by, or presented in accordance with ~~US~~ **U. S.** GAAP. We believe that Adjusted EBITDA, when taken together with our financial results presented in accordance with ~~US~~ **U. S.** GAAP, provides meaningful supplemental information regarding our operating performance and facilitates internal comparisons of our historical operating performance on a more consistent basis by excluding certain items that may not be indicative of our business, results of operations or outlook. In particular, we believe that the use of Adjusted EBITDA is helpful to our investors as it is a measure used by management in assessing the health of our business, determining incentive compensation and evaluating our operating performance, as well as for internal planning and forecasting purposes. Adjusted EBITDA is presented for supplemental informational purposes only, has limitations as an analytical tool and should not be considered in isolation or as a substitute for financial information presented in accordance with ~~US~~ **U. S.** GAAP. Some of the limitations of Adjusted EBITDA include that (1) it does not properly reflect capital commitments to be paid in the future, (2) although depreciation and amortization are non- cash charges, the underlying assets may need to be replaced and Adjusted EBITDA does not reflect these capital expenditures, (3) it does not consider the impact of equity- based compensation expense, including the potential dilutive impact thereof, and (4) it does not reflect other non- operating expenses, including interest (income) expense, foreign currency (gains) / losses and (gains) / losses on disposal of fixed assets. In addition, our use of Adjusted EBITDA may not be comparable to similarly- titled measures of other companies because they may not calculate Adjusted EBITDA in the same manner, limiting its usefulness as a comparative measure. Because of these limitations, when evaluating our performance, you should consider Adjusted EBITDA alongside other financial measures, including our net income (loss) and other results stated in accordance with ~~US~~ **U. S.** GAAP. The following table presents a reconciliation of net loss, the most directly comparable financial measure stated in accordance with ~~US~~ **U. S.** GAAP, to Adjusted EBITDA for the periods presented: Year Ended December 31, (in thousands) Net loss and comprehensive loss $ (**28, 322) $ (** 47, 647) ~~$ (87, 667)~~ Other ~~(~~income ~~) expense~~, net * **(673)** (286) Provision for income taxes Depreciation and amortization 1, **615 1,** 347 Equity- based compensation **8, 279** 26, 880 ~~77, 724~~ Adjusted EBITDA $ (19, **049) $ (19,** 641 ~~) $ (8, 705~~) * Includes interest (income) expense, foreign currency (gains) losses, and (gains) losses on disposal of fixed assets. Commitments Effective March 2022, the Company entered into an amendment to the lease for ~~our~~ **its** corporate headquarters offices to extend the **lease** term through December 31, 2023 and expand the total square footage from 17, 923 square feet to 20, 185 square feet ~~commencing~~ **which commenced** on May 1, 2022. In January 2023, the Company **further** extended the lease term through December 31, 2026. The following table summarizes our significant contractual obligations as of December 31, ~~2022~~ **2023** : Payments Due by Period Total Less Than One Year 1- 3 Years 3- 5 Years More Than Five Years (in thousands) Rent obligations (1) $ **2, 187** $ $ ~~—~~ **1, 485** $ — $ — Total $ **2, 187** $ $ ~~—~~ **1, 485** $ — $ — (1) Real estate lease payments Our inventory purchase commitments are generally short- term in nature and have ordinary commercial terms. We did not have any material long- term inventory purchase commitments as of December 31, ~~2022~~ **2023 . Our contract manufacturers are obligated to fulfill against purchase orders that are aligned with our forecast based on terms and conditions of the contract. Our forecasts provided to our contract manufacturers are short term in nature and at no time extend beyond a year** . Our leases generally consist of long- term operating leases, which are payable monthly and relate to our office space. For a further discussion on our debt and operating lease commitments as of December 31, ~~2022~~ **2023** , see the sections above as well as Note 7- Debt, and Note 8- Leases, in the Notes to our Consolidated Financial Statements included in Part II, Item 8 of this Annual Report. We expect to satisfy these commitments through a combination of cash on hand and cash generated from sales of our products. Critical Accounting Policies and Estimates Our consolidated financial statements and the related notes thereto included elsewhere in this Annual Report on Form 10- K are prepared in accordance with ~~US~~ **U. S.** GAAP. The preparation of financial statements requires us to make estimates and assumptions that affect the reported amounts of assets, liabilities, sales, costs and expenses and related disclosures. We base our estimates on historical experience and on various other assumptions that we believe to be reasonable under the circumstances. Actual results could differ significantly from our estimates. To the extent that there are differences between our estimates and actual results, our future financial statement presentation, financial condition, results of operations and cash flows will be affected. Critical accounting estimates are those that we consider the most important to the portrayal of our financial condition and operating results because they require our most difficult, subjective or complex judgments, often as a result of the need to make estimates about the effect of matters that are inherently uncertain. See Note 2. Summary of Significant Accounting Policies, in the Notes to our Consolidated Financial Statements included in Part II, Item 8 of this Annual Report, for information about these policies as well as a description of our other accounting policies. Our critical accounting estimates are described below. Revenue Recognition We recognize revenue when performance obligations under the terms of a contract with the customer are satisfied. Accruals for customer incentives and allowances, sales returns and marketing programs are established for the expected payout based on contractual terms, volume- based metrics and / or historical trends. These incentives and discounts include cash discounts, price allowances, volume- based rebates, product placement fees and certain other financial support for items such as trade promotions, displays, new products, consumer incentives and advertising assistance. Our customer incentives and allowances contain uncertainties because it requires management to make assumptions and to apply judgment regarding our contractual terms in order to estimate our customer participation and volume performance levels which impact the revenue recognition. Our estimates are based primarily on a combination of known or historical transaction experiences. Differences between estimated expenses and actual costs are normally insignificant and are recognized to earnings in the period differences are determined. Additionally, judgment is required to ensure the classification of the spend is correctly recorded as either a reduction from gross sales or advertising and marketing expense, which is a component of our selling and marketing expenses. A 10 % change in the accrual for customer incentives and allowances would have affected our income from operations by $ 0. ~~6~~ **4** million and $ 0. ~~4~~ **6** million for the years ended December 31, **2023 and** 2022 ~~and 2021~~, respectively. Inventories Inventories consist of raw materials and finished goods. Raw materials include costs for the Company' s ingredients and packaging inventories. The costs of finished goods inventories include production fees from third- party manufacturers. Inventories are stated at the lower of average cost or net realizable value. The Company regularly reviews whether the net realizable value of its inventory is lower than its carrying value. Indicators that could result in inventory write downs include age of inventory, damaged inventory, slow moving products, and products at the end of their life cycles. **These factors are impacted by market and economic conditions and changes in strategic direction. The calculation of our inventory valuation, specifically the write- down for excess or obsolete inventories, requires management to make assumptions and to apply judgment regarding forecasted customer demand that may turn out to be inaccurate. Inventory net realizable value adjustments, once established, are not reversed until the related inventory has been sold or scrapped.** While management believes that inventory is appropriately stated at the lower of average cost or net realizable value, judgment is involved in determining the net realizable value of inventory. The lower of average cost or net realizable value adjustments were not material at December 31, ~~2022~~ **2023** or December 31, ~~2021. We periodically write- down our inventory to the lower of cost and net realizable value based on our estimates that consider historical usage, future demand, and inventory production date. These factors are impacted by market and economic conditions and changes in strategic direction. The calculation of our inventory valuation, specifically the write- down for excess or obsolete inventories, requires management to make assumptions and to apply judgment regarding forecasted customer demand that may turn out to be inaccurate. Inventory valuation reserves, once established, are not reversed until the related inventory has been sold or scrapped. Inventory valuation reserves were $ 0. 4 million as of December 31,~~ 2022 ~~and 2021~~. **Income Taxes** The Company is the managing member of Zevia LLC and, as a result, consolidates the financial results of Zevia LLC in the consolidated financial statements. Zevia LLC is a pass- through entity for U. S. federal and most applicable state and local income tax purposes. As an entity classified as a partnership for tax purposes, Zevia LLC is not subject to U. S. federal and certain state and local income taxes. Any taxable income or loss generated by Zevia LLC is passed through to its members, including the Company. The Company is taxed as a **C** corporation and pays corporate federal, state and local taxes with respect to income allocated from Zevia LLC based on ~~the Company'~~ **Zevia PBC'** s economic interest in Zevia LLC, which was **75. 8 % and** 68. 7 % ~~and 53. 4 %~~ as of December 31, **2023 and** 2022 ~~and 2021~~, respectively. Subsequent changes in economic ownership in Zevia LLC of the Company can occur as Zevia LLC holders may convert their shares of Class B common stock into an equivalent number of shares of Class A common stock with income (loss) allocated to the Company based on the economic interest applicable during each reporting period. The Company accounts for income taxes under the asset and liability method, which requires the recognition of deferred tax assets and **deferred tax** liabilities (" DTAs " and " DTLs **,** " **respectively**) for the expected future tax consequences of events that have been included in the financial statements. Under this method, we determine DTAs and DTLs on the basis of the differences between the financial statement and tax bases of assets and liabilities by using enacted tax rates in effect for the year in which the differences are expected to reverse. The effect of a change in tax rates on DTAs and DTLs is recognized in income in the period that includes the enactment date. We record a valuation allowance to reduce **DTAs** ~~deferred tax assets~~ to the amount that we believe is more likely than not to be realized. In assessing the need for a valuation allowance, we consider all positive and negative evidence, including scheduled reversals of **DTLs** ~~deferred tax liabilities~~, historical levels of income, projections of future income, expectations and risk associated with estimates of future taxable income and ongoing prudent and practical tax planning strategies. To the extent that we believe it is more likely than not that some portion of our **DTAs** ~~deferred tax assets~~ will not be realized, we would increase the valuation allowance against **DTAs** ~~deferred tax assets~~. The determination of recording or releasing a tax valuation allowance is made, in part, pursuant to an assessment performed by management regarding the likelihood that we will generate sufficient future taxable income against which the benefits of our **DTAs** ~~deferred tax assets~~ may or may not be realized. This assessment requires management to exercise significant judgment and make estimates with respect to our ability to generate revenue, gross profits, operating income and taxable income in future periods. Although we believe that ~~the~~ **our** judgment ~~we~~ used is reasonable, actual results can differ due to a change in market conditions, changes in tax laws and other factors. As of December 31, ~~2022~~ **2023** , we have a full valuation allowance against **DTAs** ~~deferred tax assets~~ totaling $ ~~72~~ **75** . ~~7~~ **5** million. In accordance with ASC 740, Income Taxes we perform a comprehensive review of uncertain tax positions regularly. The guidance prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken, or expected to be taken, in a tax return. We determine the tax liability for uncertain tax positions based on a two- step process. The first step is to determine whether it is more likely than not based on technical merits that each income tax position would be sustained upon examination. The second step is to measure the tax benefit as the largest amount that has a greater than 50 % likelihood of being realized upon ultimate settlement with a tax authority that has full knowledge of all relevant information. The assessment of each tax position requires significant judgment and estimates.

All tax positions are periodically analyzed and adjusted as a result of events, such as the resolution of tax audits, issuance of new regulations or new case law, negotiations with tax authorities, and expiration of statutes of limitations. We did not record any unrecognized tax benefit as of December 31, ~~2022~~ **2023** . We recognize both accrued interest and penalties, when appropriate, in income taxes in the accompanying consolidated statements of operations and comprehensive loss. The Company expects to obtain an increase in its share of tax basis in the net assets of Zevia ~~,~~ LLC when Class B units are exchanged by the holders of Class B units for shares of Class A common stock of the Company and upon certain qualifying transactions. Each change in outstanding shares of Class A common stock of the Company results in a corresponding change in the Company ~~'~~ **'** s ownership of Class A units of Zevia ~~,~~ LLC. The Company intends to treat any exchanges of Class B units as direct purchases of LLC interests for U. S. federal income tax purposes. These increases in tax basis may reduce the amounts that Zevia PBC would otherwise pay in the future to various taxing authorities. They may also decrease gains (or increase losses) on future dispositions of certain capital assets to the extent tax basis is allocated to those capital assets. In connection with the IPO, the Company entered into a **Tax Receivable Agreement ("** TRA **")** with continuing members of Zevia LLC and the **shareholders of blocker companies of certain pre- IPO institutional investors (the "** Direct Zevia Stockholders **")** . In the event that such parties exchange any or all of their Class B units for Class A common stock, the TRA requires the Company to make payments to such holders for 85 % of the tax benefits realized, or in some cases deemed to be realized, by the Company by such exchange as a result of (i) certain favorable tax attributes acquired from the ~~Blocker~~ **blocker** ~~Companies~~ **companies** in the **course of** ~~Mergers~~ **mergers related to the IPO** (including net operating losses and the ~~Blocker~~ **blocker** ~~Companies~~ **companies** ' allocable share of existing tax basis), (ii) increases in tax basis resulting from Zevia PBC ~~'~~ **'** s acquisition of continuing ~~member~~ **members '** ~~' s~~ Zevia LLC units in connection with the IPO and in future exchanges and, (iii) tax basis increases attributable to payments made under the TRA (including tax benefits related to imputed interest). The annual tax benefits are computed by calculating the income taxes due, including such tax benefits, and the income taxes due without such benefits. The Company expects to benefit from the remaining 15 % of any tax benefits that it may actually realize. The TRA payments are not conditioned upon any continued ownership interest in Zevia ~~,~~ LLC or the Company. To the extent that the Company is unable to timely make payments under the TRA for any reason, such payments generally will be deferred and will accrue interest until paid. The timing and amount of aggregate payments due under the TRA may vary based on a number of factors, including the amount and timing of the taxable income the Company generates each year and the tax rate then applicable. The Company calculates the liability under the TRA using a complex TRA model, which includes an assumption related to the fair market value of assets. Payments are generally due under the TRA within a specified period of time following the filing of the Company' s tax return for the taxable year with respect to which the payment obligation arises, although interest on such payments will begin to accrue at a rate of the Secured Overnight Financing Rate ~~(" SOFR")~~ plus 300 basis points from the due date (without extensions) of such tax return. The amount of existing tax basis and the anticipated tax basis adjustments will vary depending upon a number of factors, including our blended federal and state tax rate and the amount and timing of our income, the increase in the Zevia' s allocable share of existing tax basis and the tax basis adjustment of the tangible and intangible assets of the Company upon the exchange of Zevia LLC units for shares of Class A common stock, and our possible utilization of certain tax attributes. As a result, payments that Zevia PBC may make under the TRA could be substantial. The TRA provides that if (i) certain mergers, asset sales, other forms of business combinations, or other changes of control were to occur; (ii) there is a material uncured breach of any obligations under the TRA; or (iii) the Company elects an early termination of the TRA, then the TRA will terminate and the Company ~~'~~ **'** s obligations, or the Company ~~'~~ **'** s successor' s obligations, under the TRA will accelerate and become due and payable, based on certain assumptions, including an assumption that the Company would have sufficient taxable income to fully utilize all potential future tax benefits that are subject to the TRA and that any Class B units that have not been exchanged are deemed exchanged for the fair market value of the Company ~~'~~ **'** s Class A common stock at the time of termination. As of December 31, ~~2022~~ **2023** , the Company **believes** ~~has concluded,~~ based on applicable accounting standards, that it was more likely than not that its **DTAs** ~~deferred tax assets~~ subject to the TRA would not be realized **as of December 31, 2023** ; therefore, the Company has not recorded a liability related to the tax savings it may realize from utilization of such **DTAs** ~~deferred tax assets~~ . The TRA liability that would be recognized if the associated tax benefits were determined to be fully realizable totaled $ **56. 2 million and $** 55. 8 million at December 31, **2023 and** 2022 **, respectively. The increase in the TRA liability is primarily related to Class B to Class A exchanges during the year ended December 31, 2023** . If utilization of the **DTAs** ~~deferred tax asset~~ subject to the TRA becomes more likely than not in the future, the Company will record a liability related to the TRA **,** which will be recognized as **an** expense within its consolidated statements of operations **and comprehensive loss** . Recent Accounting Pronouncements Refer to Note 2- Summary of Significant Accounting Policies in the Notes to our Consolidated Financial Statements included in this Annual Report for a discussion of recently issued accounting pronouncements not yet adopted. Emerging Growth Company Status We are an " emerging growth company, " as defined in the JOBS Act, and we may take advantage of certain exemptions from various reporting requirements that are applicable to other public companies that are not " emerging growth companies. " We may take advantage of these exemptions until we are no longer an " emerging growth company. " Section 107 of the JOBS Act provides that an " emerging growth company " can take advantage of the extended transition period afforded by the JOBS Act for the implementation of new or revised accounting standards. We have elected to use the extended transition period for complying with new or revised accounting standards and as a result of this election, our financial statements may not be comparable to companies that comply with public company effective dates. We may take advantage of these exemptions up until the last day of the fiscal year following the fifth anniversary of the IPO or such earlier time that we are no longer an emerging growth company. We would cease to be an emerging growth company if any of the following events occur ~~;~~ **:** (i) we have more than $ 1. 235 billion in annual revenue, (ii) we have more than $ 700. 0 million in market value of our Class A common stock held by non- affiliates (and we have been a public company for at least 12 months and have filed one annual report on Form 10- K) or (iii) we issue more than $ 1. 0 billion of non- convertible debt securities over a three- year period. Item 7A. Quantitative and Qualitative Disclosures About Market Risk. We are exposed to certain market risks in the ordinary course of our business. These risks primarily consist of raw material prices, foreign exchange, inflation and commodities as follows: Raw Material Risk Our profitability is dependent on, among other things, our ability to anticipate and react to raw material costs. Currently, a key ingredient in our products is stevia extract. ~~We have a two- year agreement effective June 1, 2021 with~~ **Our stevia leaf extract is procured by our contract manufacturers and sourced from** a large multi- national ingredient company ~~for the supply of stevia on similar terms as our prior~~ **with whom we have a long- standing relationship through a two- year** agreement ~~with the same ingredient company~~ **that was entered into effective October 15** , ~~including~~ **2023 which includes** fixed pricing for the duration of the term. ~~The~~ **During 2023, we also tested and approved the use of another stevia leaf extract supplier, whose stevia leaf is derived from a region different than the above supplier. We continue to seek to diversity alternative sources of supply to mitigate potential supply disruptions. However, there can be no assurance that we will be able to secure alternative sources of supply. Additionally, the** prices of stevia and other ingredients we use are subject to many factors beyond our control, such as market conditions, climate change, supply chain challenges, and adverse weather conditions **. Our aluminum cans are procured by our contract manufacturers through various can manufacturers** . The price for aluminum cans also fluctuates depending on market conditions. Our **contract manufacturers** ability to continue to procure enough aluminum cans at reasonable prices will depend on future developments that are highly uncertain. ~~For the year ended December 31, 2022, a hypothetical 10 % increase or 10 % decrease in the weighted average cost of aluminum would have resulted in an increase of approximately $ 1. 5 million or a decrease of $ 1. 5 million, respectively, to cost of goods sold.~~ We **, along with our contract manufacturers,** are working to diversify our sources of supply and intend to enter into additional long- term contracts to better ensure stability of prices of our raw materials. Foreign Exchange Risk The majority of our sales and costs are denominated in U. S. dollars and are not subject to foreign exchange risk. As we source some ingredients and packaging materials from international sources, our results of operations could be impacted by changes in exchange rates. We sell and distribute our products to Canadian customers, who are invoiced and remit payment in Canadian dollars. All Canadian dollar transactions are translated into U. S. dollars using period- end rates of exchange for assets and liabilities, and average rates of exchange for the period for sales and expenses. To the extent we increase sourcing from outside the ~~United States~~ **U. S.** or increase net sales outside of the ~~United States~~ **U. S.** that are denominated in currencies other than the U. S. dollar, the impact of changes in exchange rates on our results of operations would increase. Foreign exchange gains and losses were not material for the years ended December 31, **2023 and** 2022 ~~and 2021~~ . Inflation Risk We believe that inflation has had a material effect on our business, results of operations, and financial condition. If our costs were to become subject to further and prolonged significant inflationary pressures, we may not be able to fully offset such higher costs through price increases. Our inability or failure to do so could harm our business, results of operations and financial condition. Commodity Risk We are subject to market risks with respect to commodities because our ability to recover increased costs through higher pricing may be limited by the competitive environment in which we operate. Our principal commodities risks relate to ~~our~~ purchases of aluminum, diesel fuel, cartons and corrugate. Item 8. Financial Statements and Supplementary Data. INDEX TO CONSOLIDATED FINANCIAL STATEMENTSReport of Independent Registered Public Accounting Firm Consolidated Balance Sheets Consolidated Statements of Operations and Comprehensive Loss Consolidated Statements of Changes in ~~Redeemable Convertible Preferred Units and~~ Equity ~~(Deficit)~~ Consolidated Statements of Cash Flows Notes to Consolidated Financial StatementsREPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM To the ~~stockholders~~ **Stockholders** and the Board of Directors of Zevia PBC **:** Opinion on the Financial Statements We have audited the accompanying consolidated balance sheets of Zevia PBC and its subsidiary (the ~~"~~ **"** Company ~~"~~ **"**) as of December 31, **2023 and** 2022 ~~and 2021~~ , the related consolidated statements of operations and comprehensive loss, consolidated ~~statement~~ **statements** of changes in ~~redeemable convertible preferred units and~~ equity ~~(deficit)~~ , and consolidated ~~statement~~ **statements** of cash flows ~~,~~ for each of the two years in the period ended December 31, ~~2022~~ **2023** , and the related notes (collectively referred to as the ~~"~~ **"** financial statements ~~"~~ **"**). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, **2023 and** 2022 ~~and 2021~~ , and the results of its operations and its cash flows for each of the two years in the period ended December 31, ~~2022~~ **2023** , in conformity with accounting principles generally accepted in the United States of America. Basis for Opinion These financial statements are the responsibility of the Company ~~'~~ **'** s management. Our responsibility is to express an opinion on the Company ~~'~~ **'** s financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to the Company in accordance with the **US** ~~U. S.~~ federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB. We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits, we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Company' s internal control over financial reporting. Accordingly, we express no such opinion. Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion. / s / Deloitte & Touche LLP March ~~10~~ **6** , ~~2023~~ **2024** We have served as the Company' s auditor since 2020. ZEVIA PBC CONSOLIDATED BALANCE SHEETS (in thousands, except share and per share amounts) December 31, ~~2022~~ **2023** December 31, ~~2021~~ **2022** ASSETS Current assets: Cash and cash equivalents $ **31, 955 $** 47, 399 ~~$ 43, 110 Short- term investments — 30, 000~~ Accounts receivable, net 11, **119 11,** 077 ~~9, 047~~ Inventories **34, 550** 27, 576 ~~31, 501~~ Prepaid expenses and other current assets **5, 063** 2, 607 ~~3, 421~~ Total current assets **82, 687** 88, 659 ~~117, 079~~ Property and equipment, net **2, 109** 4, 641 ~~3, 169~~ Right- of- use assets under operating leases, net **1, 959** Intangible assets, net **3, 523** 4, 385 ~~4, 233~~ Other non- current assets Total assets $ **90, 857 $** 98, 932 ~~$ 124, 993~~ LIABILITIES AND EQUITY Current liabilities: Accounts payable $ **21, 169 $** 8, 023 ~~$ 13, 492~~ Accrued expenses and other current liabilities **5, 973** 8, 408 ~~6, 705~~ Current portion of operating lease liabilities Total current liabilities **27, 717** 17, 146 ~~20, 433~~ Operating lease liabilities, net of current portion **1, 373** — Total liabilities **29, 090** 17, 146 ~~20, 434~~ Commitments and contingencies (Note 9) Stockholders ~~'~~ **'** equity Preferred Stock, $ 0. 001 par value. 10, 000, 000 shares authorized, no shares issued and outstanding as of December 31, ~~2022~~ **2023** and December 31, ~~2021~~ **2022** . — — Class A common stock, $ 0. 001 par value. 550, 000, 000 shares authorized, **54, 220, 017 and** 47, 774, 046 ~~and 34, 463, 417~~ shares issued and outstanding as of December 31, ~~2022~~ **2023** and December 31, ~~2021~~ **2022** , respectively. Class B common stock, $ 0. 001 par value. 250, 000, 000 shares authorized, **17, 283, 177 and** 21, 798, 600 ~~and 30, 113, 152~~ shares issued and outstanding as of December 31, ~~2022~~ **2023** and December 31, ~~2021~~ **2022** , respectively. Additional paid- in capital **191, 144** 189, 724 ~~174, 404~~ Accumulated deficit (**101, 337) (** 79, 843 ~~) (45, 986~~) Total Zevia PBC ~~stockholder~~ **stockholders '** ~~' s~~ equity **89, 878** 109, 951 ~~128, 482~~ Noncontrolling interests (28, **111) (28,** 165 ~~) (23, 923~~) Total equity **61, 767** 81, 786 ~~104, 559~~ Total liabilities and equity $ **90, 857 $** 98, 932 ~~$ 124, 993~~ The accompanying notes are an integral part of these consolidated financial statements. CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE LOSS Year Ended December 31, (in thousands, except share and per share amounts) Net sales $ **166, 424 $** 163, 181 ~~$ 138, 172~~ Cost of goods sold **91, 666** 93, 160 ~~74, 231~~ Gross profit **74, 758** 70, 021 ~~63, 941~~ Operating expenses: Selling and marketing **62, 312** 52, 869 ~~45, 130~~ General and administrative **31, 495** 36, 793 ~~27, 516~~ Equity- based compensation **8, 279** 26, 880 ~~77, 724~~ Depreciation and amortization **1, 615** 1, 347 Total operating expenses **103, 701** 117, 889 ~~151, 367~~ Loss from operations (**28, 943) (** 47, 868 ~~) (87, 426~~) Other income ~~(expense)~~ , net ~~(207)~~ Loss before income taxes (**28, 270) (** 47, 582 ~~) (87, 633~~) Provision for income taxes ~~(65) (34)~~ Net loss and comprehensive loss (**28, 322) (** 47, 647) ~~(87~~ **Loss attributable to noncontrolling interest 6** , ~~667)~~ **828 13, 790** Net loss attributable to Zevia ~~LLC prior to the Reorganization Transactions — 1, 913 Loss attributable to noncontrolling interest 13, 790 39, 768 Net loss attributable to Zevia~~ PBC $ (**21, 494) $ (** 33, 857 ~~) $ (45, 986~~) Net loss per share attributable to common stockholders Basic $ (0. **41) $ (0.** 81 ~~) $ (1. 33) (1~~) Diluted $ (0. **41) $ (0.** 81 ~~) $ (1. 33) (1~~) Weighted average common shares outstanding Basic **50, 618, 758** 43, 469, 383 ~~34, 450, 409~~ Diluted **50, 618, 758** 43, 469, 383 ~~34, 450, 409 (1) Represents earnings per share of Class A common stock and weighted- average shares of Class A common stock outstanding for the period from July 22, 2021 through December 31, 2021, the period following the reorganization transactions and initial public offering (see Note 16).~~ CONSOLIDATED STATEMENTS OF CHANGES IN ~~REDEEMABLE CONVERTIBLE PREFERRED UNITS AND~~ EQUITY ~~(DEFICIT) Redeemable Convertible Preferred Units~~ Class A Common Stock Class B Common Stock Additional (in thousands, except for share amounts) ~~Units Amount Members' Deficit~~ Shares Amount Shares Amount Paid inCapital AccumulatedDeficit Noncontrolling interest TotalEquity Balance at ~~December 31~~ **January 1** , ~~2020~~ **2022** ~~26~~ **34** , ~~322~~ **463** , ~~803~~ **417** $ ~~232~~ **30** , ~~457~~ **113, 152** $ ~~(196, 812) —~~ $ ~~— —~~ **174, 404** $ ~~—~~ **(45, 986)** $ ~~—~~ **(23, 923)** $ ~~— $ — $ (196, 812) Exercise of common units prior to the Reorganization Transactions — — — — — — — — — Equity- based compensation prior to the Reorganization Transactions — — — — — — — — — — Net loss prior to the Reorganization Transactions — — (1, 913) — — — — — — — — — (1, 913) Distributions to unitholders for tax payments — — (2, 669) — — — — — — — — — (2, 669) Balance prior to the Reorganization Transactions 26, 322, 803 232, 457 (201, 311) — — — — — — — — — (201, 311) Impact of Reorganization and IPO — — — — — — — — — — — — Effect of the Reorganization Transactions (26, 322, 803) (232, 457) 219, 633 23, 716, 450 — — 12, 800 — — 232, 457 Issuance of Class A common stock in IPO, net of commission — — — — 6, 900, 000 — — 90, 073 — — 90, 080 Issuance of Class B units to Zevia LLC unitholders — — — — — — 30, 114, 488 (30) — — — Purchases of Zevia LLC units in connection with IPO — — (2, 037) 3, 767, 440 — — 2, 034 — — — — Cancellation of options in connection with IPO — — (423) 32, 560 — — — — — — Cancellation of options — — — — — — — — — (4) — — (4) Offering costs — — — — — — — — — (8, 367) — — (8, 367) Repurchase and cancellation of Zevia LLC units — — (17) — — (1, 336) — — — — — (17) Allocation of equity to noncontrolling interest — — (15, 845) — — — — — — — — 15, 845 — Exercise of stock options — — — — 46, 967 — — — — (178) — — (178) Equity- based compensation — — — — — — — — — 77, 651 — — 77, 651 Net loss post- Reorganization Transactions — — — — — — — — — — (45, 986) (39, 768) (85, 754) Balance at December 31, 2021 — — — 34, 463, 417 30, 113, 152 174, 404 (45, 986) (23, 923)~~ 104, 559 Vesting and release of common stock under equity incentive plans, net ~~— — —~~ 4, 749, 662 — — (2, 136) — — (2, 130) Exchange of Class B common stock for Class A common stock ~~— — —~~ 8, 314, 552 (8, 314, 552) (8) (9, 548) — 9, 548 — Exercise of stock options ~~— — —~~ 246, 415 — — — — — Equity- based compensation — — — — ~~— — —~~ 26, 880 — — 26, 880 Net loss — — — — — — ~~— — —~~ (33, 857) (13, 790) (47, 647) Balance at December 31, 2022 ~~— $ — —~~ 47, 774, 046 $ 21, 798, 600 $ $ 189, 724 $ (79, 843) $ (28, 165) $ 81, 786 **Vesting and release of common stock under equity incentive plans, net 1, 848, 288 — — (1) — — — Exchange of Class B common stock for Class A common stock 4, 454, 900 (4, 454, 900) (5) (6, 883) — 6, 883 — Disposition of cost method investment in redemption of Class B common stock — — (60, 523) — — — (1) (1) Exercise of stock options 142, 783 — — — — — Equity- based compensation — — — — 8, 279 — — 8, 279 Net loss — — — — — — (21, 494) (6, 828) (28, 322) Balance at December 31, 2023 54, 220, 017 $ 17, 283, 177 $ $ 191, 144 $ (101, 337) $ (28, 111) $ 61, 767** CONSOLIDATED STATEMENTS OF CASH FLOWS Year Ended December 31, (in thousands) Operating activities: Net loss $ (**28, 322) $ (** 47, 647 ~~) $ (87, 667~~) Adjustments to reconcile net loss to net cash **provided by (** used in **)** operating activities: Non- cash lease expense Depreciation and amortization 1, **615 1,** 347 Loss ~~(gain)~~ on ~~sale~~ **disposal** of **property,** equipment ~~(4)~~ **and software, net** Amortization of debt issuance cost Equity- based compensation **8, 279** 26, 880 ~~77, 724~~ Changes in operating assets and liabilities: Accounts receivable, net (**42) (** 2, 030) ~~(2, 062)~~ Inventories **(6, 974)** 3, 925 ~~(10, 701)~~ Prepaid expenses and other assets (2, ~~481~~ **573**) Accounts payable **13, 640** (5, 850) ~~4, 396~~ Accrued expenses and other current liabilities **(2, 435)** 1, 703 ~~1, 960~~ Operating lease liabilities (**585) (** 672 ~~) (624~~) Net cash used in operating activities (**16, 274) (** 20, 778 ~~) (17, 806~~) Investing activities: Proceeds from maturities of short- term investments **—** 30, 000 **Purchases of property, equipment and software (1, 624) (2, 593) Proceeds from sales of property and equipment 2, 429** — ~~Payments for purchases of short- term investments — (30, 000) Purchases of property, equipment and software (2, 593) (3, 143)~~ Net cash provided by ~~(used in)~~ investing activities 27, 407 ~~(33, 143)~~ Financing activities: ~~Proceeds from revolving line of credit (1) — 74, 721 Repayment of revolving line of credit (1) — (74, 721)~~ Payment of debt issuance costs **—** (334) ~~—~~ Minimum tax withholding paid on behalf of employees for net share settlement **—** (2, 130) ~~—~~ Proceeds from exercise of stock options ~~— Proceeds from exercise of common units — Exercise of stock options — (178) Repurchase of Zevia LLC units — (17) Distribution to unitholders for tax payments — (2, 669) Proceeds from issuance of Class A common stock sold in IPO, net of underwriting discounts and commissions — 139, 689 Use of proceeds from issuance of Class A common stock to purchase Zevia LLC Units — (49, 609) Cancellation of options in IPO — Cancellation of options — (4) Payment of IPO costs — (8, 101)~~ Net cash ~~(used in)~~ provided by **(used in)** financing activities (2, 340) ~~79, 123~~ Net change from operating, investing, and financing activities **(15, 444)** 4, 289 ~~28, 174~~ Cash and cash equivalents at beginning of period **47, 399** 43, 110 ~~14, 936~~ Cash and cash equivalents at end of period $ **31, 955 $** 47, 399 ~~$ 43, 110~~ Non- cash investing and financing activities Capital expenditures included in accounts payable $ $ Conversion of Class B common stock to Class A common stock $ **6, 883 $** 9, 548 ~~$ —~~ Operating lease right- of- use assets obtained in exchange for lease liabilities $ 1, **818 $ 1,** 150 ~~$ — Unpaid IPO offering costs $ — $~~ Supplemental Disclosure of Cash Flow Information: Cash paid for interest $ $ Cash paid for income taxes $ $ ~~- (1) Zevia PBC' s revolving line of credit provides for daily drawdowns and repayments of amounts outstanding. As of December 31, 2021, no amounts were outstanding due to the termination of the line of credit in July 2021. Consistent with the provisions of ASC Topic 230, Statement of Cash Flows, Zevia PBC has presented daily draw- downs and repayments under its revolving line of credit with its lender on a gross basis in the consolidated statements of cash flows for the year ended December 31, 2021.~~ NOTES TO CONSOLIDATED FINANCIAL STATEMENTS 1. DESCRIPTION OF BUSINESSOrganization and operationsZevia PBC (the ~~"~~ **"** Company ~~"~~ **, " " we, " " us, " " our "**) **, is a growth beverage company that** develops, markets, sells, and distributes **great tasting,** ~~a wide variety of~~ zero sugar **beverages made with simple, plant- based ingredients. We are a Delaware public benefit corporation and have been designated as a " Certified B Corporation, " and are focused on addressing the global health challenges resulting from excess sugar consumption by offering a broad portfolio of zero sugar** , zero calorie, ~~non~~ **naturally sweetened beverages. All Zevia ® beverages are Non** - GMO Project verified, gluten- free, Kosher, vegan ~~,~~ **and** zero sodium ~~carbonated and non- carbonated beverages under the Zevia ® brand~~ -- **and** ~~name that~~ include a **variety** ~~broad assortment~~ of flavors across Soda, Energy Drinks, Organic ~~Teas~~ - **Tea** , ~~Mixers,~~ and ~~Kidz~~ **Kids** drinks. **Our** ~~Zevia PBC' s~~ products are distributed and sold principally across the United States ~~of America~~ (~~"~~ **"** U. S. ~~"~~ **"**) and Canada through a diverse network of major retailers ~~(both brick- and- mortar~~ **in the food, drug, warehouse club, mass, natural** and e- commerce ~~), including~~ **channels and in** grocery **and natural product** stores ~~, natural products stores, warehouse clubs,~~ and specialty outlets. ~~Zevia PBC~~ **The Company** ' s products are manufactured and ~~generally~~ maintained at third- party beverage production and warehousing facilities located in both the ~~United States~~ **U. S.** and Canada. **The Company completed its** ~~Initial Public Offering and Reorganization TransactionsOn July 21, 2021, the registration statement on Form S- 1 of Zevia PBC was declared effective by the Securities and Exchange Commission (" SEC") related to the~~ initial public offering (~~"~~ **"** IPO ~~") of its Class A common stock. On July 22, 2021, the Company' s Class A common stock began trading on the New York Stock Exchange under the ticker symbol " ZVIA~~ " **)** ~~. The Company completed the IPO~~ of 10, 700, 000 shares of its Class A common stock at an offering price of $ 14. 00 per share on July 26, 2021. **Its** ~~The Company received aggregate net proceeds of approximately $ 139. 7 million after deducting underwriting discounts and commissions of $ 10. 1 million. The underwriters did not exercise their option to purchase 1, 605, 000 additional shares of~~ Class A common stock **is listed** ~~and that option expired~~ on ~~August 20, 2021~~ **the New York Stock Exchange trading under the ticker symbol " ZVIA** . **"** In connection with the IPO, the Company **also** completed ~~the following~~ **certain reorganization** transactions (**the** " Reorganization Transactions ") **, pursuant** ~~: • Zevia LLC recapitalized its common and preferred membership interests into a single class of common units and each common unit outstanding after giving effect thereto was reclassified as two~~ - **to** ~~Class B units on a one- to- two basis; • The Company amended and restated its certificate of incorporation in its entirety to, among other things: (i) authorize 800, 000, 000 shares of common stock, 550, 000, 000 shares of~~ which ~~are designated as " Class A Common Stock " and 250, 000, 000 shares of which are designated as " Class B Common Stock; " and (ii) authorize 10, 000, 000 shares of undesignated preferred stock that may be issued from time to time by the Company' s Board of Directors in one or more series and amended and restated its bylaws in their entirety to, among other things: (a) establish procedures relating to the presentation of stockholder proposals at stockholder meetings; (b) establish procedures relating to the nomination of directors; and (c) conform to the~~

~~provisions of the amended and restated certificate; • The limited liability company agreement of Zevia LLC was amended and restated (the " Amended and Restated Zevia LLC Agreement ") to, among other things, provide for Class A units and Class B units and appoint the Company as the sole managing member of Zevia LLC; • The Company assumed all outstanding equity awards of Zevia LLC on a one- to- two basis; • The Amended and Restated Zevia LLC Agreement classified the interests acquired by the Company as Class A units, reclassified the interests held by the continuing members of Zevia LLC as Class B units and permits the continuing members of Zevia LLC to exchange Class B units for shares of Class A common stock on a one- for- one basis or, at the election of the Company, for cash. For each membership unit of Zevia LLC that is reclassified as a Class B unit, the Company issued one corresponding share of its Class B common stock to the continuing members; • The Company contributed approximately $ 90. 1 million of the net proceeds of the IPO to Zevia LLC to acquire 6, 900, 000 newly issued Class A units of Zevia LLC at a per- unit price equal to the per- share price paid by the underwriters for shares of Class A common stock in the IPO. The Company retained $ 81. 7 million of the total IPO proceeds after $ 8. 4 million of offering costs. The retained proceeds will ultimately be used by the Company for working capital and other general corporate purposes; • The Company used approximately $ 25. 5 million of the net proceeds of the IPO to purchase 1, 956, 142 Class B units and corresponding shares of Class B common stock from certain of Zevia LLC' s unitholders, including certain members of senior management, at a per- unit price equal to the per- share price paid by the underwriters for shares of Class A common stock in the IPO. Such units were immediately converted into an equivalent number of Class A units; • The Company used approximately $ 0. 4 million of the net proceeds of the IPO to cancel and cash- out of 32, 560 outstanding options held by certain option holders, including certain members of senior management, at a per- option price equal to the per- share price paid by the underwriters for shares of Class A common stock in the IPO. The Company received an equivalent number of Class A units from Zevia LLC in exchange for the cancellation of such options; • Zevia PBC formed a new, first- tier merger subsidiary with respect to each blocker company of certain pre- IPO institutional investors (" Direct Zevia Stockholders "), and contemporaneously with the IPO, each respective merger subsidiary merged with and into the respective blocker company, with the blocker company surviving. Immediately thereafter, each blocker company merged with and into Zevia PBC, with Zevia PBC surviving. As a result of the blocker mergers, the 100 % owners of the blocker companies acquired an aggregate of 23, 716, 450 shares of newly issued Class A common stock and received approximately $ 23. 7 million in cash consideration in exchange for 1, 811, 298 previously- held Class B units, which were immediately converted into an equivalent number of Class A units in the hands of Zevia PBC, and the blocker companies ceased to own any Zevia LLC units; and • The Company entered into an Amended and Restated Registration Rights Agreement with the Class B stockholders to provide for certain rights and restrictions after the IPO. 48 Immediately following the closing of the IPO on July 26, 2021,~~ Zevia LLC became the predecessor of the Company for financial reporting purposes. The Company is a holding company, and its sole material asset is its controlling equity interest in Zevia LLC. As the sole managing member of Zevia LLC, the Company operates and controls all of the business and affairs of Zevia LLC. ~~This reorganization is accounted for as a reorganization of entities under common control. As a result, the consolidated financial statements of the Company will recognize the assets and liabilities received in the reorganization at their historical carrying amounts, as reflected in the historical financial statements of Zevia LLC. The Company has consolidated Zevia LLC in its financial statements and record a noncontrolling interest related to the Class B units held by the Class B stockholders on its consolidated balance sheet and statement of operations. As of December 31, 2022 and 2021, the Company held an economic interest of 68. 7 % and 53. 4 %, respectively, in Zevia LLC and the remaining 31. 3 % and 46. 6 %, respectively, represents the non- controlling interest.~~ 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIESBasis of presentationThe accompanying consolidated financial statements have been prepared in accordance with generally accepted accounting principles in the ~~United States~~ **U. S.** (~~" US~~ **" U. S.** GAAP ~~"~~ **"**). Principles of ConsolidationThe consolidated financial statements include the accounts of the Company and its subsidiary, Zevia LLC, that it controls due to ownership of a majority ~~voting~~ **equity** interest. All intercompany transactions and balances have been eliminated in consolidation. The Company owns a majority economic interest in, and operates and controls all of the businesses and affairs of, Zevia LLC. Accordingly, the Company has prepared these consolidated financial statements in accordance with Accounting Standards Codification (" ASC ") Topic 810, Consolidation. ~~In connection with the IPO, the Company completed the Reorganization Transactions, which were accounted for consistent with a combination of entities under common control. As a result, the financial reports filed with the SEC by the Company subsequent to the Reorganization Transactions are prepared " as if " Zevia LLC is the accounting predecessor of the Company. The historical operations of Zevia LLC are deemed to be those of the Company. Thus, the consolidated financial statements included in this report reflect (i) the historical operating results and financial position of Zevia LLC prior to the Reorganization Transactions; (ii) the consolidated results of operations and financial position of the Company and Zevia LLC following the Reorganization Transactions; and (iii) the Company' s equity structure for all periods presented. No step- up basis of intangible assets or goodwill was recorded.~~ On January 1, 2022, ~~Zevia PBC~~ **the Company** and Zevia LLC entered into a service agreement to transfer the services of all employees of ~~Zevia PBC~~ **the Company** to Zevia LLC. Under terms of the service agreement between the entities, the payroll costs of employees are borne by Zevia LLC while certain other non- payroll costs, such as those associated with stock compensation arrangements, remain with ~~Zevia PBC~~ **the Company** . In addition, pursuant to the Thirteenth Amended and Restated Limited Liability Company Agreement of Zevia LLC **,** dated as of July 21, 2021, Zevia LLC shall reimburse **the Company** ~~Zevia PBC,~~ for certain expenses for overhead, administrative, and other expenses, at ~~Zevia PBC'~~ **the Company'** s discretion. For the ~~year~~ **years** ended December 31, **2023 and** 2022, it was determined that the majority of such costs ~~should~~ **will** be retained by ~~Zevia PBC~~ **the Company** , with certain costs directly attributable to Zevia LLC being borne by that entity. These costs impacted the amount of net loss reported by Zevia LLC and consequently impacted the amount allocated to noncontrolling interest. ~~ReclassificationsCertain amounts from prior periods have been reclassified in the consolidated balance sheet and consolidated statement of operations and comprehensive loss to conform to the current period presentation. For the activity in the periods prior to the IPO and Reorganization Transactions, common stock, additional paid- in capital, and accumulated deficit information has been combined and presented as member' s deficit in the accompanying consolidated balance sheets and consolidated statements of changes in redeemable convertible preferred units and equity (deficit). Consolidated Balance Sheet: The following table presents the adjustments made to the Consolidated Balance Sheet as of December 31, 2021, in order to reclassify computer software costs from property and equipment, net, to intangible assets, net in accordance with Accounting Standard Codification (" ASC") Topic 350, Intangibles — Goodwill and Other: (in thousands) December 31, 2021 (as reported) Adjustments December 31, 2021 (adjusted) Property and equipment, net $ 3, 664 $ (495) $ 3, 169 Intangible assets, net 3, 738 4, 233 Consolidated Statement of Operations and Comprehensive Loss: The following table presents the reclassifications made to the Consolidated Statements of Operations and Comprehensive Loss for the year ended December 31, 2021 in order to reclassify repackaging and handling costs from cost of goods sold to selling and marketing expenses. The Company believes this classification change better portrays the financial impacts of the fulfillment activities conducted by the Company. The Company made this change in classification during the year ended December 31, 2022 as a result of an increasing trend in the occurrence of such fulfillment costs in the business. (in thousands) Year Ended December 31, 2021 (as reported) Reclassification Year Ended December 31, 2021 (adjusted) Cost of goods sold $ 76, 958 $ (2, 727) $ 74, 231 Gross profit 61, 214 2, 727 63, 941 Selling and marketing expenses 42, 403 2, 727 45, 130 49~~ Use of estimatesThe preparation of the consolidated financial statements in accordance with ~~US~~ **U. S.** GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, as well as the reported amount of net sales and expenses during the reporting period. Actual results could differ from those estimates. Significant estimates made by the Company relate to: net sales and associated cost recognition; the useful lives assigned to and the recoverability of property and equipment; ~~reserves~~ **adjustments** recorded for inventory obsolescence **and adjustments made for net realizable value** ; the incremental borrowing rate for lease liabilities; allowance for doubtful accounts; **the useful lives assigned to and the** recoverability of intangible assets; realization of deferred tax assets; and the determination of the fair value of equity instruments, including ~~redeemable convertible preferred and common units,~~ restricted unit awards, and equity- based compensation awards. On an ongoing basis, the Company evaluates its estimates compared to historical experience and trends, which form the basis for making judgments about the carrying value of its assets and liabilities. **At** ~~As of~~ December 31, ~~2022~~ **2023** , the Company' s operations continued to be impacted by **higher** ~~the effects of the COVID- 19 pandemic including the emergence of new variants, with respect to broad- based inflation in input costs, logistics,~~ manufacturing **, freight,** and labor costs ~~,~~ **as a result of the short- term supply chain logistics challenges** ~~During~~ **during** ~~the year ended December 31, 2022~~ **2023** , **which** the Company ~~experienced significant inflationary impact~~ **does not expect to continue in 2024, as well as increased operating costs as a result of the global economy and political and economic uncertainties** , which ~~has created headwinds that~~ the Company expects to continue ~~into~~ **in** ~~2023~~ **2024** . The ~~effects of the COVID- 19 pandemic are expected to continue to impact global economies, and the~~ Company will continue to monitor the ~~situation~~ **economic environment, including any impact from current** and **future global events, and** ~~the~~ **their** effects on its business and operations ~~, particularly if the COVID- 19 pandemic, including the emergence of new variants, continues for an extended period of time~~ . Cash, cash equivalents and investmentsCash and cash equivalents include cash and investments in short- term, highly liquid securities, with original maturities of three months or less. Investments with original maturities at the date of acquisition of more than three months are classified as short- term investments or long- term investments based on the remaining contractual maturity of the security at the reporting date. As of December 31, **2023 and** 2022, the Company did not hold any investments ~~. As of December 31, 2021, the Company held $ 27. 0 million of time deposits with contractual maturities of less than three months, which are classified as cash and cash equivalents on the consolidated balance sheets, and $ 30 million of time deposits with contractual maturities of greater than three months but less than one year which are classified as short- term investments on the consolidated balance sheets~~ . The Company maintains cash deposits with high credit quality financial institutions. The deposits with these financial institutions may exceed the federally insured limits; however, these deposits typically are redeemable upon demand. The Company has not experienced any loss because of these deposits and does not expect to incur any losses in the future. **50** Fair value of financial instrumentsFair value is the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. Subsequent changes in fair value of these financial assets and liabilities are recognized in earnings or other comprehensive income when they occur. When determining the fair value measurements for assets and liabilities which are required to be recorded at fair value, the Company considers the principal or most advantageous market in which the Company would transact and the market- based risk measurement or assumptions that market participants would use in pricing the assets or liabilities, such as inherent risk, transfer restrictions, and credit risk. The three- level hierarchy for disclosure of fair value measurements is as follows: • Level 1. Quoted prices in active markets for identical assets or liabilities. • Level 2. Inputs other than Level 1 inputs that are observable for the asset or liability, either directly or indirectly, such as quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, or market- corroborated inputs. • Level 3. Unobservable inputs for the asset or liability. The Company' s material financial instruments consist primarily of cash and cash equivalents, ~~short- term investments,~~ accounts receivable, accounts payable, accrued expenses and other current liabilities. The carrying values of the Company' s cash **and cash equivalents** ~~, short- term~~

~~investments~~, accounts receivable, accounts payable, accrued expenses and other current liabilities approximated their fair values at December 31, **2023 and** 2022 ~~and 2021~~ due to the short period of time to maturity or repayment. As of December 31, **2023 and** 2022 ~~and 2021~~, all cash and cash equivalents ~~and short- term investments~~ were considered Level 1. ~~50~~ As of December 31, **2023 and** 2022 ~~and 2021~~, the Company did not have any assets or liabilities measured on a recurring basis without observable market values that would require a high level of judgment to determine fair value (Level 3). The Company recognizes transfers between levels of the fair value hierarchy as of the end of the reporting period. For the years ended December 31, **2023 and** 2022 ~~and 2021~~, there were no transfers between levels of the fair value hierarchy. Other comprehensive lossThe nature of the Company' s operations does not give rise to consequential other comprehensive loss. Accounts receivable and allowance for doubtful accountsTrade receivables are recorded at net realizable value, which includes an appropriate allowance for doubtful accounts. Credit is extended to customers based on an evaluation of their financial condition, credit rating, and trade references. The Company monitors exposure to credit losses and maintains an allowance for anticipated losses based on each customer' s credit condition and payment behavior. The Company' s accounts receivable balance is net of an allowance for doubtful accounts. The allowance for doubtful accounts was not material at December 31, **2023 and** 2022 ~~or December 31, 2021~~. Changes in the Allowance for Doubtful Accounts were as follows: Year Ended December 31, Balance, beginning of the year $ **—** $ ~~— Provision (recovery~~ **Recovery of** ~~) for~~ bad debt **—** (10) Balance, end of the year $ — $ **—** InventoriesInventories consist of raw materials and finished goods. Raw materials include costs for the Company' s ingredients and packaging inventories. The costs of finished goods inventories include production fees from third- party manufacturers. Inventories are stated at the lower of average cost or net realizable value. The Company regularly reviews whether the net realizable value of its inventory is lower than its carrying value. Indicators that could result in inventory write downs include age of inventory, damaged inventory, slow moving products, and products at the end of their life cycles. While management believes that inventory is appropriately stated at the lower of average cost or net realizable value, judgment is involved in determining the net realizable value of inventory. ~~Inventory valuation~~ **Prepaid expensesPrepaid expenses represent amounts paid in advance for products or** ~~reserves~~ -- **services to be delivered in the future and are included within prepaid expenses and other current assets in the accompanying consolidated balance sheets. Prepaid expenses are expensed as incurred and** were $ ~~0~~ **1** . ~~4~~ **8 million and $ 2. 3** million as of December 31, **2023 and** 2022 ~~and 2021~~ **, respectively** . **51** Property and equipment, netProperty and equipment are recorded at cost. Additions, replacements, and leasehold improvements are capitalized, while maintenance and repairs that do not extend the useful life of an asset are expensed as incurred. Leasehold improvements are amortized using the straight- line method over the shorter of the remaining lease term or the estimated useful life of the improvement. When assets are retired or otherwise disposed, the cost and accumulated depreciation are removed from the respective accounts and any related gain or loss is recognized. Depreciation and amortization are computed using the following estimated useful lives of the assets: Asset Years Leasehold improvements Shorter of lease term or estimated useful life Computer equipment Furniture and equipment 4- 7 Vehicles Quality control equipment 2- ~~7~~ **5** Buildings and improvements 7- 30 The Company periodically reviews long- lived assets for impairment whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. In order to assess recoverability, the Company compares the estimated undiscounted future pre- tax cash flows from the use of the group of assets, as defined, to the carrying amount of such assets. Measurement of an impairment loss is based on the excess of the carrying amount of the group of assets over the long- lived asset' s fair value. The Company did not recognize any impairment charges associated with long- lived assets during the years ended December 31, **2023 and** 2022 ~~and 2021~~. LeasesThe Company leases office space ~~and vehicles under operating leases~~. Right of use (~~"~~ **“** ROU ~~"~~ **”**) lease assets represent the Company' s right to use an underlying asset for the lease term, and lease liabilities represent the obligation to make lease payments. Both the ROU lease asset and liability are recognized as of the lease commencement date based on the present value of the lease payments over the lease term. The Company' s leases do not provide an implicit borrowing rate that can readily be determined. Therefore, the Company applies a discount rate based on the incremental borrowing rate, which is determined using the Company' s synthetic credit rating and other information available as of the lease commencement date. ROU lease assets also include any lease payments made before their contractual due dates and exclude any lease incentives. The Company' s lease agreements may include options to extend the lease term or to terminate the lease early. The Company includes options to extend or terminate leases upon determination of the ROU lease asset and liability when it is reasonably certain the Company will exercise these options. Operating lease expense attributable to lease payments is recognized on a straight- line basis over the lease term and is included in general, and administrative expense on the consolidated statements of operations and comprehensive loss. The Company has lease arrangements that include lease and non- lease components. The non- lease components in the arrangements are not significant when compared to the lease components. For all leases, the Company accounts for the lease and non- lease components as a single component. The Company evaluates ROU assets for impairment consistent under the impairment of long- lived assets policy. ~~51~~ The Company had no material finance leases as of December 31, **2023 and** 2022 ~~and 2021~~. Intangible assets, netIntangible assets subject to amortization consist of customer relationships, which were acquired and are amortized over their estimated useful life of 15 years and computer software costs which are amortized over their estimated useful life of three years. In accordance with Accounting Standard Codification (" ASC") Topic 350, Intangibles — Goodwill and Other, intangible assets with definite lives are treated as a long- lived asset and are evaluated for impairment whenever events or changes in circumstances indicate that the asset' s carrying amount may not be recoverable. If impaired, the asset is written down to its estimated fair market value, which is generally measured by discounting future cash flows. Non- amortizable intangible assets consist of trademarks which represent the Company' s exclusive ownership of the Zevia ® brand used in connection with the manufacture, marketing, and distribution of its carbonated beverages. The Company also owns several other trademarks in both the ~~United States~~ **U. S.** and in foreign countries. Intangible assets not subject to amortization are evaluated for impairment annually, or sooner if management believes such assets may be impaired. An impairment loss is recognized if the asset' s carrying amount exceeds its estimated fair market value. For the years ended December 31, **2023 and** 2022 ~~and 2021~~, no impairment losses were recorded. Certain external and internal computer software costs acquired for internal use are capitalized. Training costs and maintenance are expensed as incurred, while upgrades and enhancements are capitalized if it is probable that such expenditures will result in additional functionality. Capitalized costs are included within intangible assets, net. **52** Debt issuance costCosts incurred in connection with securing a revolving line of credit agreement are capitalized. These costs are amortized over the term of the credit agreement. Debt issuance costs are included in Other non- current assets in the accompanying consolidated balance sheets. Net debt issuance costs totaled $ 0. **2 million and $ 0.** 3 million ~~and $ 0 million~~ as of December 31, **2023 and** 2022 ~~and 2021~~, respectively. Customer incentives and allowancesThe Company offers its customers sales incentives that are designed to support the distribution of its products to consumers. These incentives and discounts include cash discounts, price allowances, volume- based rebates, product placement fees and certain other financial support for items such as trade promotions, displays, new products, consumer incentives and advertising assistance. These amounts are deducted from gross sales and are included under Net sales in the accompanying consolidated statements of operations and comprehensive loss. The Company maintains an allowance representing the estimated cost of certain customer incentives incurred but not yet realized as of the end of each respective year, which is recorded as an offset against customer accounts receivable, and is included under Accounts receivable, net in the accompanying consolidated balance sheets. The customer incentives and allowances were $ **4. 1 million and $** 5. 6 million ~~and $ 3. 5 million~~ as of December 31, **2023 and** 2022 ~~and 2021~~, respectively. Revenue recognitionThe Company recognizes revenue when performance obligations under the terms of a contract with the customer are satisfied. Product sales occur once control is transferred either upon shipment or delivery to the customer. Revenue is measured as the amount of consideration the Company expects to receive in exchange for transferring goods, net of accruals for customer incentives and allowances. The amount of consideration the Company receives and revenue the Company recognizes varies with changes in customer incentives the Company offers to its customers. Customer incentives and allowances are estimated based on agreed upon terms as well as historical trends and current economic and market conditions, while cash discounts are based on trade terms and require management judgment with respect to estimating customer participation and performance levels. Differences between such estimated expenses and actual expenses for promotional and other allowance costs have historically been insignificant and are recognized in earnings in the period such differences are determined. The Company accounts for costs associated with shipping and handling activities that occur after the transfer of control as a fulfillment activity, instead of a separate performance obligation. The Company excludes from the transaction price those amounts which relate to sales and other taxes that are assessed by governmental authorities and that are imposed and concurrent with a specific revenue- producing transaction and collected by the Company from a customer. The Company' s general payment terms are short- term in duration. The Company does not have significant financing components or payment terms. Cost of goods soldCost of goods sold consists of all costs to acquire and manufacture the Company' s products including the cost of the various ingredients, packaging, in- bound freight and logistics, and third- party production fees — which are typically incurred at a flat rate per case produced — and all other costs incurred to bring the product to salable condition. The Company' s cost of goods sold is generally subject to price fluctuations in the marketplace for aluminum, logistics costs such as fuel, **inbound** freight ~~and warehousing for raw materials~~, bottling tolling fees, as well as shifting product mix. **Selling and marketing expensesSelling and marketing expenses in the accompanying consolidated statements of operations and comprehensive loss include warehousing and distribution costs, shipping and handling costs, advertising, and marketing costs, which generally are expensed as incurred. Warehousing and distribution costs include storage, transfer, repacking and handling fees, and out- bound freight and delivery charges.** The Company has elected to classify shipping and handling costs for salable product outside of cost of goods sold, in selling and marketing expenses in the accompanying consolidated statements of operations and comprehensive loss. Such costs amounted to approximately $ **14. 2 million and $** 15. 4 ~~million and $ 13. 2~~ million for the years ended December 31, **2023 and** 2022 ~~and 2021~~, respectively ~~. Selling and marketing expensesSelling and marketing expenses in the accompanying consolidated statements of operations and comprehensive loss include warehousing and distribution costs, shipping and handling costs, advertising, and marketing costs, which generally are expensed as incurred. Warehousing and distribution costs include storage, transfer, repacking and handling fees, and out- bound freight and delivery charges~~. The Company expenses sales and marketing costs as incurred. Advertising and marketing expenses represent costs associated with the promotion of the Zevia ® brand and products as outlined in ASC Topic 730- 25, Other Expenses – Advertising Costs, such as those for digital and other forms of advertising. Advertising and marketing expenses amounted to approximately $ **10. 5 million and $** 11. 1 ~~million and $ 12. 6~~ million for the years ended December 31, **2023 and** 2022 ~~and 2021~~, respectively. ~~52~~ General and administrative expensesGeneral and administrative expenses in the accompanying consolidated statements of operations and comprehensive loss include personnel- related expenses, including salaries, bonuses, and benefits, technology expenses, professional fees, facility costs, including insurance, utilities and rent relating to our headquarters, and overhead costs. These costs are expensed as incurred. **53** Equity- based compensation expenseThe Company records equity- based compensation expense for employees and nonemployees under the provisions of ASC Topic 718, Compensation — Stock compensation (“ ASC 718 ”), using a Black- Scholes- Merton option pricing model to calculate the fair value of stock options by date granted. The determination of the grant date fair value of stock options issued is affected by a number of variables, including the fair value of the Company' s common stock, the expected common stock price volatility over the expected life of the options, the expected term of the stock option, risk- free interest rates, and the expected dividend yield of the Company' s common stock. The Company ~~derives~~ **derived** its **expected** volatility ~~from~~ **for grants issued prior to July 21, 2023 (which is the two- year anniversary of the Company' s IPO) based on** the average historical volatilities of several peer public companies over a period equivalent to the expected term of the awards **, and its expected volatility for grants issued subsequent to July 21, 2023 based on historical volatility of the Company' s stock** . The Company estimates the expected term based on the simplified method prescribed by guidance provided by the Securities and Exchange Commission. This decision was based on the lack of relevant historical data due to the Company' s limited experience for the Company' s common stock. The risk- free interest rate is ~~based~~ **an interpolation of yields** on ~~the United States~~ **U. S.** Treasury ~~yield curve in effect at~~ **securities with maturities equivalent to** the **expected term** ~~time of grant~~ . Expected dividend yield is 0. 0 % as the Company has not paid and does not anticipate paying dividends on its common stock. The fair value of stock options is recognized as expense on a straight- line basis over the requisite service period, which is typically four years. Equity- based compensation cost for restricted stock awards is measured based on the fair market value of the Company' s common stock at the date of grant and is recognized as expense over the requisite service period, which is the vesting period on a straight- line basis. Forfeitures are recognized as incurred. Depreciation and AmortizationDepreciation is primarily related to building and related improvements, computer equipment, quality control and marketing equipment, and leasehold improvements. Intangible assets subject to amortization consist of customer relationships and software applications. Non- amortizable intangible assets consist of trademarks, which represent the Company' s exclusive ownership of the Zevia ® brand used in connection with the manufacturing, marketing, and distribution of its beverages. The Company also owns several other trademarks in both the U. S. and in foreign countries. Foreign currency transactionsThe functional currency of the Company is the U. S. ~~Dollar~~ **dollar** . The Company sells and distributes its products to Canadian customers, who are invoiced and remit payment in Canadian dollars. All Canadian dollar transactions are translated into ~~United States~~ **U. S.** dollars using period- end rates of exchange for assets and liabilities, and average rates of exchange for the period for net sales and expenses. Foreign currency transaction ~~(~~losses ~~) gains~~ for the years ended December 31, **2023 and** 2022 ~~and 2021~~ amounted to approximately $ 0. ~~2~~ **0** million and $ 0. ~~0~~ **2** million, respectively, and are included under other income ~~(expense)~~ , net in the accompanying consolidated statements of operations and comprehensive loss. Income TaxesThe Company is the managing member of Zevia LLC and, as a result, consolidates the financial results of Zevia LLC in the consolidated financial statements. Zevia LLC is a pass- through entity for U. S. federal and most applicable state and local income tax purposes. As an entity classified as a partnership for tax purposes, Zevia LLC is not subject to U. S. federal and certain state and local income taxes. Any taxable income or loss generated by Zevia LLC is passed through to its members, including the Company. The Company is taxed as a corporation and pays corporate federal, state and local taxes with respect to income allocated from Zevia LLC based on the Company ~~'~~ **'** s economic interest in Zevia LLC, which was **75. 8 % and** 68. 7 % ~~and 53. 4 %~~ as of December 31, **2023 and** 2022 ~~and 2021~~ , respectively. Subsequent changes in economic ownership in Zevia LLC of the Company can occur as Zevia LLC holders may convert their shares of Class B common stock into an equivalent number of shares of Class A common stock with income (loss) allocated to the Company based on the economic interest applicable during each reporting period. The Company accounts for income taxes under the asset and liability method, which requires the recognition of deferred tax assets and **deferred tax** liabilities (" DTAs " and " DTLs **,** " **respectively**) for the expected future tax consequences of events that have been included in the financial statements. Under this method, we determine DTAs and DTLs on the basis of the differences between the financial statement and tax bases of assets and liabilities by using enacted tax rates in effect for the year in which the differences are expected to reverse. The effect of a change in tax rates on DTAs and DTLs is recognized in income in the period that includes the enactment date. We recognize DTAs to the extent that we believe that these assets are more likely than not to be realized. In making such a determination, we consider all available positive and negative evidence, including future reversals of existing taxable temporary differences, projected future taxable income, tax- planning strategies, carryback potential if permitted under the tax law, and results of recent operations. If we determine that we would be able to realize our DTAs in the future in excess of their net recorded amount, we would make an adjustment to the DTA valuation allowance, which would reduce the provision for income taxes. The Company records uncertain tax positions in accordance with ASC 740, Income Taxes on the basis of a two- step process in which (1) we determine whether it is more likely than not that the tax positions will be sustained on the basis of the technical merits of the position and (2) for those tax positions that meet the more- likely- than- not recognition threshold, we recognize the largest amount of tax benefit that is more than 50 percent likely to be realized upon ultimate settlement with the related tax authority. We recognize both accrued interest and penalties, when appropriate, in provision for income taxes in the accompanying consolidated statements of operations and comprehensive loss. Recent accounting pronouncementsThe Company is an emerging growth company, as defined in the Jumpstart Our Business Startups Act (~~"~~ **“** JOBS Act ~~"~~ **”**). Under the JOBS Act, emerging growth companies can delay adopting new or revised accounting standards issued subsequent to the enactment of the JOBS Act until those standards apply to private companies. The Company has elected to use this extended transition period for complying with new or revised accounting standards that have different effective dates for public and private companies until the earlier of the date that it (i) is no longer an emerging growth company or (ii) affirmatively and irrevocably opts out of the extended transition period provided in the JOBS Act. As a result, the consolidated financial statements may not be comparable to companies that comply with the new or revised accounting pronouncements as of public company effective dates. ~~53~~ **54** Recently Issued Accounting Pronouncements – Recently AdoptedIn ~~April~~ **June** ~~2021~~ - **2016** , the Financial Accounting Standards Board (~~"~~ **“** FASB ~~"~~ **”**) issued Accounting Standards Update (~~"~~ **“** ASU ~~"~~ **”**) ~~Not Yet AdoptedIn June 2016,the FASB issued ASU~~ No.2016- 13,Financial Instruments – Credit Losses (Topic 326):Measurement of Credit Losses on Financial Instruments.This ASU provides for a new impairment model that requires measurement and recognition of expected credit losses for most financial assets held.The ASU is effective for private companies for annual periods,and interim periods within those annual periods,beginning after December 15,2022.The Company ~~currently does~~ **adopted ASU No.2016- 13 as of January 1,2023.The adoption of ASU No.2016- 13 did** not ~~expect this guidance to~~ have a significant impact on the Company' s financial statements ~~as it does not have a history of material credit losses~~ . ~~Any~~ **In April 2021,** ~~other~~ -- **the** ~~recently~~ **FASB** issued ~~accounting~~ **ASU** No. 2021- 04, which included Topic 260, Earnings Per Share and Topic 718, Compensation- Stock Compensation. This guidance clarifies and reduces diversity in an issuer' s accounting for modifications or exchanges of freestanding equity- classified written call options due to a lack of explicit guidance in the FASB Codification. This ASU is effective for all entities for fiscal years beginning after December 15, 2021. Early adoption is permitted. The Company adopted ASU 2021- 04 as of January 1, 2022. The adoption of ASU 2021- 04 did not have a significant impact on the Company ~~'~~ **'** s financial statements as the Company does not have freestanding equity- classified written call options. In December 2019, the FASB issued ASU No. 2019- 12, Income Taxes (Topic 740) Simplifying the Accounting for Income Taxes. This ASU improves areas of ~~US~~ **U. S.** GAAP and reduces cost and complexity while maintaining usefulness. The main provisions remove certain exceptions, including the exception to the general methodology for calculating income taxes in an interim period when a year- to- date loss exceeds the anticipated loss for the year. In addition, the amendments simplify income tax accounting in the areas such as income based franchise taxes, eliminating the requirements to allocate consolidated current and deferred tax expense in certain instances and a requirement that an entity reflects the effect of enacted changes in tax laws or rates in the annual effective tax rate computation in the interim period that includes the enactment date. This ASU is effective for private companies for annual reporting periods beginning after December 15, 2021, and interim periods beginning after December 15, 2022. The Company adopted ASU 2019- 12 as of January 1, 2022. The adoption of ASU 2019- 12 did not have a significant impact on the Company' s financial statements. ~~In August 2020, the FASB issued ASU No. 2020- 06, Debt – Debt with Conversion and Other Options (Subtopic 470- 20) and Derivatives and Hedging – Contracts in Entity' s Own Equity (Subtopic 815- 40). This ASU reduces the number of accounting models for convertible debt instruments and convertible preferred stock, as well as amends the guidance for the derivatives scope exception for contracts in an entity' s own equity to reduce form- over- substance- based accounting conclusions. In addition, this ASU improves and amends the related earnings per share guidance and requires the application of the if- converted method for calculating diluted earnings per share, with the treasury stock method no longer permissible. The ASU is applicable to the Company for fiscal years beginning after December 15, 2023, and interim periods within those fiscal years. Adoption is either a modified retrospective method or a fully retrospective method of transition. The Company early adopted the ASU as of January 1, 2021 and applied the accounting standard update in computing diluted earnings per share for its redeemable convertible preferred units. The adoption of ASU 2020- 06 did not have a significant impact on the Company' s financial statements. In August 2018, the FASB issued ASU No. 2018- 15, Intangibles- Goodwill and Other- Internal Use Software (Subtopic 350- 40): Customer' s Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement That Is a Service Contract. The ASU aligns the requirements for capitalizing implementation costs incurred in a hosting arrangement that is a service contract with the requirements for capitalizing implementation costs incurred to develop or obtain internal use software. This ASU is effective for private companies for annual reporting periods beginning after December 15, 2020, and interim periods within annual periods beginning after December 15, 2021. The Company adopted the ASU as of January 1, 2021. The adoption of ASU 2018- 15 did not have a significant impact on the Company' s financial statements.~~ Recently Issued Accounting Pronouncements – Not Yet AdoptedIn ~~June 2016~~ **November 2023, the FASB issues ASU No. 2023- 07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures. This ASU requires entities to disclose information about their reportable segments' significant expenses and other segment items on an interim and annual basis. Public entities with a single reportable segment are required to apply the disclosure requirements in ASU 2023- 07, as well as all existing segment disclosures and reconciliation requirements in ASC 280 on an interim and annual basis. ASU 2023- 07 is effective for fiscal years beginning after December 15, 2023, and for interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted. The Company is currently evaluating the impact of adopting this guidance. In December 2023** , the FASB issued ASU No. ~~2016~~ **2023** - **09 Income Taxes** ~~13, Financial Instruments – Credit Losses~~ (Topic ~~326~~ **740**) ~~: Measurement of Credit Losses~~ **Improvements to Income Tax Disclosures. The guidance requires disaggregated information about a reporting entity' s effective tax rate reconciliation as well as information** on ~~Financial Instruments~~ **income taxes paid** . ~~This ASU provides for a new impairment model~~ **The guidance is intended to benefit investors by providing more detailed income tax disclosures** that **would be useful in making capital allocation decisions** ~~requires measurement and recognition of expected credit losses for most financial assets held~~ . The ASU is effective for private companies for annual periods ~~, and interim periods within those annual periods,~~ beginning after December 15, ~~2022~~ **2025 . The guidance will be applied on a prospective basis with the option to apply the standard retrospectively** . The Company **is** currently ~~does not expect~~ **evaluating the impact of adopting** this guidance **while early adoption is permitted** ~~to have a significant impact on the Company' s financial statements as it does not have a history of material credit losses~~ . Any other recently issued accounting pronouncements are neither relevant, nor expected to have a material impact on the Company' s financial statements. 3. REVENUESDisaggregation of RevenueThe Company ~~'~~ **'** s products are distributed and sold principally across the U. S. and Canada through a diverse network of major retailers, including: grocery stores, natural products stores, specialty outlets, and warehouse clubs; and through online / e- commerce channels. The following table disaggregates the Company' s sales by channel: Year Ended December 31, (in thousands)

Retail sales $ **148, 299 $** 145, 041 ~~$ 119, 884~~ Online / e- commerce ~~$~~ 18, **125 18,** 140 ~~18, 288~~ Net sales $ **166, 424 $** 163, 181 ~~$ 138, 172~~ The following table disaggregates the Company' s sales by geographic location of the respective customers: Year Ended December 31, (in thousands) ~~United States~~ **U. S. $ 149, 466** $ 145, 180 ~~$ 125, 378~~ Canada **16, 958** 18, 001 ~~12, 794~~ Net sales $ **166, 424 $** 163, 181 ~~$ 138, 172~~ Contract liabilitiesThe Company did not have any material unsatisfied performance obligations as of December 31, ~~2022~~ **2023** and December 31, ~~2021~~ **2022** , respectively. 4. INVENTORIESInventories consist of the following as of: (in thousands) December 31, ~~2022~~ **2023** December 31, ~~2021~~ **2022** Raw materials $ **4, 714 $** 7, 527 ~~$ 10, 193~~ Finished goods **29, 836** 20, 049 ~~21, 308~~ Inventories $ **34, 550 $** 27, 576 ~~$ 31, 501~~ 5. PROPERTY AND EQUIPMENT, NETProperty and equipment consist of the following as of: (in thousands) December 31, ~~2022~~ **2023** December 31, ~~2021~~ **2022** Land $ **—** $ Leasehold improvements **1, 167** Computer equipment and software ~~(1) (1)~~ Furniture and equipment Vehicles **—** Quality control and marketing equipment 1, **782 1,** 635 Buildings and improvements **—** 1, 610 ~~1, 443~~ Assets not yet placed in service 1, 128 **4, 512** 6, 709 ~~4, 602~~ Less accumulated depreciation (2, **403) (2,** 068 ~~) (1, 433~~) Property and equipment, net $ **2, 109 $** 4, 641 **For** ~~$ 3, 169 (1) During~~ the year ended December 31, **2023 and** 2022, **depreciation expense** ~~the Company reclassified computer software costs from property and equipment~~ , **including the amortization** ~~net, to intangible assets, net. Refer to Note 2- Summary~~ of **leasehold improvements,** ~~Significant Accounting Policies for amounts~~ **amounted to approximately** ~~reclassified. During the year ended December 31, 2021, the Company purchased a warehouse facility in Evansville, Indiana for a total purchase price of~~ $ 1. ~~7~~ **0** million ~~. For the year ended December 31, 2022~~ and ~~2021, depreciation expense, including the amortization of leasehold improvements, amounted to approximately~~ $ 0. 7 ~~million and $ 0. 6~~ million, respectively. These amounts are included under depreciation and amortization in the accompanying consolidated statements of operations and comprehensive loss. 6. INTANGIBLE ASSETS, NETThe following table provides information pertaining to the Company' s intangible assets as of: December 31, ~~2022~~ **2023** (in thousands) Weighted- Average Remaining Useful Life Gross Carrying Amount Accumulated Amortization Intangible Assets, Net Software ~~2~~ **1** . ~~0~~ **4** $ ~~2~~ **1** , ~~277~~ **164** $ (**978** ~~1, 429~~) $ Customer relationships ~~2~~ **1** . 7 3, 007 (2, ~~470~~ **670**) ~~5~~ **4** , ~~284~~ **171** (3, ~~899~~ **648**) ~~1, 385~~ Trademarks N / A 3, 000 — 3, 000 Intangible assets, net $ ~~8~~ **7** , ~~284~~ **171** $ (3, ~~899~~ **648**) $ ~~4~~ **3** , ~~385~~ **523** December 31, ~~2021~~ **2022** (in thousands) Weighted- Average Remaining Useful Life Gross Carrying Amount Accumulated Amortization Intangible Assets, Net Software **2. 0 $ 2, 277 $ (** 1 ~~. 3 $ 1~~ , **429** ~~440 $ (945~~) $ Customer relationships ~~3~~ **2** . 7 3, 007 (2, ~~269~~ **470**) ~~4~~ **5** , ~~447~~ **284** (3, ~~214~~ **899**) 1, ~~233~~ **385** Trademarks N / A 3, 000 — 3, 000 Intangible assets, net $ ~~7~~ **8** , ~~447~~ **284** $ (3, ~~214~~ **899**) $ 4, ~~233~~ **385** For the years ended December 31, **2023 and** 2022 ~~and 2021~~ , total amortization expense amounted to $ 0. ~~7~~ **6** million and $ 0. ~~4~~ **7** million, respectively, including $ 0. 4 million and $ 0. ~~2~~ **4** million, respectively, of amortization expense related to software. No impairment losses have been recorded on any of the Company' s intangible assets for the years ended December 31, **2023 and** 2022 ~~and 2021~~ . ~~55~~ Amortization expense for intangible assets with definite lives is expected to be as follows: (in thousands) ~~$~~ Expected amortization expense for intangible assets with definite lives $ ~~1, 385~~ 7. DEBTABL Credit FacilityOn February 22, 2022, Zevia LLC (the ~~"~~ **“** Borrower ~~"~~ **”**) obtained a revolving credit facility (the “ Secured Revolving Line of Credit ~~"~~ **”**) by entering into a Loan and Security Agreement with Bank of America, N. A. (the ~~"~~ **“** Loan and Security Agreement ~~"~~ **”**). The Borrower may draw funds under the Secured Revolving Line of Credit up to an amount not to exceed the lesser of (i) a $ 20 million revolving commitment and (ii) a borrowing base which is comprised of inventory and receivables. Up to $ 2 million of the Secured Revolving Line of Credit may be used for letter of credit issuances and the Borrower has the option to increase the commitment under the Secured Revolving Line of Credit by up to $ 10 million, subject to certain conditions. The Secured Revolving Line of Credit matures on February 22, 2027. ~~There have been~~ **As of December 31, 2023,** no amounts **were** drawn under the Secured Revolving Line of Credit. The Secured Revolving Line of Credit is secured by a first priority security interest in substantially all of the Company ~~'~~ **’** s assets. Loans under the Secured Revolving Line of Credit bear interest based on either, at the Borrower' s option, the Bloomberg Short- Term Bank Yield Index rate plus an applicable margin between 1. 50 % to 2. 00 % or the Base Rate (customarily defined) plus an applicable margin between 0. 50 % to 1. 00 % with margin, in each case, determined by the average daily availability under the Secured Revolving Line of Credit. ~~The~~ **Under the Secured Revolving Line of Credit, the** Borrower is required ~~under the Secured Revolving Line of Credit~~ to comply with certain covenants, including, among others, by maintaining Liquidity (as defined therein) of $ 7 million at all times until December 31, 2023. Thereafter, the Borrower must satisfy a financial covenant requiring a minimum fixed charge coverage ratio of 1. 00 to 1. 00 as of the last day of any fiscal quarter following the occurrence of certain events of default that are continuing or any day on which availability under the Secured Revolving Line of Credit is less than the greater of $ 3 million and 17. 5 % of the borrowing base, and must again satisfy such financial covenant as of the last day of each fiscal quarter thereafter until such time as there are no events of default and availability has been above such threshold for 30 consecutive days. As of December 31, ~~2022~~ **2023** , the Company was in compliance with its liquidity covenant. ~~Credit FacilityIn 2019, Zevia LLC entered into a loan agreement providing for a $ 9. 0 million revolving line of credit (the “ Credit Facility ”) with Stonegate Asset Company II, LLC (“ Stonegate ”), with a maturity date in April 2022. Borrowings under the revolving line were secured by accounts receivable and inventory. In June 2020, Zevia amended the Credit Facility and increased it to $ 12. 0 million. As of December 31, 2021, the revolving line interest rate was 7. 5 % annual percentage rate and there was no outstanding balance. On June 1, 2021, Zevia extended the Credit Facility through April 2023 and there were no other modifications made to the terms and conditions. In July 2021 and subsequent to the IPO, Zevia terminated the Credit Facility. Early- termination fees were not material and were included in interest expense within other expenses, net in the accompanying consolidated statements of operations and comprehensive loss.~~ 8. LEASESThe Company leases **its** office space **which has a** ~~and vehicles. The leases have~~ remaining lease ~~terms~~ - **term** of **36** ~~one to 15~~ months. **In January** ~~On March 25, 2022~~ **2023** , the Company entered into an amendment to the lease for its corporate headquarters offices to extend the ~~term through December 31, 2023, and to expand the total square footage from 17, 923 square feet to 20, 185 square feet commencing on May 1, 2022. In January 2023, the Company extended the lease~~ term through December 31, 2026. The Company' s recognized lease costs include: Year Ended December 31, (in thousands) ~~Income Statement~~ **Statements of Operations and Comprehensive Loss** Operating lease cost (1) $ $ (1) Operating lease cost is recorded within general and administrative expenses in the accompanying consolidated statements of operations and comprehensive loss. Year Ended December 31, Weighted- average remaining lease term (months) **36. 0** 12. 0 ~~4. 6~~ Weighted- average discount rate 7. 6 % 7. 6 % The Company' s variable lease costs and short- term lease costs were not material. ~~56~~ The Company is obligated under ~~various~~ **a** non- ~~cancellable~~ - **cancelable** lease ~~agreements~~ - **agreement** providing for office space ~~and vehicles~~ that ~~expire~~ **expires** ~~at various dates through~~ **on December 31,** ~~2023~~ **2026** . Maturities of lease payments under **the** non- ~~cancellable~~ - **cancelable** ~~leases~~ - **lease** were as follows: (in thousands) December 31, ~~2022~~ **2023** $ Total lease payments **2, 187** Less ~~Imputed~~ **imputed** ~~Interest~~ **interest** (~~30~~ **239**) Present value of lease liabilities $ **1, 948** 9. COMMITMENTS AND CONTINGENCIESPurchase commitmentsAs of December 31, ~~2022~~ **2023** , the Company does not have any material agreements with suppliers for the purchase of raw material with minimum purchase quantities **. Our contract manufacturers are obligated to fulfill against purchase orders that are aligned with our forecast based on terms and conditions of the contract. Our forecasts provided to our contract manufacturers are short term in nature and at no time extend beyond a year** . Legal proceedingsThe Company is involved from time to time in various claims, proceedings, and litigation. The Company establishes reserves for specific legal proceedings when it determines that the likelihood of an unfavorable outcome is probable, and the amount of loss can be reasonably estimated. ~~The Company has not identified any material legal matters where it believes an unfavorable material outcome is reasonably possible and / or for which an estimate of possible losses can be made.~~ Management does not believe that the resolution of these matters would have a material impact on the consolidated financial statements. **The Company has not identified any legal matters where it believes a material loss is reasonably possible.** 10. EMPLOYEE BENEFIT **PLAN** ~~PLANEmployees~~ ---- **Employees** of the Company may participate in the Zevia LLC 401 (k) Plan (the “ Plan ”), a defined contribution plan which qualifies under Section 401 (k) of the Internal Revenue Code. Participating employees may contribute from 1 % to 90 % of their pre- tax earnings, up to the statutory limit. Effective January 1, 2020, the Company began offering matching contributions to the Plan of up to 4 % of employee pre- tax earnings. For the years ended December 31, **2023 and** 2022 ~~and 2021~~ , the Company incurred contribution expense of $ 0. 5 million and $ 0. ~~4~~ **5** million, respectively. 11. BALANCE SHEET COMPONENTSAccrued Expenses and Other Current LiabilitiesAccrued expenses and other current liabilities consisted of the following as of: (in thousands) December 31, ~~2022~~ **2023** December 31, ~~2021~~ **2022** Accrued employee compensation benefits $ ~~3~~ **1** , ~~409~~ **526** $ 3, ~~032~~ **409** Accrued direct selling costs 1, **113 1,** 593 ~~1, 011~~ Accrued customer paid bottle deposits 1, **734 1,** 253 Accrued other **1, 600** 2, 153 ~~1, 888~~ Total $ **5, 973 $** 8, 408 ~~$ 6, 705~~ 12. EQUITY- BASED COMPENSATIONIn ~~connection with the IPO, the Company assumed all outstanding equity awards of Zevia LLC on a one- to- two basis and assumed all equity incentive plans and related award agreements from Zevia LLC. In~~ July 2021, prior to the IPO, the Company adopted the Zevia PBC 2021 Equity Incentive Plan (the “ 2021 Plan ~~"~~ **”**) under which the Company may grant options, stock appreciation rights, restricted stock units (~~"~~ **“** RSUs ~~"~~ **”**), restricted stock awards, other equity- based awards and incentive bonuses to employees, officers, non- employee directors and other service providers of the Company and its affiliates. The number of shares available for issuance under the 2021 Plan is increased on January 1 of each year beginning in 2022 and ending with a final increase in 2031 in an amount equal to the lesser of: (i) 5 % of the total number of shares of Class A common stock outstanding on the preceding December 31, ~~and~~ **or** (ii) a smaller number of shares determined by the Company ~~'~~ **’** s Board of Directors. In October and November 2021, the Company **’ s Board of Directors approved an** ~~amended~~ **amendment to its equity- based compensation plans for a certain number of employees to allow immediate vesting upon retirement of all** outstanding ~~RSU~~ **RSUs** ~~awards~~ and **stock options, and to extend the exercisability of** outstanding stock options ~~held by~~ **up to five years after retirement, if they meet** certain ~~employees~~ **conditions** , **including** ~~in each case, to provide for accelerated vesting upon the holder' s retirement on or after January 17, 2022. For this purpose, “ retirement ” generally includes~~ a resignation after the holder has reached 50 years of age with at least 10 years of service to the Company, so long as the holder provides advance notice of ~~such retirement. As~~ **his or her resignation to the Company' s Board** of **Directors. During the year ended** December 31, 2022 **, three employees, retired from the Company and all outstanding awards and related stock compensation expense of $ 8. 2 million, respectively, were accelerated through their retirement dates. As of December 31, 2023** , the 2021 Plan provides for future grants and / or issuances of up to approximately 2. ~~5~~ **7** million shares of our common stock. Equity- based awards under our employee compensation plans are made with newly issued shares reserved for this purpose. Stock OptionsThe Company uses a Black- Scholes valuation model to measure stock option expense as of each respective grant date. Generally, stock option grants vest ratably over four years, have a ten- year term, and have an exercise price equal to the fair market value as of the grant date. The fair value of stock options is amortized to expense over the vesting period. ~~57~~ The fair value of stock option awards granted during the period was determined on the grant date using the Black- Scholes valuation model based on the following weighted- average assumptions: Year Ended December 31, Stock price $ **2. 90 $** 3. 40 ~~$ 14. 00~~ Exercise Price **2. 90** 3. 93 ~~14. 00~~ Expected term (years) (1) 6. 25 6. ~~06~~ **25** Expected volatility (2) **65. 4 %** 62. 7 ~~% 47. 5~~ % Risk- Free interest rate (3) **3. 6 %** 2. 7 ~~% 0. 9~~ % Dividend yield (4) 0. 0 % 0. 0 % (1) Expected term represents the estimated period of time until an award is exercised and was determined using the simplified method. (2) Expected volatility **for grants issued prior to July 21, 2023 (which is the two- year anniversary of the Company' s IPO)** is based on the historical volatility of a selected peer group over a period equivalent to the expected term **, and expected volatility for grants issued subsequent to July 21, 2023 is based on historical**

volatility of the Company' s stock . (3) The risk- free **interest** rate is an interpolation of yields on U. S. Treasury securities with maturities equivalent to the expected term. (4) We have assumed a dividend yield of zero as ~~we have~~ **the Company has** no plans to declare dividends in the foreseeable future. The weighted average grant date fair values for stock options granted for the years ended December 31, **2023 and** 2022 ~~and 2021~~ was $ 1. **81 and $ 1.** 97 ~~and $ 6. 39~~ , respectively. **58** The following is a summary of stock option activity for the year ended December 31, ~~2022~~ **2023** : Shares Weighted average exercise price Weighted average remaining life Intrinsic value (in thousands) Outstanding Balance as of January 1, ~~2022~~ **2023** ~~1, 409, 693 $ 2. 30 Granted 1, 721, 320 $ 3. 93 Exercised (246, 415) $ 0. 50 Forfeited and expired (114, 844) $ 5. 14 Balance as of December 31, 2022~~ 2, 769, 754 $ 3. 36 ~~8~~ **Granted 1, 472, 639 $ 2** . **90 Exercised (142, 783) $** 0 . **19 Forfeited and expired (1, 018, 707)** $ ~~4~~ **3. 00 Balance as of December 31** , ~~455~~ **2023 3, 080, 903 $ 3. 40 7. 7 $ 1, 230** Exercisable at the end of the period ~~945~~ **1** , ~~790~~ **111, 816 $ 2. 67 5. 6** $ 1 ~~. 40 5.~~ **, 230 Vested and expected to vest** 3 **, 080, 903** $ 3 **. 40 7. 7** ~~, 273 Vested and expected to vest 2, 769, 754~~ $ **1** ~~3. 36 8. 0 $ 4~~ , ~~455~~ **230** The total intrinsic values of options exercised during the year ended December 31, ~~2022~~ **2023** was $ 0. ~~9~~ **4** million. As of December 31, ~~2022~~ **2023** , total unrecognized compensation expense related to unvested stock options was $ 3. ~~4~~ **3** million, which is expected to be recognized over a weighted- average period of ~~3.~~ 2 **. 8** years. Restricted Phantom Units and Restricted Stock UnitsIn July 2021, the Company' s Board of Directors approved an amendment to 2, 422, 644 restricted phantom units (the " Restricted Phantom Units ") previously granted by Zevia LLC (the " Phantom Unit Amendment "). The Phantom Unit Amendment changed the settlement feature of all outstanding Restricted Phantom Units so that following vesting, each award **of** Restricted Phantom Units would be settled in shares of Class A common stock having a fair market value equal to (i) the number of Restricted Phantom Units subject to such award, multiplied by (ii) the difference between the fair market value of a share of Class A common stock and the grant date price per Restricted Phantom Unit. All other terms related to the Restricted Phantom Units remained unchanged. As a result of the Phantom Unit Amendment, the estimated fair value of the modified awards was $ 33. 9 million and was recognized as an expense over the vesting period through January 2022 subsequent to the performance condition being met. In March 2021, the Company ~~'~~ **'** s Board of Directors also approved an amendment to the RSUs granted **by Zevia LLC** in August 2020 (" the RSU Amendment "). The RSU Amendment ~~changes~~ **changed** the vesting of such RSUs to occur as follows: (i) in the event of a change of control, the RSUs shall vest effective as of such change of control or (ii) in the event of an **initial public offering as in the case of the** IPO, the RSUs shall vest in equal monthly installments over a 36- month period following the termination of any lockup period and shall be subject to the participant' s continued employment through such vesting date. Additionally, settlement shall occur within 30 days following the vesting of the RSUs and the participant shall be entitled to receive one share of Class A common stock for each vested RSU. All other terms remained unchanged. As a result of the RSU Amendment, the estimated fair value of the modified awards was $ 48. 9 million and are being recognized as expense over the vesting period subsequent to the performance condition being met. As of December 31, ~~2022~~ **2023** , the remaining service period of the awards is ~~25~~ **13** months. ~~In November 2021, the Company' s Board of Directors approved an amendment to its equity- based compensation plans for certain employees to allow immediate vesting upon retirement of all outstanding RSUs and stock options, and to extend the exercisability of outstanding stock options up to five years after retirement, if they meet certain conditions, including length of service and age, and they provide advance notice to the Board of Directors. During the year ended December 31, 2022, three employees retired from the Company and all outstanding awards and related stock compensation expense of $ 8. 2 million was accelerated through their retirement date. 58~~ The following is a summary of RSU activity for the year ended December 31, ~~2022~~ **2023** : Shares Weighted average grant date fair value Aggregate Intrinsic Value (in thousands) Balance unvested shares at January 1, ~~2022~~ **2023** ~~7~~ **2** , ~~981~~ **560** , ~~444~~ **590** $ ~~5~~ **3** . ~~33~~ **90** Granted 1, ~~121~~ **276** , ~~740~~ **876** $ 3. ~~41~~ **08** Vested (~~6~~ **1** , ~~445~~ **103** , ~~278~~ **160**) ~~*~~ $ ~~5~~ **3** . ~~58~~ **92** Forfeited (~~97~~ **560** , ~~316~~ **253**) $ ~~4~~ **2** . ~~81~~ **84** Balance unvested at December 31, ~~2022~~ **2023** 2, ~~560~~ **174** , ~~590~~ **053** $ 3. ~~90 10~~ **68 $ 4** , ~~473~~ **370** Expected to vest at December 31, ~~2022~~ **2023** 2, ~~560~~ **174** , ~~590~~ **053** $ 3. ~~90 10~~ **68 $ 4** , **370** ~~473 * Shares vested includes 1, 345, 800 of RSUs which vested but are subject to a deferred settlement provision over the next three years and therefore have not been released.~~ As of December 31, ~~2022~~ **2023** , total unrecognized compensation expense related to unvested RSUs was $ ~~9~~ **5** . ~~8~~ **2** million, which is expected to be recognized over a weighted- average period of 2. ~~3~~ **2** years. **As of December 31, 2023 and 2022, there were 593, 672 and 1, 345, 800, respectively, of RSUs outstanding which vested in 2022 but are subjected to a deferred settlement provision over the next two years and therefore have not been released. As a result, these RSUs are not included in the table above.** 13 ~~. REDEEMABLE CONVERTIBLE PREFERRED UNITSPrior to the IPO and the Reorganization Transactions, Zevia LLC had various classes of redeemable convertible preferred units (" preferred units") outstanding that were issued at various times since inception. In connection with the IPO and the Reorganization Transactions, all outstanding preferred units were reclassified into a single class of common units and each common unit outstanding after giving effect thereto was reclassified as two Class B units on a one- to- two basis. 14~~ . SEGMENT REPORTINGThe Company has one operating and reporting segment ~~which~~ **, and** operates as a product portfolio with a single business platform. In reaching this conclusion, management considered the definition of the Chief Operating Decision Maker (" CODM "); how the business is defined by the CODM; the nature of the information provided to the CODM and how that information is used to make operating decisions; and how resources and performance are ~~accessed~~ **assessed** . The Company' s CODM is the Chief Executive Officer. The results of the operations are provided to and analyzed by the CODM at the Company ~~'~~ **'** s level and accordingly, key resource decisions and assessment of performance are performed at the Company ~~'~~ **'** s level. The Company has a common management team across all product lines and does not manage these products as individual businesses and as a result, cash flows are not distinct. ~~15~~ **14** . MAJOR CUSTOMERS, ACCOUNTS RECEIVABLE AND VENDOR CONCENTRATIONThe table below represents the Company' s major customers that accounted for more than 10 % of total net sales for the periods: Year Ended December 31, Customer A % % Customer B **%** * **59** ~~% Customer C * % Customer D * %~~ The table below represents the Company' s customers that accounted for more than 10 % of total accounts receivable, net as of: December 31, ~~2022~~ **2023** December 31, ~~2021~~ **2022** Customer B **% * Customer D** * % Customer ~~D % % Customer~~ E ~~% % Customer F~~ * % Customer H *** % Customer I** % * The table below represents raw material vendors that accounted for more than 10 % of all raw material purchases for the periods: Year Ended December 31, Vendor A % % Vendor B % % Vendor C % % **Vendor E % *** * Less than 10 % of total net sales, accounts receivable, net or raw material purchases **in the respective periods** . ~~16~~ **15** . LOSS PER SHAREBasic ~~earnings (~~ loss ~~)~~ per share of Class A common stock is computed by dividing net loss attributable to the Company for the period by the weighted- average number of shares of Class A common stock outstanding during the same period. Diluted ~~earnings~~ **loss** per share of Class A common stock is computed by dividing net loss attributable to the Company by the weighted- average number of shares of Class A common stock outstanding adjusted to give effect to potentially dilutive securities **and assumed conversion** ~~. There were no shares~~ of ~~Class A or~~ Class B common stock ~~outstanding prior to July 22, 2021, therefore no earnings per share information has been presented for any period prior to that date. 59 Shares of the Company' s Class B common stock do not share in the earnings or losses attributable to Zevia PBC and are therefore not participating securities. As such, separate presentation of basic and diluted earnings per share of Class B common stock under the two- class method has not been presented. Shares of the Company' s Class B common stock are, however, considered potentially dilutive shares of Class A common stock because shares of Class B common stock, together with the related Zevia LLC Class B Common Units, are exchangeable~~ into shares of Class A common stock on a one- for- one basis **using** ~~. Prior to the IPO, the Zevia LLC membership structure included various classes of Preferred Units and Common units. The Company analyzed the calculation of earnings per unit for periods prior to the IPO and determined that it resulted in values that would not be meaningful to the users of these~~ -- **the if- converted method** ~~consolidated financial statements. Therefore, earnings per share information has not been presented for any period prior to the IPO~~ . The following table sets forth reconciliations of the numerators and denominators used to compute basic and diluted earnings per share of Class A common stock: Year Ended December 31, (in thousands, except for share and per share amounts) Net loss per share: Numerator: Net loss and comprehensive loss $ (**28, 322) $ (** 47, 647 ~~) $ (87, 667~~) Less: net loss attributable to ~~Zevia LLC prior to the Reorganization Transactions — 1, 913 Less: net loss attributable to~~ non- controlling interests **6, 828** 13, 790 ~~39, 768~~ Add: adjustment to reallocate net loss to controlling interest (1 **) (1** , 298) (1) ~~—~~ Net loss to Zevia PBC **- basic** $ (**20, 694) $ (** 35, 155 ~~) $ (45, 986~~) Denominator: Weighted- average shares of Class A common stock outstanding – basic **49, 898, 784** 41, 739, 061 ~~34, 450, 409~~ Add: weighted average shares of vested and unreleased RSUs **719, 974 (2)** 1, 730, 322 (2) ~~—~~ Weighted- average basic and diluted shares **50, 618, 758** 43, 469, 383 ~~34, 450, 409~~ Loss per share of Class A common stock – basic $ (0. **41) $ (0.** 81 ~~) $ (1. 33) (3~~) Loss per share of Class A common stock – diluted $ (0. **41) $ (0.** 81 ~~) $ (1. 33) (3~~) (1) The numerator for the basic and diluted loss per share is adjusted for additional losses being attributed to controlling interest as a result of the impacts of vested but unreleased RSUs being included in the denominator of the basic and diluted loss per share. (2) The denominator for basic and diluted loss per share includes vested and unreleased RSUs as there are no conditions that would prevent these RSUs from being issued in the future as shares of Class A common stock except for the mere passage of time. ~~(3) Represents earnings per share of Class A common stock and weighted- average shares of Class A common stock outstanding for the period from July 22, 2021 through December 31, 2021, the period following the Reorganization Transactions and IPO.~~ Zevia LLC Class B Common Units, stock options and **RSUs** ~~restricted stock units~~ were evaluated under the treasury stock method for potential dilutive effects and were determined to be anti- dilutive. The following weighted average outstanding shares were excluded from the computation of diluted ~~net~~ loss per share available to **Class A** common stockholders **as they were anti- dilutive** : Year Ended December 31, Zevia LLC Class B Common Units exchangeable to shares of Class A common ~~Stock~~ **stock 20, 891, 366** 26, 023, 476 ~~30, 113, 152~~ Stock options **3, 407, 679** 2, 239, 025 ~~1, 483, 824~~ Restricted stock units **2, 647, 975** 3, 473, 655 **16** ~~7, 981, 444 17~~ . INCOME TAXES AND TAX RECEIVABLE AGREEMENTIncome TaxesThe Company is the managing member of Zevia LLC and as a result, consolidates the financial results of Zevia LLC in the consolidated financial statements of Zevia PBC. Zevia LLC is a pass- through entity for U. S. federal and most applicable state and local income tax purposes following the Reorganization Transactions effected in connection with the IPO. As an entity classified as a partnership for tax purposes, Zevia LLC is not subject to U. S. federal and certain state and local income taxes. Any taxable income or loss generated by Zevia LLC is passed through to its members, including the Company. The Company is taxed as a C corporation and pays corporate federal, state and local taxes with respect to income allocated from Zevia LLC based on Zevia PBC ~~'~~ **'** s economic interest in Zevia LLC, which was **75. 8 % and** 68. 7 % ~~and 53. 4 %~~ , as of December 31, **2023 and** 2022 ~~and 2021~~ , respectively. Income tax expense consists of the following: Year Ended December 31, Current Federal $ — $ — State Total Deferred Federal — — State — — Total — — Provision for income taxes $ $ ~~60~~ A reconciliation between the Company' s effective tax rate and the applicable U. S. federal statutory income tax rate is summarized as follows: Year Ended December 31, Tax computed at federal statutory rate 21. 0 % 21. 0 % State tax, net of federal tax benefit **1.** 0 **% 0** . 8 ~~% 1. 7~~ % Permanent items and other (0. **6) % (0.** 8) ~~% 0. 0~~ % Non- controlling interests (**8. 7) % (** 5. 8 ~~) % (10. 0~~) % Equity- based compensation (**3. 5) % (** 9. 2 ~~) % (3. 7~~) % Valuation allowance (**9. 5) % (** 6. 1 ~~) % (9. 0~~) % Effective Tax Rate (0. **3) % (0.** 1) ~~% 0. 0~~ % Deferred income taxes reflect the net tax effects of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes. The components that comprise the Company ~~'~~ **'** s net **DTAs s** ~~deferred tax assets~~ consist of the following: Year Ended December 31, Deferred tax assets Investment in Zevia LLC $ 53, **081 $ 53,** 427 ~~$ 47, 955~~ Net operating loss carryforwards **20, 488** 15, 970 ~~4, 144~~ Equity- based compensation **1, 795** 3, 161 ~~6, 840~~ Other temporary differences Total deferred tax assets **75, 541** 72, 662 ~~58, 940~~ Valuation allowance for deferred tax assets (**75, 541) (** 72, 662 ~~) (58, 940~~) Net deferred tax assets $ — $ — The Company records a valuation allowance to reduce **DTAs** ~~deferred tax assets~~ to the amount the Company believes is more likely than not to be realized. The determination of recording or releasing tax valuation allowances is made, in part, pursuant to an assessment performed by management regarding the likelihood that the Company will generate sufficient future taxable income against which benefits of the **DTAs** ~~deferred tax assets~~ may or may not be realized. This assessment requires management to exercise significant judgment and make estimates with respect to the Company' s ability to generate revenue, gross profits, operating income and taxable income in future periods. The Company has recorded a full valuation allowance of $ **75. 5 and $** 72. 7 ~~and $ 58. 9~~ million as of December 31, **2023 and** 2022 ~~and 2021~~ , respectively, as it cannot conclude that it is more likely than not that the **DTAs** ~~deferred tax assets~~ will be realized primarily due to the generation of pre- tax book losses from its inception. The following table summarizes the activity related to the Company ~~'~~ **'** s valuation allowance: Year Ended December 31, Balance, beginning of the year $ **72, 662 $** 58, 940 ~~$ —~~ Increases related to current year positions **2, 879** 13, 722 ~~58, 940~~ Balance, end of the year $ **75, 541 $** 72, 662 **61** ~~$ 58, 940~~ As of December 31, ~~2022~~ **2023** , the Company has federal and state net operating loss carryforwards of $ ~~66~~ **83** . ~~2~~ **7** million and $ ~~36~~ **55** . ~~8~~ **4** million, respectively. The federal net operating loss can be carried forward indefinitely but are limited to 80 % utilization against future taxable income each year in accordance with the Tax Cuts and Jobs Act of 2017. The state net operating loss carryforwards will begin to expire in 2031 unless previously utilized by the Company. The Company recognizes liabilities for uncertain tax positions based on a two- step process. The first step is to evaluate the tax position for recognition by determining if the weight of available evidence indicates that it is more likely than not that the position will be sustained on audit, including resolution of related appeals or litigation processes, if any. The second step is to measure the tax benefit as the largest amount that is more than 50 % likely of being realized upon settlement. While the Company believes that it has appropriate support for the positions taken on its tax returns, the Company regularly assesses the potential outcome of examinations by tax authorities in determining the adequacy of its provision for income taxes. As of December 31, ~~2022~~ **2023** , the Company has no uncertain tax positions and does not expect a significant change in unrecognized tax benefits during the next 12 months. The Company is subject to taxation in the ~~United States~~ **U. S.** and various states **. The Company is currently under the audit examinations by Texas for taxable years 2019- 2021. As of December 31, 2023, the Company believes there will be no change of significance in its recorded tax positions and accordingly, no liability for uncertain tax benefits has been recorded** . The Company is not currently under examination by any **other** taxing authorities. Due to the carryover of tax attributes, the statute of limitations is currently open for tax years since inception for Zevia PBC. On March 27, 2020, the ~~United States~~ **U. S.** enacted the CARES Act. The Cares Act is an emergency economic stimulus package that includes spending and tax breaks to strengthen the ~~United States~~ **U. S.** economy and fund a nationwide effort to curtail the effect of COVID- 19. The CARES Act provides sweeping tax changes in response to the COVID- 19 pandemic, some of the more significant provisions are amending certain provisions of the previously enacted Tax Cuts and Jobs Act related to depreciable property and net operating losses, deferral of payroll taxes, and the Paycheck Protection program. At ~~61~~ December 31, ~~2022~~ **2023** , the Company has not booked any income tax provision or benefit for the impact for the CARES Act due to its recent incorporation and the pass- through treatment of Zevia, LLC. On ~~February 9, 2022, California enacted SB 113, which, among other changes, ends the temporary limitations on the utilization of net operating loss (" NOL") carryforwards and certain credits. Under previously enacted provisions, NOL carryforward deductions were suspended for tax years 2020- 2022 for taxpayers with over $ 1 million of California taxable income. The newly enacted legislation removes this limitation on NOL utilization for the 2022 tax year and removes the $ 5 million cap on the usage of corporate income tax credits. There was no material impact from the provisions of SB 113 in 2022. On~~ August 16, 2022, the ~~United States~~ **U. S.** enacted the Inflation Reduction Act of 2022 (" IRA "), which includes a 15 % book- income alternative minimum tax on corporations with average applicable financial statement income over $ 1 billion for any three year period ending with 2022 or later and a 1 % excise tax on the fair market value of stock that is repurchased by publicly- traded U. S. corporations or their specified affiliates. The alternative minimum tax and the excise tax are effective in taxable years beginning after December 31, 2022. The IRA also includes provisions intended to mitigate climate change by, among others, providing tax credit incentives for reductions in greenhouse gas emissions. ~~The Company does~~ **This legislation did** not ~~believe this legislation will~~ have a material impact on ~~our~~ **the** consolidated financial statements. Tax Receivable AgreementThe Company expects to obtain an increase in its share of tax basis in the net assets of Zevia, LLC when Class B units are exchanged by the holders of Class B units for shares of Class A common stock of the Company and upon certain qualifying transactions. Each change in outstanding shares of Class A common stock of the Company results in a corresponding change in the Company ~~'~~ **'** s ownership of Class A units of Zevia, LLC. The Company intends to treat any exchanges of Class B units as direct purchases of LLC interests for U. S. federal income tax purposes. These increases in tax basis may reduce the amounts that Zevia PBC would otherwise pay in the future to various taxing authorities. They may also decrease gains (or increase losses) on future dispositions of certain capital assets to the extent tax basis is allocated to those capital assets. In connection with the IPO, the Company entered into a Tax Receivable Agreement (~~"~~ **"** TRA ~~"~~ **"**) with continuing members of Zevia LLC and the Direct Zevia Stockholders. In the event that such parties exchange any or all of their Class B units for Class A common stock, the TRA requires the Company to make payments to such holders for 85 % of the tax benefits realized, or in some cases deemed to be realized, by the Company by such exchange as a result of (i) certain favorable tax attributes acquired from the Blocker Companies in the Mergers (including net operating losses and the Blocker Companies' allocable share of existing tax basis), (ii) increases in tax basis resulting from Zevia PBC ~~'~~ **'** s acquisition of continuing member ~~'~~ **'** s Zevia LLC units in connection with the IPO and in future exchanges and, (iii) tax basis increases attributable to payments made under the TRA (including tax benefits related to imputed interest). The annual tax benefits are computed by calculating the income taxes due, including such tax benefits, and the income taxes due without such benefits. The Company expects to benefit from the remaining 15 % of any tax benefits that it may actually realize. The TRA payments are not conditioned upon any continued ownership interest in Zevia, LLC or the Company. To the extent that the Company is unable to timely make payments under the TRA for any reason, such payments generally will be deferred and will accrue interest until paid. The timing and amount of aggregate payments due under the TRA may vary based on a number of factors, including the amount and timing of the taxable income the Company generates each year and the tax rate then applicable. The Company calculates the liability under the TRA using a complex TRA model, which includes an assumption related to the fair market value of assets. Payments are generally due under the TRA within a specified period of time following the filing of the Company' s tax return for the taxable year with respect to which the payment obligation arises, although interest on such payments will begin to accrue at a rate of the ~~SOFR~~ **Secured Overnight Financing Rate** plus 300 basis points from the due date (without extensions) of such tax return. The TRA provides that if (i) certain mergers, asset sales, other forms of business combinations, or other changes of control were to occur; (ii) there is a material uncured breach of any obligations under the TRA; or (iii) the Company elects an early termination of the TRA, then the TRA will terminate and the Company ~~'~~ **'** s obligations, or the Company ~~'~~ **'** s successor' s obligations, under the TRA will accelerate and become due and payable, based on certain assumptions, including an assumption that the Company would have sufficient taxable income to fully utilize all potential future tax benefits that are subject to the TRA and that any Class B units that have not been exchanged are deemed exchanged for the fair market value of the Company ~~'~~ **'** s Class A common stock at the time of termination. **62** As of December 31, ~~2022~~ **2023** , the Company has concluded, based on applicable accounting standards, that it was more likely than not that its **DTAs** ~~deferred tax assets~~ subject to the TRA would not be realized; therefore, the Company has not recorded a liability related to the tax savings it may realize from utilization of such **DTAs** ~~deferred tax assets~~ . The TRA liability that would be recognized if the associated tax benefits were determined to be fully realizable totaled $ **56. 2 million and $** 55. 8 ~~million and $ 45. 6~~ million at December 31, **2023 and** 2022 ~~and 2021~~ , respectively. The increase in the TRA liability is primarily related to Class B to Class A exchanges during the year ended December 31, ~~2022~~ **2023** . If utilization of the **DTAs** ~~deferred tax asset~~ subject to the TRA becomes more likely than not in the future, the Company will record a liability related to the TRA which will be recognized as expense within its consolidated statements of operations. ~~18~~ **17** . UNAUDITED QUARTERLY INFORMATIONThe **following summarizes selected unaudited quarterly financial data for the year ended December 31, 2023 (amounts may not sum due to rounding): (in thousands, except share and per share amounts) First Quarter Second Quarter Third Quarter Fourth Quarter Net sales $ 43, 300 $ 42, 241 $ 43, 089 $ 37, 794 Gross profit 20, 105 19, 692 19, 572 15, 389 (2) Loss from operations (3, 251) (5, 377) (11, 420) (1) (8, 895) (3) Loss before income taxes (2, 911) (4, 974) (11, 255) (1) (9, 130) (3) Net loss and comprehensive loss (2, 912) (5, 009) (11, 250) (1) (9, 151) (3) Net loss attributable to Zevia PBC (2, 091) (3, 931) (8, 217) (7, 255) Basic earnings per share (0. 03) (0. 08) (0. 16) (0. 14) Diluted earnings per share (0. 04) (0. 08) (0. 16) (0. 14) Weighted- average shares of Class A Common Stock- basic 49, 372, 874 50, 094, 096 50, 754, 470 52, 220, 804 Weighted- average shares of Class A Common Stock- diluted 72, 250, 338 50, 094, 096 50, 754, 470 52, 220, 804 (1) Net loss in the third quarter of 2023 increased primarily due to short- term supply chain logistics challenges which hindered fulfillment and impacted net sales results and selling and marketing expenses. (2) Gross profit decreased in the fourth quarter of 2023 primarily due to a decrease in volumes and higher inventory losses as a result of the brand refresh, SKU optimization, and procurement changes. (3) Net loss in the fourth quarter of 2023 increased primarily due to short- term supply chain logistics challenges which hindered fulfillment and impacted net sales results and selling and marketing expenses, as well as higher inventory losses as a result of the brand refresh, SKU optimization, and procurement changes. The** following summarizes selected unaudited quarterly financial data for the year ended December 31, 2022 (amounts may not sum due to rounding): (in thousands, except share and per share amounts) First Quarter Second Quarter Third Quarter Fourth Quarter Net sales $ 38, 034 $ 45, 542 $ 44, 239 $ 35, 366 Gross profit 15, 879 ~~(1)~~ 19, 321 ~~(1)~~ 19, 168 15, 653 Loss from operations (17, 555) (14, 743) (9, 221) (6, 349) Loss before income taxes (17, 473) (14, 787) (9, 195) (6, 127) Net loss and comprehensive loss (17, 485) (14, 796) (9, 196) (6, 170) Net loss attributable to Zevia PBC (10, 898) (11, 090) (7, 484) (4, 385) Basic earnings per share (0. 28) (~~2) (~~ 0. 27) (~~2) (~~ 0. 16 ~~) (2~~) (0. 09) Diluted earnings per share (0. 28) (~~2) (~~ 0. 27) (~~2) (~~ 0. 16 ~~) (2~~) (0. 09) Weighted- average shares of Class A Common Stock- basic ~~and diluted~~ 38, 371, 713 ~~(2)~~ 42, 051, 987 ~~(2) $~~ 45, 938, 507 ~~(2)~~ 47, 368, 849 ~~The following summarizes selected unaudited quarterly financial data for the year ended December 31, 2021 (amounts may not sum due to rounding): (in thousands, except share and per share amounts) First Quarter Second Quarter Third Quarter Fourth Quarter Net sales $ 30, 694 $ 34, 352 $ 38, 956 $ 34, 170 Gross profit 14, 704 (3) 16, 673 (3) 17, 767 (3) 14, 797 (3) Loss from operations (707) (49, 498) (4) (37, 464) (4) Loss before income taxes (749) (49, 711) (4) (37, 420) (4) Net loss and comprehensive loss (749) (49, 761) (37, 404) Net loss attributable to Zevia PBC — — (25, 823) (20, 163) Basic earnings per share N / A (5) N / A (5) (0. 75) (0. 59) Diluted earnings per share N / A (5) N / A (5) (0. 75) (0. 59)~~ Weighted- average shares of Class A Common Stock- ~~basic and~~ diluted **38** ~~N / A (5) N / A (5) 34~~ , ~~440~~ **371** , ~~982 34~~ **713 42** , ~~450, 409 (1) The Company reclassified $ 1. 3 million and $ 1. 9 million of expenses in the first and second quarter of 2022, respectively, which were previously recorded as cost of goods sold to selling and marketing expenses to conform to the current presentation. (2) The Company has revised basic and diluted earnings per share amounts for the first, second, and third quarters of 2022 to include the impact of vested but unreleased restricted stock units which were previously excluded from the respective basic and diluted earnings per share computations. The impact of this immaterial correction was to decrease both basic and diluted loss per share by $ 0. 02, $ 0. 01~~ **051** , **987** ~~and $ 0. 01, respectively, from the amounts previously reported in the Company' s Form 10- Q for each of the respective first,~~

~~second, and third quarters of 2022. (3) The Company reclassified $ 0. 5 million, $ 0. 4 million, $ 0. 8 million, and $ 1. 0 million of expenses in the first, second, third, and fourth quarter of 2021, respectively, which were previously recorded as cost of goods sold to selling and marketing expenses to conform to the current presentation. (4) Net loss in the second half of 2021 increased primarily due to $~~ 45 ~~. 7 million and $ 31. 9 million~~ , ~~respectively~~ **938** , **507 47** ~~of equity- based compensation in the third and fourth quarter of 2021 relating to restricted stock unit awards and phantom stock awards that generally vest over six months following the IPO. (5) Prior to the IPO~~ , **368** ~~the Zevia LLC membership structure included various classes of Preferred Units and Common units. The Company analyzed the calculation of earnings per unit for periods prior to the IPO and determined that it resulted in values that would not be meaningful to the users of these consolidated financial statements. Therefore~~ , **849** ~~earnings per share information has not been presented for the periods prior to the IPO.~~ Item 9. Changes in and Disagreements with Accountants on Accounting and Financial Disclosure Item 9A. Controls and Procedures. Evaluation of Disclosure Controls and Procedures We maintain " disclosure controls and procedures, " as defined in Rules 13a- 15 (e) and 15d- 15 (e) under the Exchange Act that are designed to ensure that information required to be disclosed in the reports that we file or submit under the Exchange Act is (1) recorded, processed, summarized and reported, within the time periods specified in the SEC' s rules and forms and (2) accumulated and communicated to our management including our principal executive officer and principal financial officer, to allow timely decisions regarding required disclosure. Our management, with the participation of our Chief Executive Officer and **Interim** Chief Financial Officer, evaluated the effectiveness of our disclosure controls and procedures as of December 31, ~~2022~~ **2023** . Based on the foregoing evaluation, management determined that our disclosure controls and procedures were effective at the reasonable assurance level as of December 31, ~~2022~~ **2023** . Management recognizes that any controls and procedures, no matter how well designed and operated, can provide only reasonable assurance of achieving their objectives and management necessarily applies its judgment in evaluating the cost- benefit relationship of possible controls and procedures. Report on Internal Control over Financial Reporting Our management is responsible for establishing and maintaining adequate internal control over financial reporting for the Company, as defined in Rules 13a- 15 (f) and 15d- 15 (f) under the Exchange Act. Our internal control system is designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of the Company' s financial statements for external purposes in accordance with U. S. GAAP. As of December 31, ~~2022~~ **2023** , our management assessed the effectiveness of our internal control over financial reporting using the criteria set forth by the Committee of Sponsoring Organizations of the Treadway Commission in Internal Control- Integrated Framework. Based on this assessment, our management concluded that our internal control over financial reporting was effective as of December 31, ~~2022~~ **2023** . Attestation Report of Registered Public Accounting Firm This Report does not include an attestation report of our internal controls from our independent registered public accounting firm due to our status as an " emerging growth company " as defined in Section 2 (a) of the Securities Act, as modified by the Jumpstart Our Business Startups Act of 2012. Changes in Internal Control over Financial Reporting. Management determined that as of December 31, ~~2022~~ **2023** , no changes in our internal control over financial reporting had occurred during the fiscal quarter then ended that materially affected or are reasonably likely to materially affect our internal control over financial reporting. Item 9B. Other Information **. (b) None of our directors or executive officers adopted or terminated a Rule 10b5- 1 trading arrangement or a non- Rule 10b5- 1 trading arrangement during the quarter ended December 31, 2023, as such terms are defined under Item 408 (a) of Regulation S- K** . Item 9C. Disclosure Regarding Foreign Jurisdictions that Prevent Inspections. PART III Item 10. Directors, Executive Officers and Corporate Governance. The information required by this item is incorporated by reference to the information set forth under the captions " Election of Directors, " " Corporate Governance, " " Executive Officers, " " Delinquent Section 16 (a) Reports " (if applicable) and " Code of Business Conduct and Ethics " in the definitive Proxy Statement for our ~~2023~~ **2024** Annual Meeting of Stockholders, which will be filed with the SEC no later than 120 days after December 31, ~~2022~~ **2023 (the " 2024 Proxy Statement "** . Item 11. Executive Compensation. The information required by this item is incorporated by reference to the information set forth under the captions " Director Compensation " and " Executive Compensation " in the ~~definitive~~ **2024** Proxy Statement ~~for our 2023 Annual Meeting of Stockholders, which will be filed with the SEC no later than 120 days after December 31, 2022~~ . Item 12. Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters. The information required by this item is incorporated by reference to the information set forth under the captions " Security Ownership of Certain Beneficial Owners and Management " and " Equity Compensation Plan Information " in the ~~definitive~~ **2024** Proxy Statement ~~for our 2023 Annual Meeting of Stockholders, which will be filed with the SEC no later than 120 days after December 31, 2022~~ . Item 13. Certain Relationships and Related Transactions, and Director Independence. The information required by this item is incorporated by reference to the information set forth under the captions " Certain Relationships and Related Person Transactions " and " Director Independence " in the ~~definitive~~ **2024** Proxy Statement ~~for our 2023 Annual Meeting of Stockholders, which will be filed with the SEC no later than 120 days after December 31, 2022~~ . Item 14. Principal Accountant Fees and Services. The information required by this item is incorporated by reference to the information set forth under the caption " Principal Accountant Fees and Services " in the ~~definitive~~ **2024** Proxy Statement ~~for our 2023 Annual Meeting of Stockholders, which will be filed with the SEC no later than 120 days after December 31, 2022~~ . PART IV Item 15. Exhibits, Financial Statement Schedules. The following documents are filed as a part of this Annual Report. (a) Financial Statements Our Consolidated Financial Statements are listed in the " Index to Consolidated Financial Statements " under Part II, Item 8 of this Annual Report. (b) Financial Statement Schedules All financial statement schedules are omitted because the information called for is not required or is shown either in the consolidated financial statements or in the notes thereto. (c) Exhibits The exhibits listed below are filed as part of this Annual Report, or are incorporated herein by reference, in each case as indicated below. EXHIBIT INDEX Exhibit No. Description of Exhibit 3. 1 Amended and Restated Certificate of Incorporation (incorporated herein by reference to Exhibit 3. 1 to the Company' s Current Report on Form 8- K filed on July 26, 2021). 3. 2 Amended and Restated Bylaws (incorporated herein by reference to Exhibit 3. 2 to the Company' s Current Report on Form 8- K filed on July 26, 2021). 4. 1 Description of Securities (incorporated herein by reference to Exhibit 4. 1 to the Company ~~'~~ **’** s Annual Report on Form 10- K filed on March 11, 2022) 10. 1 Thirteenth Amended and Restated Limited Liability Company Agreement of Zevia LLC Agreement dated as of July 21, 2021 (incorporated by reference to Exhibit 10. 1 of the Company ~~'~~ **’** s Periodic Report on Form 10- Q filed August 13, 2021). 10. 2 Tax Receivable Agreement dated as of July 21, 2021 (incorporated by reference to Exhibit 10. 2 of the Company ~~'~~ **’** s Periodic Report on Form 10- Q filed on August 13, 2021). 10. 3 Zevia PBC Eleventh Amended and Restated Registration Rights Agreement dated July 21, 2021 (incorporated by reference to Exhibit 10. 3 of the Company ~~'~~ **’** s Periodic Report on Form 10- Q, filed on August 13, 2021). 10. 4 Form of Indemnification Agreement entered into with Directors and Executive Officers (incorporated by reference to Exhibit 10. 4 of the Company ~~'~~ **’** s Registration Statement on Form S- 1 / A filed on July 12, 2021). 10. ~~8~~ **5** # Zevia PBC 2021 Equity Incentive Plan (incorporated herein by reference to Exhibit 99. 1 to the Company' s Registration Statement on Form S- 8 filed on July 26, 2021). 10. ~~9~~ **6** # Form of Restricted Stock Unit Award Grant Notice and Standard Terms and Conditions under the Zevia PBC 2021 Equity Incentive Plan (incorporated herein by reference to Exhibit 99. 2 to the Company' s Registration Statement on Form S- 8 filed on July 26, 2021). 10. ~~10~~ **7** # Form of Nonqualified Stock Options Grant Notice and Standard Terms and Conditions under the Zevia PBC 2021 Equity Incentive Plan (incorporated herein by reference to Exhibit 99. 3 to the Company' s Registration Statement on Form S- 8 filed on July 26, 2021). 10. ~~11~~ **8** # Zevia 2020 Incentive Plan (incorporated herein by reference to Exhibit 10. 6 of the Company ~~'~~ **’** s Registration Statement on Form S- 1 filed on June 25, 2021). 10. ~~12~~ **9** # Form of Zevia LLC Notice of Restricted Class C Common Unit Award and Restricted Class C Common Unit Agreement (2020) (incorporated herein by reference to Exhibit 10. 7 of the Company ~~'~~ **’** s Registration Statement on Form S- 1 filed on June 25, 2021). 10. ~~13~~ **10** # Form of Zevia LLC Notice of Restricted Class C Common Unit Award and Restricted Class C Common Unit Agreement (2021) (incorporated herein by reference to Exhibit 10. 8 of the Company ~~'~~ **’** s Registration Statement on Form S- 1 filed on June 25, 2021). 10. ~~14~~ **11** # Form of Zevia LLC First Amendment to Notice of Restricted Class C Common Unit Award and Restricted Class C Common Unit Agreement (incorporated herein by reference to Exhibit 10. 9 of the Company ~~'~~ **’** s Registration Statement on Form S- 1 filed on June 25, 2021). 10. ~~15~~ **12** # Form of Zevia LLC Second Amendment to Notice of Restricted Class C Common Unit Award and Restricted Class C Common Unit Agreement (incorporated herein by reference to Exhibit 10. 15 of Company' s Annual Report on Form 10- K filed on March 11, 2022). 10. ~~16~~ **13** # Zevia LLC 2011 Unit Incentive Plan, as amended, and the Form of Unit Option Agreement (incorporated herein by reference to Exhibit 10. 10 of the Company ~~'~~ **’** s Registration Statement on Form S- 1 filed on June 25, 2021). 10. ~~17~~ **14** # Form of Zevia LLC 2011 Unit Incentive Plan, as amended, Second Amendment to Unit Option Agreement (incorporated herein by reference to Exhibit 10. 17 of Company' s Annual Report on Form 10- K filed on March 11, 2022). 10. ~~18~~ **15** # Form of Zevia LLC 2011 Unit Incentive Plan, as amended, Third Amendment to Unit Option Agreement (incorporated herein by reference to Exhibit 10. 18 of Company' s Annual Report on Form 10- K filed on March 11, 2022). 10. ~~19~~ **16** # Form of Zevia LLC Notice of Restricted Phantom Class C Common Unit Award and Restricted Phantom Class C Common Unit Agreement (incorporated herein by reference to Exhibit 10. 11 of the Company ~~'~~ **’** s Registration Statement on Form S- 1 filed on June 25, 2021). 10. ~~20~~ **17** # Form of Zevia LLC First Amendment to Notice of Restricted Phantom Class C Common Unit Award and Restricted Phantom Class C Common Unit Agreement (incorporated by reference to Exhibit 10. 12 of the Company ~~'~~ **’** s Registration Statement on Form S- 1 / A filed on July 12, 2021). 10. ~~24~~ **18** Loan and Security Agreement, dated as of February 22, 2022, by and among Zevia LLC, certain of its subsidiaries from time to time joined hereto as borrowers, the financial institutions party thereto from time to time as Lenders and Bank of America, N. A., a national banking association, as agent for the Lenders thereto (incorporated herein by reference to Exhibit 10. 1 of the ~~Registrants~~ **Company' s** Current Report on Form 8- K filed on February 24, 2022). 10. **19** ~~25 # Letter Agreement dated March 11, 2022, between Zevia PBC and Denise D. Beckles (incorporated herein by reference to Exhibit 10. 1 to the Company' s Current Report on Form 8- K filed on April 26, 2022). 10. 26 # Severance Agreement dated May 1, 2022, between Zevia PBC and Denise D. Beckles (incorporated herein by reference to Exhibit 10. 2 to the Company' s Current Report on Form 8- K filed on April 26, 2022). 10. 27 # Letter Agreement dated March 18, 2022, between Zevia PBC and Quincy B. Troupe (incorporated herein by reference to Exhibit 10. 3 to the Company' s Current Report on Form 8- K filed on April 26, 2022). 10. 28 # Letter Agreement dated June 13, 2022, between Zevia PBC and Quincy B. Troupe (incorporated herein by reference to Exhibit 10. 4 to the Company' s Current Report on Form 8- K filed on April 26, 2022). 10. 29~~ # Amended and Restated Offer Letter dated June 15, 2022, between Zevia PBC and Amy Taylor (incorporated herein by reference to Exhibit 10. 3 **of the Company' s Quarterly Report on Form 10- Q filed on August 11, 2022). 10. 20 # Amended and Restated Severance Agreement dated June 15, 2022, between Zevia PBC and Amy Taylor (incorporated herein by reference to Exhibit 10. 4 of the Company' s Quarterly Report on Form 10- Q filed on August 11, 2022). 10. 21 # Separation Agreement and General Release of Claims between the Company and Quincy B. Troupe (incorporated herein by reference to Exhibit 10. 1** of the Company' s Quarterly Report on Form 10- Q filed on ~~August 11~~ **November 7** , ~~2022~~ **2023**). 10. ~~30~~ **22** # **Letter** ~~Amended and Restated Severance~~ Agreement ~~dated June 15, 2022,~~ between ~~Zevia PBC~~ **the Company** and ~~Amy Taylor~~ **Florence Neubauer** (incorporated herein by reference to Exhibit 10. ~~4~~ **2** of the Company' s Quarterly Report on Form 10- Q filed on ~~August 11~~ **November 7** , ~~2022~~ **2023**). 10. ~~31~~ **23** # ~~Separation~~ **Severance** Agreement ~~and General Release of Claims dated May 6, 2022,~~ between ~~Zevia PBC~~ **the Company** and **Florence Neubauer** ~~William D. Beech~~ (incorporated herein by reference to Exhibit 10. ~~1~~ **3** of the Company' s Quarterly Report on Form 10- Q filed on ~~August 11~~ **November 7** , ~~2022~~ **2023**). 10. ~~32~~ **24** # *

Form ~~Addendum to Separation Agreement and General Release~~ of ~~Claims dated May 13, 2022, between~~ Restricted Stock Unit Award Grant Notice and Standard Terms and Conditions under the Zevia PBC 2021 Equity Incentive Plan ~~and William D. Beech~~ (~~incorporated herein by reference to Exhibit~~ for U. S. Employee SVP) 10. 25 # * ~~1 of the Company' s Quarterly Report on~~ Form of Nonqualified Stock Options Grant Notice and Standard Terms and Conditions under the Zevia PBC 2021 Equity Incentive Plan (for U. S. Employee SVP) 10 ~~- Q filed on August 11,~~ . 26 # * Form of Restricted Stock Unit Award Grant Notice and Standard Terms and Conditions under the Zevia PBC ~~2022~~ 2021 Equity Incentive Plan (for Board Director) ~~.~~ 21. 1 * Subsidiaries of the Company. 23. 1 * Consent of Independent Registered Accounting Firm 31. 1 * Certification of Principal Executive Officer Pursuant to Rules 13a- 14 (a) and 15d- 14 (a) under the Securities Exchange Act of 1934, as Adopted Pursuant to Section 302 of the Sarbanes- Oxley Act of 2002. 31. 2 * Certification of Principal Financial Officer Pursuant to Rules 13a- 14 (a) and 15d- 14 (a) under the Securities Exchange Act of 1934, as Adopted Pursuant to Section 302 of the Sarbanes- Oxley Act of 2002. 32 * * Certification of Principal Executive Officer and Principal Financial Officer Pursuant to 18 U. S. C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes- Oxley Act of 2002. 97 * Zevia PBC Clawback Policy 101. INS * Inline XBRL Instance Document 101. SCH * Inline XBRL Taxonomy Extension Schema With Embedded ~~Document 101. CAL * Inline XBRL Taxonomy Extension Calculation~~ Linkbase ~~Document~~ Documents ~~101. DEF * Inline XBRL Taxonomy Extension Definition Linkbase Document 101. LAB * Inline XBRL Taxonomy Extension Label Linkbase Document 101. PRE * Inline XBRL Taxonomy Extension Presentation Linkbase Document~~ 104 Cover Page Interactive Data File (formatted as Inline XBRL and contained in Exhibit 101) * Filed herewith. * * Furnished herewith. # Management contract or compensatory plan or arrangement. Item 16. Form 10- K Summary SIGNATURES Pursuant to the requirements of Section 13 or 15 (d) of the Securities Exchange Act of 1934, the Registrant has duly caused this Annual Report to be signed on its behalf by the undersigned, thereunto duly authorized. Zevia PBC By: / s / Amy E. Taylor Name: Amy E. Taylor Title: President and Chief Executive Officer (Principal Executive Officer) Date: March ~~10~~ 6 , ~~2023~~ 2024 Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the Registrant and in the capacities and on the dates indicated. By: / s / Amy E. Taylor By: / s / Girish Satya ~~Denise D. Beekles~~ Name: Amy E. Taylor Name: Girish Satya ~~Denise D. Beekles~~ Title: President and Chief Executive Officer, Director Title: Chief Financial Officer (Principal Executive Officer) (Principal Financial Officer) Date: March ~~10~~ 6 , ~~2023~~ 2024 Date: March ~~10~~ 6 , ~~2023~~ 2024 By: / s / Hany Mikhail By: / s / Padraic Spence Name: Hany Mikhail Name: Padraic Spence Title: Chief Accounting Officer Title: Director and Board Chair (Principal Accounting Officer) Date: March ~~10~~ 6 , ~~2023~~ 2024 Date: March ~~10~~ 6 , ~~2023~~ 2024 By: / s / Jacqueline J. Hayes By: / s / David J. Lee Name: Jacqueline J. Hayes Name: David J. Lee Title: Director Title: Director Date: March ~~10~~ 6 , ~~2023~~ 2024 Date: March ~~10~~ 6 , ~~2023~~ 2024 By: / s / Rosemary L. Ripley By: / s / Andrew Ruben Name: Rosemary L. Ripley Name: Andrew Ruben Title: Director Title: Director Date: March ~~10~~ 6 , ~~2023~~ 2024 Date: March ~~10~~ 6 , ~~2023~~ 2024 By: / s / Julie G. Ruehl By: / s / Justin Shaw Name: Julie G. Ruehl Name: Justin Shaw Title: Director Title: Director Date: March ~~10~~ 6 , ~~2023~~ 2024 Date: March 6, 2024 Exhibit 10 ~~,~~ . 24Annual Grant – U. S. Employee Form for SVP ~~2023~~ 2021 EQUITY INCENTIVE PLAN GRANT NOTICE FOR RESTRICTED STOCK UNIT AWARD FOR GOOD AND VALUABLE CONSIDERATION, Zevia PBC (the “ Company ”), hereby grants to the Participant named below the number of Restricted Stock Units (the “ RSUs ”) specified below (the “ Award ”) under the Zevia PBC 2021 Equity Incentive Plan (the “ Plan ”). Each RSU represents the right to receive one share of Common Stock, upon the terms and subject to the conditions set forth in this Grant Notice, the Plan and the Standard Terms and Conditions (the “ Standard Terms and Conditions ”) promulgated under such Plan and attached hereto as Exhibit A. This Award is granted pursuant to the Plan and is subject to and qualified in its entirety by the Standard Terms and Conditions. Capitalized terms not otherwise defined herein shall have the meanings set forth in the Plan. Name of Participant: Grant Date: Number of RSUs: Vesting Schedule: Subject to the Plan and the Standard Terms and Conditions, the RSUs shall vest in accordance with the following schedule, so long as the Participant does not incur a Termination of Employment from the Grant Date through each vesting date: By ~~: / s / Philip H~~ accepting this Grant Notice, the Participant acknowledges that the Participant has received and read, and agrees that this Award shall be subject to, the terms of this Grant Notice, the Plan, and the Standard Terms and Conditions . ~~O' Brien~~ By: Name: ~~Philip H. O' Brien~~ Title: ~~Director~~ PARTICIPANT [Name] Signature Page to Grant Notice forRestricted Stock Unit Award EXHIBIT A STANDARD TERMS AND CONDITIONS FORRESTRICTED STOCK UNITS These Standard Terms and Conditions apply to the Award of Restricted Stock Units granted pursuant to the Zevia PBC 2021 Equity Incentive Plan (the “ Plan ”), which are evidenced by a Grant Notice or an action of the Committee that specifically refers to these Standard Terms and Conditions. In addition to these Standard Terms and Conditions, the Restricted Stock Units shall be subject to the terms of the Plan, which are incorporated into these Standard Terms and Conditions by this reference. Capitalized terms not otherwise defined herein shall have the meanings set forth in the Plan. 1. TERMS OF RESTRICTED STOCK UNITS Zevia PBC (the “ Company ”) has granted to the Participant named in the Grant Notice provided to said Participant herewith (the “ Grant Notice ”) an award of Restricted Stock Units (the “ Award ” or “ RSUs ”) specified in the Grant Notice, with each Restricted Stock Unit representing the right to receive one share of Common Stock. The Award is subject to the conditions set forth in the Grant Notice, these Standard Terms and Conditions and the Plan. For purposes of these Standard Terms and Conditions and the Grant Notice, any reference to the Company shall include a reference to any Subsidiary. 2. VESTING AND SETTLEMENT OF RESTRICTED STOCK UNITS (a) The Award shall not be vested as of the Grant Date set forth in the Grant Notice and shall be forfeitable unless and until otherwise vested pursuant to the terms of the Grant Notice and these Standard Terms and Conditions. After the Grant Date, subject to termination or acceleration as provided in these Standard Terms and Conditions and the Plan, the Award shall become vested as described in the Grant Notice with respect to that number of Restricted Stock Units as set forth in the Grant Notice. Restricted Stock Units that have vested and are no longer subject to forfeiture are referred to herein as “ Vested RSUs. ” Restricted Stock Units awarded hereunder that are not vested and remain subject to forfeiture are referred to herein as “ Unvested RSUs. ” (b) As soon as administratively practicable following the vesting of the RSUs pursuant to the Grant Notice and this Section 2, but in no event later than 30 days after each vesting date, the Company shall deliver to the Participant shares of Common Stock equal to the number of Vested RSUs. (c) If the Participant’ s Termination of Employment is as a result of the Participant’ s death or Disability, all then Unvested RSUs shall become Vested RSUs effective as of the date of such Termination of Employment. Exhibit AStandard Terms and Conditions forRestricted Stock Units (d) If the Participant’ s Termination of Employment is as a result of a Qualifying Termination (as defined below), all then Unvested RSUs shall become Vested RSUs effective as of the date of such Termination of Employment, subject to the Participant’ s execution and non- revocation of a release of claims, in the form provided by the Company within the time period specified therein. (e) Upon the Participant’ s Termination of Employment for any other reason not set forth in Section 2 (c) or 2 (d), any then Unvested RSUs held by the Participant shall be forfeited and canceled, for no consideration as of the date of the Participant’ s Termination of Employment. (f) As used in this Section 2: (i) “ Good Reason ” has the meaning set forth in the Severance Agreement by and between the Company and the Participant. (ii) “ Qualifying Termination ” means the Participant’ s Termination of Employment by the Company without Cause or by the Participant for Good Reason, in each case, on or within 18 months following the consummation of a Change in Control. 3. RIGHTS AS STOCKHOLDER; DIVIDEND EQUIVALENTS (g) The Participant shall not be, nor have any of the rights or privileges of, a stockholder of the Company in respect of any RSUs (including any voting rights or rights to dividends or distributions paid on shares of Common Stock, except as provided in Section 3 (b)) unless and until shares of Common Stock settled for such RSUs shall have been issued by the Company to the Participant (as evidenced by the appropriate entry on the books of the Company or of a duly authorized transfer agent of the Company). (h) Notwithstanding the foregoing, from and after the Grant Date and until the earlier of (i) the Participant’ s receipt of Common Stock upon settlement of RSUs and (ii) the time when the Participant’ s right to receive Common Stock upon settlement of RSUs is forfeited, on the date that the Company pays a cash dividend (if any) to holders of Common Stock generally, the Participant shall be entitled, as a Dividend Equivalent, to a number of additional whole RSUs determined by dividing (i) the product of (A) the dollar amount of such cash dividend paid per share of Common Stock and (B) the total number of outstanding RSUs (including dividend equivalents paid thereon) held by the Participant on the record date for such dividend, by (ii) the Fair Market Value per share of Common Stock on the date such dividend is paid to holders of Common Stock generally. Such Dividend Equivalents (if any) shall be subject to the same terms and conditions and shall be settled or forfeited in the same manner and at the same time as the RSUs to which the Dividend Equivalents were credited. 4. RESTRICTIONS ON RESALES OF SHARES The Company may impose such restrictions, conditions or limitations as it determines appropriate as to the timing and manner of any resales by the Participant or other subsequent transfers by the Participant of any shares of Common Stock issued pursuant to Vested RSUs, including (a) restrictions under an insider trading policy, (b) restrictions designed to delay and / or coordinate the timing and manner of sales by the Participant and other holders and (c) restrictions as to the A- 2 use of a specified brokerage firm for such resales or other transfers. 5. INCOME TAXES To the extent required by applicable federal, state, local or foreign law, the Participant shall make arrangements satisfactory to the Company for the satisfaction of any withholding tax obligations that arise by reason of the grant or vesting of the RSUs. The Company shall not be required to issue shares or to recognize the disposition of such shares until such obligations are satisfied. 6. NON TRANSFERABILITY OF AWARD Except as permitted by the Committee or as permitted under Section 17 of the Plan, the Award may not be sold, assigned, transferred, pledged or otherwise directly or indirectly encumbered or disposed of other than by will or the laws of descent and distribution. 7. OTHER AGREEMENTS SUPERSEDED The Grant Notice, these Standard Terms and Conditions and the Plan constitute the entire understanding between the Participant and the Company regarding the Award. Any prior agreements, commitments or negotiations concerning the Award are superseded. 8. LIMITATION OF INTEREST IN SHARES SUBJECT TO RESTRICTED STOCK UNITS Neither the Participant (individually or as a member of a group) nor any beneficiary or other person claiming under or through the Participant shall have any right, title, interest, or privilege in or to any shares of Common Stock allocated or reserved for the purpose of the Plan or subject to the Grant Notice or these Standard Terms and Conditions except as to such shares of Common Stock, if any, as shall have been issued to such person in connection with the Award. Nothing in the Plan, in the Grant Notice, these Standard Terms and Conditions or any other instrument executed pursuant to the Plan shall confer upon the Participant any right to continue in the Company’ s employ or service nor limit in any way the Company’ s right to terminate the Participant’ s employment at any time for any reason. 9. NO LIABILITY OF COMPANY The Company and any affiliate which is in existence or hereafter comes into existence shall not be liable to the Participant or any other person as to: (a) the non issuance or sale of shares of Common Stock as to which the Company has been unable to obtain from any regulatory body having jurisdiction the authority deemed by the Company’ s counsel to be necessary to the lawful issuance and sale of any shares hereunder ; and (b) any tax consequence expected, but not realized, by the Participant or other person due to the receipt or settlement of the Award. 10. GENERAL (i) In the event that any provision of the

Grant Notice or these Standard Terms and Conditions is declared to be illegal, invalid or otherwise unenforceable by a court of competent jurisdiction, such provision shall be reformed, if possible, to the extent necessary to render it legal, A- 3 valid and enforceable, or otherwise deleted, and the remainder of the Grant Notice and these Standard Terms and Conditions shall not be affected except to the extent necessary to reform or delete such illegal, invalid or unenforceable provision. (j) The headings preceding the text of the sections hereof are inserted solely for convenience of reference, and shall not constitute a part of the Grant Notice or these Standard Terms and Conditions, nor shall they affect its meaning, construction or effect. Words in the masculine gender shall include the feminine gender, and where appropriate, the plural shall include the singular and the singular shall include the plural. The use herein of the word " including " following any general statement, term or matter shall not be construed to limit such statement, term or matter to the specific items or matters set forth immediately following such word or to similar items or matters, whether or not non- limiting language (such as " without limitation ", " but not limited to ", or words of similar import) is used with reference thereto, but rather shall be deemed to refer to all other items or matters that could reasonably fall within the broadest possible scope of such general statement, term or matter. References herein to any agreement, instrument or other document means such agreement, instrument or other document as amended, supplemented and modified from time to time to the extent permitted by the provisions thereof and not prohibited by the Plan, the Grant Notice or these Standard Terms and Conditions. Unless the context requires otherwise, all references to laws and regulations refer to such laws and regulations as they may be amended from time to time, and references to particular provisions of laws or regulations include a reference to the corresponding provisions of any succeeding law or regulation. (k) The Grant Notice and these Standard Terms and Conditions shall inure to the benefit of and be binding upon the parties hereto and their respective permitted heirs, beneficiaries, successors and assigns. (l) The Grant Notice and these Standard Terms and Conditions shall be construed in accordance with and governed by the laws of the State of Delaware, without regard to principles of conflicts of law. (m) In the event of any conflict between the Grant Notice, these Standard Terms and Conditions and the Plan, the Grant Notice and these Standard Terms and Conditions shall control. In the event of any conflict between the Grant Notice and these Standard Terms and Conditions, the Grant Notice shall control. (n) All questions arising under the Plan, the Grant Notice or under these Standard Terms and Conditions shall be decided by the Committee in its total and absolute discretion. 11. CLAWBACK The Restricted Stock Units and any shares of Common Stock issued pursuant to the Vested RSUs will be subject to recoupment in accordance with any clawback policy adopted by the Company. No recovery of compensation under such a clawback policy will be an event giving rise to a right to resign for " good reason " or " constructive termination " (or similar term) under any agreement with the Company. By accepting the Award, the Participant is agreeing to be bound by any such clawback policy, as in effect or as may be adopted and / or modified from time to time by the A- 4 Company in its discretion. 12. ELECTRONIC DELIVERY By executing the Grant Notice, the Participant hereby consents to the delivery of information (including information required to be delivered to the Participant pursuant to applicable securities laws) regarding the Company and the Subsidiaries, the Plan, and the Restricted Stock Units via Company web site or other electronic delivery. A- 5 Exhibit 10. 25Annual Grant – U. S. Employee Form for SVP GRANT NOTICE FORNONQUALIFIED STOCK OPTIONS FOR GOOD AND VALUABLE CONSIDERATION, Zevia PBC (the " Company ") hereby grants to the Participant named below the Nonqualified Stock Option (the " Option ") to purchase any part or all of the number of shares of Common Stock that are covered by this Option at the Exercise Price per share, each specified below, and upon the terms and subject to the conditions set forth in this Grant Notice, the Zevia PBC 2021 Equity Incentive Plan (the " Plan ") and the Standard Terms and Conditions (the " Standard Terms and Conditions ") promulgated under such Plan and attached hereto as Exhibit A. This Option is granted pursuant to the Plan and is subject to and qualified in its entirety by the Standard Terms and Conditions. This Option is not intended to qualify as an incentive stock option under Section 422 of the Code. Capitalized terms not otherwise defined herein shall have the meanings set forth in the Plan. Name of Participant: Grant Date: ~~March~~ **Number of Shares of Common Stock covered by Option: Exercise Price Per Share: Expiration Date: Vesting Schedule: Subject to the Plan and the Standard Terms and Conditions, the Option shall vest and become exercisable in accordance with the following schedule, so long as the Participant does not incur a Termination of Employment from the Grant Date through each vesting date: By accepting this Grant Notice, the Participant acknowledges that the Participant has received and read, and agrees that this Option shall be subject to, the terms of this Grant Notice, the Plan and the Standard Terms and Conditions. Signature Page toGrant Notice forNonqualified Stock Options STANDARD TERMS AND CONDITIONS FORNONQUALIFIED STOCK OPTIONS These Standard Terms and Conditions apply to the Options granted pursuant to the Zevia PBC 2021 Equity Incentive Plan (the " Plan "), which are identified as nonqualified stock options and are evidenced by a Grant Notice or an action of the Committee that specifically refers to these Standard Terms and Conditions. In addition to these Standard Terms and Conditions, the Option shall be subject to the terms of the Plan, which are incorporated into these Standard Terms and Conditions by this reference. Capitalized terms not otherwise defined herein shall have the meanings set forth in the Plan. 1. Terms of Option Zevia PBC (the " Company ") has granted to the Participant named in the Grant Notice provided to said Participant herewith (the " Grant Notice ") a Nonqualified Stock Option (the " Option ") to purchase up to the number of shares of Common Stock at a per share Exercise Price, each as set forth in the Grant Notice. The Option is subject to the conditions set forth in the Grant Notice, these Standard Terms and Conditions, and the Plan. For purposes of these Standard Terms and Conditions and the Grant Notice, any reference to the Company shall include a reference to any Subsidiary. 2. Nonqualified Stock Option The Option is not intended to be an incentive stock option under Section 422 of the Code and will be interpreted accordingly. 3. Exercise of Option (a) The Option shall not be exercisable as of the Grant Date set forth in the Grant Notice. After the Grant Date, to the extent not previously exercised, and subject to termination or acceleration as provided in these Standard Terms and Conditions and the Plan, the Option shall be exercisable only to the extent it is or becomes vested, as described in the Grant Notice, to purchase up to that number of shares of Common Stock as set forth in the Grant Notice; provided, that (except as set forth in Section 4 (a)) the Participant remains employed with the Company and does not experience a Termination of Employment. The vesting period and / or exercisability of the Option may be adjusted by the Committee to reflect the decreased level of employment during any period in which the Participant is on an approved leave of absence or is employed on a less than full time basis. (b) To exercise the Option (or any part thereof), the Participant shall deliver to the Company a " Notice of Exercise " in a form specified by the Committee, specifying the number of whole shares of Common Stock that the Participant wishes to purchase and how the Participant' s Exhibit AStandard Terms and Conditions forNonqualified Stock Options shares of Common Stock should be registered (in the Participant' s name only or in the Participant' s and the Participant' s spouse' s names as community property or as joint tenants with right of survivorship). (c) The exercise price (the " Exercise Price ") of the Option is set forth in the Grant Notice. The Company shall not be obligated to issue any shares of Common Stock until the Participant shall have paid the total Exercise Price for that number of shares of Common Stock. The Exercise Price may be paid in Common Stock, cash or a combination thereof, including an irrevocable commitment by a broker to pay over such amount from a sale of the Common Stock issuable under the Option, the delivery of previously owned Common Stock, withholding of shares of Common Stock otherwise deliverable upon exercise of the Option (but only to the extent share withholding is made available to the Participant by the Company), or in such other manners as may be permitted by the Committee. (d) Fractional shares may not be exercised. Shares of Common Stock will be issued as soon as practical after exercise. Notwithstanding the above, the Company shall not be obligated to deliver any shares of Common Stock during any period when the Company determines that the exercisability of the Option or the delivery of shares of Common Stock hereunder would violate Company policy or any federal, state or other applicable laws. 4. Expiration of Option; ACCELERATED VESTING The Option shall expire and cease to be exercisable as of the earlier of (i) the Expiration Date set forth in the Grant Notice or (ii) the date specified below in connection with the Participant' s Termination of Employment: (a) If the Participant' s Termination of Employment is as a result of the Participant' s death or Disability, (i) the entire Option shall be fully vested and exercisable and (ii) the Participant may exercise any portion of the Option until the date that is 12- months following the Termination Date. (b) If the Participant' s Termination of Employment is as a result of a Qualifying Termination (as defined below), (i) subject to the Participant' s execution and non- revocation of a release of claims, in a form provided by the Company within the time period specified therein, the entire Option shall be fully vested and exercisable and (ii) the Participant may exercise any portion of the Option until the date that is 90 days following the Termination Date. (c) If the Participant' s Termination of Employment is by the Company for Cause, the entire Option, whether or not then vested and exercisable, shall be immediately forfeited and canceled, for no consideration, as of Termination Date. (d) If the Participant' s Termination of Employment is for any reason other than as set forth in Section 4 (a), 4 (b) or 4 (c), the Participant may exercise any portion of the Option that is vested and exercisable as of the Termination Date until the date that is 90 days following the Termination Date. (e) Any portion of the Option that is not vested and exercisable at the time of a Termination of Employment (after taking into account any accelerated vesting under this Section 4, the Grant Notice, Section 16 of the Plan or any other agreement between the Participant and the Company) shall be forfeited and canceled, for no consideration, as of the Termination Date. (f) As used in this Section 4: (iii) " Termination Date " means the date of the Participant' s Termination of Employment. 5. Restrictions on Resales of Shares Acquired Pursuant to Option Exercise The Company may impose such restrictions, conditions or limitations as it determines appropriate as to the timing and manner of any resales by the Participant or other subsequent transfers by the Participant of any shares of Common Stock issued as a result of the exercise of the Option, including (a) restrictions under an insider trading policy, (b) restrictions designed to delay and / or coordinate the timing and manner of sales by the Participant and other optionholders and (c) restrictions as to the use of a specified brokerage firm for such resales or other transfers. 6. Income Taxes The Company shall not deliver shares of Common Stock in respect of the exercise of any Option unless and until the Participant has made arrangements satisfactory to the Company to satisfy applicable withholding tax obligations. Unless the Participant pays the withholding tax obligations to the Company by cash or check in connection with the exercise of the Option (including an irrevocable commitment by a broker to pay over such amount from a sale of the Common Stock issuable under the Option), withholding may be effected, at the Company' s election, by withholding Common Stock issuable in connection with the exercise of the Option (provided that shares of Common Stock may be withheld only to the extent that such withholding will not result in adverse accounting treatment for the Company). The Participant acknowledges that the Company shall have the right to deduct any taxes required to be withheld by law in connection with the exercise of the Option from any amounts payable by it to the Participant (including future cash wages). 7. Non Transferability of Option Except as permitted by the Committee or as permitted under Section 17 of the Plan, the Participant may not assign or transfer the Option to anyone other than by will or the laws of descent and distribution and the Option shall be exercisable only by the Participant during his or her lifetime. The Company may cancel the**

Option if the Participant attempts to assign or transfer it in a manner inconsistent with this Section 7. 8. Other Agreements Superseded The Grant Notice, these Standard Terms and Conditions and the Plan constitute the entire understanding between the Participant and the Company regarding the Option. Any prior agreements, commitments or negotiations concerning the Option are superseded. 9. Limitation of Interest in Shares Subject to Option Neither the Participant (individually or as a member of a group) nor any beneficiary or other person claiming under or through the Participant shall have any right, title, interest, or privilege in or to any shares of Common Stock allocated or reserved for the purpose of the Plan or subject to the Grant Notice or these Standard Terms and Conditions except as to such shares of Common Stock, if any, as shall have been issued to such person upon exercise of the Option or any part of it. Nothing in the Plan, in the Grant Notice, these Standard Terms and Conditions or any other instrument executed pursuant to the Plan shall confer upon the Participant any right to continue in the Company' s employ or service nor limit in any way the Company' s right to terminate the Participant' s employment at any time for any reason. 10 **. No Liability of Company The Company and any affiliate which is in existence or hereafter comes into existence shall not be liable to the Participant or any other person as to: (a) the non issuance or sale of shares of Common Stock as to which the Company has been unable to obtain from any regulatory body having jurisdiction the authority deemed by the Company' s counsel to be necessary to the lawful issuance and sale of any shares hereunder ; and (b) any tax consequence expected** , ~~2023~~ **but not realized, by the Participant or other person due to the receipt, exercise or settlement of any Option granted hereunder. 11. General (a) In the event that any provision of the Grant Notice or these Standard Terms and Conditions is declared to be illegal, invalid or otherwise unenforceable by a court of competent jurisdiction, such provision shall be reformed, if possible, to the extent necessary to render it legal, valid and enforceable, or otherwise deleted, and the remainder of the Grant Notice and these Standard Terms and Conditions shall not be affected except to the extent necessary to reform or delete such illegal, invalid or unenforceable provision. (b) The headings preceding the text of the sections hereof are inserted solely for convenience of reference, and shall not constitute a part of the Grant Notice and these Standard Terms and Conditions, nor shall they affect its meaning, construction or effect. Words in the masculine gender shall include the feminine gender, and where appropriate, the plural shall include the singular and the singular shall include the plural. The use herein of the word " including " following any general statement, term or matter shall not be construed to limit such statement, term or matter to the specific items or matters set forth immediately following such word or to similar items or matters, whether or not non- limiting language (such as " without limitation ", " but not limited to ", or words of similar import) is used with reference thereto, but rather shall be deemed to refer to all other items or matters that could reasonably fall within the broadest possible scope of such general statement, term or matter. References herein to any agreement, instrument (c) The Grant Notice and these Standard Terms and Conditions shall inure to the benefit of and be binding upon the parties hereto and their respective permitted heirs, beneficiaries, successors and assigns. (d) The Grant Notice and these Standard Terms and Conditions shall be construed in accordance with and governed by the laws of the State of Delaware, without regard to principles of conflicts of law. (e) In the event of any conflict between the Grant Notice, these Standard Terms and Conditions and the Plan, the Grant Notice and these Standard Terms and Conditions shall control. In the event of any conflict between the Grant Notice and these Standard Terms and Conditions, the Grant Notice shall control. (f) All questions arising under the Plan, the Grant Notice or under these Standard Terms and Conditions shall be decided by the Committee in its total and absolute discretion. 12. CLAWBACK The Option and any shares of Common Stock issued upon exercise of the Option will be subject to recoupment in accordance with any clawback policy adopted by the Company. No recovery of compensation under such a clawback policy will be an event giving rise to a right to resign for " good reason " or " constructive termination " (or similar term) under any agreement with the Company. By accepting the Option, the Participant is agreeing to be bound by any such clawback policy, as in effect or as may be adopted and / or modified from time to time by the Company in its discretion. 13. Electronic Delivery By executing the Grant Notice, the Participant hereby consents to the delivery of information (including information required to be delivered to the Participant pursuant to applicable securities laws) regarding the Company and the Subsidiaries, the Plan, the Option and the Common Stock via Company web site or other electronic delivery. Exhibit 10. 26Annual Grant – Director Form (BOARD DIRECTOR) Name of Participant: Grant Date: Number of RSUs: Vesting Schedule: Subject to the Plan and the Standard Terms and Conditions, the RSUs shall vest on the earlier to occur of (i) the first anniversary of the Grant Date or (ii) the Company' s next annual meeting of stockholders, in each case, so long as the Participant does not incur a Termination of Employment from the Grant Date through such vesting date. Signature Page to Grant Notice forRestricted Stock Unit Award (Board Director) Exhibit AStandard Terms and Conditions forRestricted Stock Units (Board Director) death or Disability, all of the Unvested RSUs shall become Vested RSUs effective as of the date of such Termination of Employment. (d) In the event of a Change in Control, all then Unvested RSUs shall become Vested RSUs effective as of immediately prior to the consummation of such Change in Control. (e) Upon the Participant' s Termination of Employment for any other reason not set forth in Section 2 (c), any then Unvested RSUs held by the Participant shall be forfeited and canceled, for no consideration as of the date of the Participant' s Termination of Employment. (f) The Participant shall not be, nor have any of the rights or privileges of, a stockholder of the Company in respect of any RSUs (including any voting rights or rights to dividends or distributions paid on shares of Common Stock, except as provided in Section 3 (b)) unless and until shares of Common Stock settled for such RSUs shall have been issued by the Company to the Participant (as evidenced by the appropriate entry on the books of the Company or of a duly authorized transfer agent of the Company). (g) Notwithstanding the foregoing, from and after the Grant Date and until the earlier of (i) the Participant' s receipt of Common Stock upon settlement of RSUs and (ii) the time when the Participant' s right to receive Common Stock upon settlement of RSUs is forfeited, on the date that the Company pays a cash dividend (if any) to holders of Common Stock generally, the Participant shall be entitled, as a Dividend Equivalent, to a number of additional whole RSUs determined by dividing (i) the product of (A) the dollar amount of such cash dividend paid per share of Common Stock and (B) the total number of outstanding RSUs (including dividend equivalents paid thereon) held by the Participant on the record date for such dividend, by (ii) the Fair Market Value per share of Common Stock on the date such dividend is paid to holders of Common Stock generally. Such Dividend Equivalents (if any) shall be subject to the same terms and conditions and shall be settled or forfeited in the same manner and at the same time as the RSUs to which the Dividend Equivalents were credited. The Company may impose such restrictions, conditions or limitations as it determines appropriate as to the timing and manner of any resales by the Participant or other subsequent transfers by the Participant of any shares of Common Stock issued pursuant to Vested RSUs, including (a) restrictions under an insider trading policy, (b) restrictions designed to delay and / or coordinate the timing and manner of sales by the Participant and other holders and (c) restrictions as to the use of a specified brokerage firm for such resales or other transfers. (h) In the event that any provision of the Grant Notice or these Standard Terms and Conditions is declared to be illegal, invalid or otherwise unenforceable by a court of competent jurisdiction, such provision shall be reformed, if possible, to the extent necessary to render it legal, valid and enforceable, or otherwise deleted, and the remainder of the Grant Notice and these Standard Terms and Conditions shall not be affected except to the extent necessary to reform or delete such illegal, invalid or unenforceable provision. (i) The headings preceding the text of the sections hereof are inserted solely for convenience of reference, and shall not constitute a part of the Grant Notice or these Standard Terms and Conditions, nor shall they affect its meaning, construction or effect. Words in the masculine gender shall include the feminine gender, and where appropriate, the plural shall include the singular and the singular shall include the plural. The use herein of the word (j) The Grant Notice and these Standard Terms and Conditions shall inure to the benefit of and be binding upon the parties hereto and their respective permitted heirs, beneficiaries, successors and assigns. (k) The Grant Notice and these Standard Terms and Conditions shall be construed in accordance with and governed by the laws of the State of Delaware, without regard to principles of conflicts of law. (l) In the event of any conflict between the Grant Notice, these Standard Terms and Conditions and the Plan, the Grant Notice and these Standard Terms and Conditions shall control. In the event of any conflict between the Grant Notice and these Standard Terms and Conditions, the Grant Notice shall control. (m) All questions arising under the Plan, the Grant Notice or under these Standard Terms and Conditions shall be decided by the Committee in its total and absolute discretion. The Restricted Stock Units and any shares of Common Stock issued pursuant to the Vested RSUs will be subject to recoupment in accordance with any clawback policy adopted by the Company. No recovery of compensation under such a clawback policy will be an event giving rise to a right to resign for " good reason " or " constructive termination " (or similar term) under any agreement with the Company. By accepting the Award, the Participant is agreeing to be bound by any such clawback policy, as in effect or as may be adopted and / or modified from time to time by the Company in its discretion.** Exhibit 21. 1 Subsidiaries of the RegistrantName of Subsidiary State or Other Jurisdiction of Incorporation or OrganizationZevia LLC DelawareExhibit 23. 1 CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM We consent to the incorporation by reference in Registration Statement ~~No~~ **Nos** . 333- 258175 **and 333- 273798** on Form S- 8 of our report dated March ~~10~~ **6** , ~~2023~~ **2024** , relating to the consolidated financial statements of Zevia PBC and its subsidiary appearing in this Annual Report on Form 10- K for the year ended December 31, ~~2022~~ **2023** . Exhibit 31. 1 CERTIFICATION PURSUANT TO RULES 13a- 14 (a) AND 15d- 14 (a) UNDER THE SECURITIES EXCHANGE ACT OF 1934, AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES- OXLEY ACT OF 2002 I, Amy E. Taylor, certify that: 1. I have reviewed this Annual Report on Form 10- K of ZEVIA PBC; 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; 4. The registrant' s other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a- 15 (e) and 15d- 15 (e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a- 15 (f) and 15d- 15 (f)) for the registrant and have: (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant **,** including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; (c) Evaluated the effectiveness of the registrant' s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and (d) Disclosed in this report any change in the registrant' s internal control over financial reporting that occurred during the registrant' s most recent fiscal quarter (the registrant' s fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant' s internal control over financial reporting; and5. The registrant' s other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant' s auditors and the audit committee of the registrant' s board of directors (or persons performing the equivalent functions): (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant' s ability to record, process, summarize and report financial information; and (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant' s internal control over financial reporting. By: / s / Amy E. TaylorName: Amy E. TaylorTitle: President and Chief Executive Officer (principal executive officer) Date: March ~~10~~ **6** , ~~2023Exhibit~~ **2024Exhibit** 31. 2 I, **Girish Satya** ~~Denise D. Beckles~~ , certify that: By: / s / **Girish SatyaName** ~~Denise D. BecklesName~~ : **Girish SatyaTitle** ~~Denise D. BecklesTitle~~ : Chief Financial Officer (principal financial officer) Date: March ~~10~~ **6** , ~~2023Exhibit~~ **2024Exhibit** 32 In connection with the Annual Report on Form 10- K (the " Report ") of Zevia PBC (the " Company ") for the year ended December 31, ~~2022~~ **2023** , as filed with the U. S. Securities and Exchange Commission on the date hereof, Amy E. Taylor, as Chief Executive Officer of the Company, and **Girish Satya** ~~Denise D. Beckles~~ , as Chief Financial Officer of the Company, each hereby certifies, pursuant to 18 U. S. C. § 1350, as adopted pursuant to § 906 of the Sarbanes- Oxley Act of 2002, that, to each officer' s knowledge: (1) the Report fully complies with the requirements of Section 13 (a) or 15 (d) of the Securities Exchange Act of 1934; and (2) the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company. / s / AMY E. TAYLORName: Amy E. TaylorTitle: President and Chief Executive Officer (principal executive officer) Date: March ~~10~~ **6** , ~~2023~~ **2024** / s / **GIRISH SATYAName** ~~DENISE D. BECKLESName~~ : **Girish SatyaTitle** ~~Denise D. BecklesTitle~~ : Chief Financial Officer (principal financial officer) Date: March ~~10~~ **6** , ~~2023A~~ **2024A** signed original of this certification required by Section 906 has been provided to the Company and will be retained by the Company and furnished to the U. S. Securities and Exchange Commission or its staff upon request. The foregoing certification is being furnished as an exhibit to the Report pursuant to Item 601 (b) (32) of Regulation S- K and Section 1350 of Title 18 of the United States Code and, accordingly, is not being filed with the U. S. Securities and Exchange Commission as part of the Report and is not to be incorporated by reference into any filing of the Company under the Securities Act of 1933 or the Securities Exchange Act of 1934 (whether made before or after the date of the Report, irrespective of any general incorporation language contained in such filing). **Exhibit 97 ZEVIA PBC CLAWBACK POLICY** ~~v3. 22. 4Cover Page- USD~~ (**dated October 2** ~~$) $ in Millions 12 Months EndedDec. 31, 2022 Mar. 01~~ , 2023 ~~Jun~~ **) I** . **STATEMENT OF POLICY The Board of Directors (the " Board ") of** ~~30, 2022Document Information [Line Items] Document Type 10- K Entity Registrant Name~~ Zevia PBC ~~Amendment Flag false Entity Central Index Key Document Annual Report true Document Transition Report false Document Period End Date Dec. 31, 2022 Document Fiscal Year Focus Document Fiscal Period Focus FY Current Fiscal Year End Date-- 12- 31 Entity Incorporation, State or Country Code DE Securities Act File Number 001- 40630 Entity Tax Identification Number 86- 2862492 Entity Address, Address Line One 15821 Ventura Blvd. Entity Address, Address Line Two Suite 135 Entity Address, City or Town Encino Entity Address, State or Province CA Entity Address, Postal Zip Code City Area Code Local Phone Number 469- 3842 Title of 12-~~ (**the "** ~~b) Security Class A common stock, par value $ 0. 001 pershare Trading Symbol ZVIA Security Exchange Name NYSE Entity Well-known Seasoned Issuer No Entity Current Reporting Status Yes Entity Interactive Data Current Yes Entity Filer Category Accelerated Filer Entity Emerging Growth~~ Company **") believes that it is in** ~~true Entity Ex Transition Period false Entity Small Business true Entity Voluntary Filers No Audit Report false Documents Incorporated by Reference Portions of~~ the ~~Registrant~~ **best interests of the Company and its stockholders to create and maintain a culture that emphasizes integrity and accountability and that reinforces the Company** ' s **pay** ~~definitive proxy statement for use in connection with its 2023 Annual Meeting of Stockholders, which is to be filed no later than 120 days after December 31, 2022, are incorporated by reference into Part III of this Annual Report on Form 10- K. Auditor Name Deloitte & Touche LLP Auditor Location Los Angeles, California Auditor Firm ID Entity Public Float $ 102. 6Common Class A [Member] Document Information [Line Items] Entity Common Stock, Shares Outstanding 48, 564, 294 Common Class B [Member] Document Information [Line Items] Entity Common Stock, Shares Outstanding 21, 798, 600 X- DefinitionBoolean flag that is true when the XBRL content amends previously- filed or accepted submission. ReferencesNo definition available. Details Name: dei_AmendmentFlag Namespace Prefix: dei_ Data Type: xbrli: booleanItemType Balance Type: na Period Type: durationX- DefinitionPCAOB issued Audit Firm Identifier ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 10- K- Number 249- Section 310Reference 2: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 20- F- Number 249- Section 220- Subsection fReference 3: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 40- F- Number 249- Section 240- Subsection f Details Name: dei_AuditorFirmId Namespace Prefix: dei_ Data Type: dei: nonemptySequenceNumberItemType Balance Type: na Period Type: durationX- ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 10- K- Number 249- Section 310Reference 2: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 20- F- Number 249- Section 220- Subsection fReference 3: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 40- F- Number 249- Section 240- Subsection f Details Name: dei_AuditorLocation Namespace Prefix: dei_ Data Type: dei: internationalNameItemType Balance Type: na Period Type: durationX- ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 10- K- Number 249- Section 310Reference 2: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 20- F- Number 249- Section 220- Subsection fReference 3: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 40- F- Number 249- Section 240- Subsection f Details Name: dei_AuditorName Namespace Prefix: dei_ Data Type: dei: internationalNameItemType Balance Type: na Period Type: durationX- DefinitionArea code of city ReferencesNo definition available. Details Name: dei_CityAreaCode Namespace Prefix: dei_ Data Type: xbrli: normalizedStringItemType Balance Type: na Period Type: durationX- DefinitionEnd date of current fiscal year in the format-- MM- DD. ReferencesNo definition available. Details Name: dei_CurrentFiscalYearEndDate Namespace Prefix: dei_ Data Type: xbrli: gMonthDayItemType Balance Type: na Period Type: durationX- DefinitionBoolean flag that is true only for a form used as an annual report. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 10- K- Number 249- Section 310Reference 2: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 20- F- Number 249- Section 220- Subsection fReference 3: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 40- F- Number 249- Section 240- Subsection f Details Name: dei_DocumentAnnualReport Namespace Prefix: dei_ Data Type: xbrli: booleanItemType Balance Type: na Period Type: durationX- DefinitionFiscal period values are FY, Q1, Q2, and Q3. 1st, 2nd and 3rd quarter 10- Q or 10- QT statements have value Q1, Q2, and Q3 respectively, with 10- K, 10- KT or other fiscal year statements having FY. ReferencesNo definition available. Details Name: dei_DocumentFiscalPeriodFocus Namespace Prefix: dei_ Data Type: dei: fiscalPeriodItemType Balance Type: na Period Type: durationX- DefinitionThis is focus fiscal year of the document report in YYYY format. For a 2006 annual report, which may also provide financial information from prior periods, fiscal 2006 should be given as the fiscal year focus. Example: 2006. ReferencesNo definition available. Details Name: dei_DocumentFiscalYearFocus Namespace Prefix: dei_ Data Type: xbrli: gYearItemType Balance Type: na Period Type: durationX- DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesNo definition available. Details Name: dei_DocumentInformationLineItems Namespace Prefix: dei_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionFor the EDGAR submission types of Form 8- K: the date of the report, the date of the earliest event reported; for the EDGAR submission types of Form N- 1A: the filing date; for all other submission types: the end of the reporting or transition period. The format of the date is YYYY- MM- DD. ReferencesNo definition available. Details Name: dei_DocumentPeriodEndDate Namespace Prefix: dei_ Data Type: xbrli: dateItemType Balance Type: na Period Type: durationX- DefinitionBoolean flag that is true only for a form used as a transition report. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Forms 10- K, 10- Q, 20- F- Number 240- Section 13- Subsection a- 1 Details Name: dei_DocumentTransitionReport Namespace Prefix: dei_ Data Type: xbrli: booleanItemType Balance Type: na Period Type: durationX- DefinitionThe type of document being provided (such as 10- K, 10- Q, 485BPOS, etc). The document type is limited to the same value as the supporting SEC submission type, or the word' Other'. ReferencesNo definition available. Details Name: dei_DocumentType Namespace Prefix: dei_ Data Type: dei: submissionTypeItemType Balance Type: na Period Type: durationX- DefinitionDocuments incorporated by reference. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Exchange Act- Number 240- Section 12- Subsection b- 23 Details Name: dei_DocumentsIncorporatedByReferenceTextBlock Namespace Prefix: dei_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionAddress Line 1 such as Attn, Building Name, Street Name ReferencesNo definition available. Details Name: dei_EntityAddressAddressLine1 Namespace Prefix: dei_ Data Type: xbrli: normalizedStringItemType Balance Type: na Period Type: durationX- DefinitionAddress Line 2 such as Street or Suite number ReferencesNo definition available. Details Name: dei_EntityAddressAddressLine2 Namespace Prefix: dei_ Data Type: xbrli: normalizedStringItemType Balance Type: na Period Type: durationX- DefinitionName of the City or Town ReferencesNo definition available. Details Name: dei_EntityAddressCityOrTown Namespace Prefix: dei_ Data Type: xbrli: normalizedStringItemType Balance Type: na Period Type: durationX- DefinitionCode for the postal or zip code ReferencesNo definition available. Details Name: dei_EntityAddressPostalZipCode Namespace Prefix: dei_ Data Type: xbrli: normalizedStringItemType Balance Type: na Period Type: durationX- DefinitionName of the state or province. ReferencesNo definition available. Details Name: dei_EntityAddressStateOrProvince Namespace Prefix: dei_ Data Type: dei: stateOrProvinceItemType Balance Type: na Period Type: durationX- DefinitionA unique 10- digit SEC- issued value to identify entities that have filed disclosures with the SEC. It is commonly abbreviated as CIK. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Exchange Act- Number 240- Section 12- Subsection b- 2 Details Name: dei_EntityCentralIndexKey Namespace Prefix: dei_ Data Type: dei: centralIndexKeyItemType Balance Type: na Period Type: durationX- DefinitionIndicate number of shares or other units outstanding of each of registrant' s classes of capital or common stock or other ownership interests, if and as stated on cover of related periodic report. Where multiple classes or units exist define each class / interest by adding class of stock items such as Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument [Domain] of the Entity Listings, Instrument. ReferencesNo definition available. Details Name: dei_EntityCommonStockSharesOutstanding Namespace Prefix: dei_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionIndicate' Yes' or' No' whether registrants (1) have filed all reports required to be filed by Section 13 or 15 (d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days. This information should be based on the registrant' s current or most recent filing containing the related disclosure. ReferencesNo definition available. Details Name: dei_EntityCurrentReportingStatus Namespace Prefix: dei_ Data Type: dei: yesNoItemType Balance Type: na Period Type: durationX- DefinitionIndicate if registrant meets the emerging growth company criteria. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Exchange Act- Number 240- Section 12- Subsection b- 2 Details Name:~~

dei_EntityEmergingGrowthCompany Namespace Prefix: dei_ Data Type: xbrli: booleanItemType Balance Type: na Period Type: durationX- DefinitionIndicate if an emerging growth company has elected not to use the extended transition period for complying with any new or revised financial accounting standards. ReferencesReference 1: http: // www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Securities Act- Number 7A- Section B- Subsection 2 Details Name: dei_EntityExTransitionPeriod Namespace Prefix: dei_ Data Type: xbrli: booleanItemType Balance Type: na Period Type: durationX- DefinitionCommission file number. The field allows up to 17 characters. The prefix may contain 1- 3 digits, the sequence number may contain 1- 8 digits, the optional suffix may contain 1- 4 characters, and the fields are separated with a hyphen. ReferencesNo definition available. Details Name: dei_EntityFileNumber Namespace Prefix: dei_ Data Type: dei: fileNumberItemType Balance Type: na Period Type: durationX- DefinitionIndicate whether the registrant is one of the following: Large Accelerated Filer, Accelerated Filer, Non- accelerated Filer. Definitions of these categories are stated in Rule 12b- 2 of the Exchange Act. This information should be based on the registrant' s current or most recent filing containing the related disclosure. ReferencesReference 1: http: // www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Exchange Act- Number 240- Section 12- Subsection b- 2 Details Name: dei_EntityFilerCategory Namespace Prefix: dei_ Data Type: dei: filerCategoryItemType Balance Type: na Period Type: durationX- DefinitionTwo- character EDGAR code representing the state or country of incorporation. ReferencesNo definition available. Details Name: dei_EntityIncorporationStateCountryCode Namespace Prefix: dei_ Data Type: dei: edgarStateCountryItemType Balance Type: na Period Type: durationX- DefinitionBoolean flag that is true when the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S- T during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). ReferencesReference 1: http: // www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Regulation S- T- Number 232- Section 405 Details Name: dei_EntityInteractiveDataCurrent Namespace Prefix: dei_ Data Type: dei: yesNoItemType Balance Type: na Period Type: durationX- DefinitionThe aggregate market value of the voting and non- voting common equity held by non- affiliates computed by reference to the price at which the common equity was last sold, or the average bid and asked price of such common equity, as of the last business day of the registrant' s most recently completed second fiscal quarter. ReferencesNo definition available. Details Name: dei_EntityPublicFloat Namespace Prefix: dei_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionThe exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC. ReferencesReference 1: http: // www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Exchange Act- Number 240- Section 12- Subsection b- 2 Details Name: dei_EntityRegistrantName Namespace Prefix: dei_ Data Type: xbrli: normalizedStringItemType Balance Type: na Period Type: durationX- DefinitionIndicates that the company is a Smaller Reporting Company (SRC). ReferencesReference 1: http: // www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Exchange Act- Number 240- Section 12- Subsection b- 2 Details Name: dei_EntitySmallBusiness Namespace Prefix: dei_ Data Type: xbrli: booleanItemType Balance Type: na Period Type: durationX- DefinitionThe Tax Identification Number (TIN), also known as an Employer Identification Number (EIN), is a unique 9- digit value assigned by the IRS. ReferencesReference 1: http: // www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Exchange Act- Number 240- Section 12- Subsection b- 2 Details Name: dei_EntityTaxIdentificationNumber Namespace Prefix: dei_ Data Type: dei: employerIdItemType Balance Type: na Period Type: durationX- DefinitionIndicate' Yes' or' No' if the registrant is not required to file reports pursuant to Section 13 or Section 15 (d) of the Act. ReferencesNo definition available. Details Name: dei_EntityVoluntaryFilers Namespace Prefix: dei_ Data Type: dei: yesNoItemType Balance Type: na Period Type: durationX- DefinitionIndicate' Yes' or' No' if the registrant is a well- known seasoned issuer, as defined in Rule 405 of the Securities Act. Is used on Form Type: 10- K, 10- Q, 8- K, 20- F, 6- K, 10- K / A, 10- Q / A, 20- F / A, 6- K / A, N- CSR, N- Q, N- 1A. ReferencesReference 1: http: // www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Securities Act- Number 230- Section 405 Details Name: dei_EntityWellKnownSeasonedIssuer Namespace Prefix: dei_ Data Type: dei: yesNoItemType Balance Type: na Period Type: durationX- ReferencesReference 1: http: // www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 10- K- Number 249- Section 310Reference 2: http: // www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 20- F- Number 249- Section 220- Subsection fReference 3: http: // www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 40- F- Number 249- Section 240- Subsection f Details Name: dei_IcfrAuditorAttestationFlag Namespace Prefix: dei_ Data Type: xbrli: booleanItemType Balance Type: na Period Type: durationX- DefinitionLocal phone number for entity. ReferencesNo definition available. Details Name: dei_LocalPhoneNumber Namespace Prefix: dei_ Data Type: xbrli: normalizedStringItemType Balance Type: na Period Type: durationX- DefinitionTitle of a 12 (b) registered security. ReferencesReference 1: http: // www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Exchange Act- Number 240- Section 12- Subsection b Details Name: dei_Security12bTitle Namespace Prefix: dei_ Data Type: dei: securityTitleItemType Balance Type: na Period Type: durationX- DefinitionName of the Exchange on which a security is registered. ReferencesReference 1: http: // www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Exchange Act- Number 240- Section 12- Subsection d1- 1 Details Name: dei_SecurityExchangeName Namespace Prefix: dei_ Data Type: dei: edgarExchangeCodeItemType Balance Type: na Period Type: durationX- DefinitionTrading symbol of an instrument as listed on an exchange. ReferencesNo definition available. Details Name: dei_TradingSymbol Namespace Prefix: dei_ Data Type: dei: tradingSymbolItemType Balance Type: na Period Type: durationX- Details Name: us- gaap_StatementClassOfStockAxis = us- gaap_CommonClassAMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_StatementClassOfStockAxis = us- gaap_CommonClassBMember Namespace Prefix: Data Type: na Balance Type: Period Type: Consolidated Balance Sheets- USD ($) Dec. 31, 2022 Dec. 31, 2021Current assets: Cash and cash equivalents $ 47, 399, 000 $ 43, 110, 000Short- Term Investments 30, 000, 000Accounts receivable, net 11, 077, 000 9, 047, 000Inventories 27, 576, 000 31, 501, 000Prepaid expenses and other current assets 2, 607, 000 3, 421, 000Total current assets 88, 659, 000 117, 079, 000Property and equipment, net 4, 641, 000 3, 169, 000Right- of- use assets under operating leases, net 708, 000 211, 000Intangible assets, net 4, 385, 000 4, 233, 000Other non- current assets 539, 000 301, 000Total assets 98, 932, 000 124, 993, 000Current liabilities: Accounts payable 8, 023, 000 13, 492, 000Accrued expenses and other current liabilities 8, 408, 000 6, 705, 000Current portion of operating lease liabilities 715, 000 236, 000Total current liabilities 17, 146, 000 20, 433, 000Operating lease liabilities, net of current portion 1, 000Total liabilities 17, 146, 000 20, 434, 000Commitments and contingencies (Note 9) Permanent Equity (Deficit) Preferred Stock, $ 0. 001 par value. 10, 000, 000 shares authorized, no shares issued and outstanding as of December 31, 2021. No shares authorized, issued and outstanding as of December31, 2020Class A common stock value 48, 000 34, 000Class B common stock value 22, 000 30, 000Additional paid- in capital 189, 724, 000 174, 404, 000Accumulated deficit (79, 843, 000) (45, 986, 000) Total Zevia' s Equity / members' (deficit) 109, 951, 000 128, 482, 000Noncontrolling Interests (28, 165, 000) (23, 923, 000) Total Equity 81, 786, 000 104, 559, 000Total liabilities and equity $ 98, 932, 000 $ 124, 993, 000X- DefinitionCarrying value as of the balance sheet date of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity' s business. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). ReferencesReference 1: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02. 19 (a))- URI https: // asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 2: http: // www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 55- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 84165509 & loc = d3e56426- 112766 Details Name: us- gaap_AccountsPayableCurrent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount, after allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business, classified as current. ReferencesReference 1: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 310- SubTopic 10- Section 45- Paragraph 2- URI https: // asc. fasb. org / extlink & oid = 124259787 & loc = d3e4428- 111522Reference 2: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 310- SubTopic 10- Section 45- Paragraph 9- URI https: // asc. fasb. org / extlink & oid = 124259787 & loc = d3e4531- 111522 Details Name: us- gaap_AccountsReceivableNetCurrent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount of excess of issue price over par or stated value of stock and from other transaction involving stock or stockholder. Includes, but is not limited to, additional paid- in capital (APIC) for common and preferred stock. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 55- Paragraph 10- URI https: // asc. fasb. org / extlink & oid = 84165509 & loc = d3e56426- 112766Reference 2: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (30) (a) (1))- URI https: // asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_AdditionalPaidInCapital Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionSum of the carrying amounts as of the balance sheet date of all assets that are recognized. Assets are probable future economic benefits obtained or controlled by an entity as a result of past transactions or events. ReferencesReference 1: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 03 (11))- URI https: // asc. fasb. org / extlink & oid = 126897435 & loc = d3e534808- 122878Reference 2: http: // www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 55- Paragraph 10- URI https: // asc. fasb. org / extlink & oid = 84165509 & loc = d3e56426- 112766Reference 3: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (A))- URI https: // asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 4: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- URI https: // asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599Reference 5: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iv))- URI https: // asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 6: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 03 (a) (12))- URI https: // asc. fasb. org / extlink & oid = 126734703 & loc = d3e572229- 122910Reference 7: http: // www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 50- Paragraph 7- Subparagraph (a)- URI https: // asc. fasb. org / extlink & oid = 124433192 & loc = SL2890621- 112765Reference 8: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (i))- URI https: // asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 9: http: // www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (ii))- URI https: // asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 10: http: // www. xbrl. org / 2003 /

~~role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (g) (1) (ii))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690Reference 14: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iii))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- Paragraph 28- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 123596393 & loc = d3e14064- 108612Reference 16: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (B))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 17: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 50- Paragraph 3- Subparagraph (bb)- URI https: / / asc. fasb. org / extlink & oid = 123419778 & loc = d3e5710- 111685Reference 18: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 19: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (d)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 20: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 45- Paragraph 25- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 116870748 & loc = SL6758485- 165988Reference 21: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 22: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (18))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 23: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 323- SubTopic 10- Section 50- Paragraph 3- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 114001798 & loc = d3e33918- 111571Reference 24: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 30- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8906- 108599 Details Name: us- gaap_Assets Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionSum of the carrying amounts as of the balance sheet date of all assets that are expected to be realized in cash, sold, or consumed within one year (or the normal operating cycle, if longer). Assets are probable future economic benefits obtained or controlled by an entity as a result of past transactions or events. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section 45- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 124098289 & loc = d3e6676- 107765Reference 2: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 55- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 84165509 & loc = d3e56426- 112766Reference 3: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 50- Paragraph 7- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124433192 & loc = SL2890621- 112765Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 7: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iii))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- Paragraph 28- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 123596393 & loc = d3e14064- 108612Reference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher 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(ii))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 16: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 50- Paragraph 3- Subparagraph (bb)- URI https: / / asc. fasb. org / extlink & oid = 123419778 & loc = d3e5710- 111685Reference 17: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 18: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (9))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 19: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (g) (1) (ii))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690Reference 20: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756 Details Name: us- gaap_AssetsCurrent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- ReferencesNo definition available. Details Name: us- gaap_AssetsCurrentAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Excludes cash and cash equivalents within disposal group and discontinued operation. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 946- SubTopic 210- Section 45- Paragraph 20- URI https: / / asc. fasb. org / extlink & oid = 118262064 & loc = SL116631418- 115840Reference 2: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 55- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 84165509 & loc = d3e56426- 112766Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 946- SubTopic 210- Section 45- Paragraph 21- URI https: / / asc. fasb. org / extlink & oid = 118262064 & loc = SL116631419- 115840Reference 4: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (1))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_Cash Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionRepresents the caption on the face of the balance sheet to indicate that the entity has entered into (1) purchase or supply arrangements that will require expending a portion of its resources to meet the terms thereof, and (2) is exposed to potential losses or, less frequently, gains, arising from (a) possible claims against a company' s resources due to future performance under contract terms, and (b) possible losses or likely gains from uncertainties that will ultimately be resolved when one or more future events that are deemed likely to occur do occur or fail to occur. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02. 25)- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 03. (a), 19)- URI https: / / asc. fasb. org / extlink & oid = 126734703 & loc = d3e572229- 122910Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 03. 17)- URI https: / / asc. fasb. org / extlink & oid = 126897435 & loc = d3e534808- 122878 Details Name: us- gaap_CommitmentsAndContingencies Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionSum of the carrying amounts of all intangible assets, excluding goodwill, as of the balance sheet date, net of accumulated amortization and impairment charges. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 30- Section 50- Paragraph 2- Subparagraph ((a) (1), (b))- URI https: / / asc. fasb. org / extlink & oid = 66006027 & loc = d3e16323- 109275Reference 2:~~

~~http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 30- Section 45- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 6388964 & loc = d3e16212- 109274 Details Name: us- gaap_IntangibleAssetsNetExcludingGoodwill Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount after valuation and LIFO reserves of inventory expected to be sold, or consumed within one year or operating cycle, if longer. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (6))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 2: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section 45- Paragraph 1- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 124098289 & loc = d3e6676- 107765Reference 3: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 55- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 84165509 & loc = d3e56426- 112766 Details Name: us- gaap_InventoryNet Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionSum of the carrying amounts as of the balance sheet date of all liabilities that are recognized. Liabilities are probable future sacrifices of economic benefits arising from present obligations of an entity to transfer assets or provide services to other entities in the future. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02. 19- 26)- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 50- Paragraph 7- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124433192 & loc = SL2890621- 112765Reference 3: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 30- Subparagraph (d)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8906- 108599Reference 4: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 50- Paragraph 7- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 124433192 & loc = SL2890621- 112765Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 45- Paragraph 25- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 116870748 & loc = SL6758485- 165988Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- Paragraph 28- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 123596393 & loc = d3e14064- 108612Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 50- Paragraph 3- Subparagraph (bb)- URI https: / / asc. fasb. org / extlink & oid = 123419778 & loc = d3e5710- 111685Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (B))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards 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org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (g) (1) (ii))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690Reference 19: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 20: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (ii))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756 Details Name: us- gaap_Liabilities Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of liabilities and equity items, including the portion of equity attributable to noncontrolling interests, if any. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 323- SubTopic 10- Section 50- Paragraph 3- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 114001798 & loc = d3e33918- 111571Reference 2: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 55- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 84165509 & loc = d3e56426- 112766Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 03 (23))- URI https: / / asc. fasb. org / extlink & oid = 126897435 & loc = d3e534808- 122878Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 03 (a) (25))- URI https: / / asc. fasb. org / extlink & oid = 126734703 & loc = d3e572229- 122910Reference 5: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (g) (1) (ii))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690Reference 6: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (32))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 7: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- Paragraph 28- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 123596393 & loc = d3e14064- 108612 Details Name: us- gaap_LiabilitiesAndStockholdersEquity Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionTotal obligations incurred as part of normal operations that are expected to be paid during the following twelve months or within one business cycle, if longer. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 55- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 84165509 & loc = d3e56426- 112766Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 50- Paragraph 7- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124433192 & loc = SL2890621- 112765Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 4: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 50- Paragraph 7- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 124433192 & loc = SL2890621- 112765Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 45- Paragraph 25- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 116870748 & loc = SL6758485- 165988Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (g) (1) (ii))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690Reference 7: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (ii))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 50- Paragraph 3- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 123419778 & loc = d3e5710- 111685Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 323- SubTopic 10- Section 50- Paragraph 3- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 114001798 & loc = d3e33918- 111571Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (B))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 14: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 50- Paragraph 3- Subparagraph (bb)- URI https: / / asc. fasb. org / extlink & oid = 123419778 & loc = d3e5710- 111685Reference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99-~~

~~Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 16: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 17: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 18: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 19: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- Paragraph 28- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 123596393 & loc = d3e14064- 108612Reference 20: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section 45- Paragraph 5- URI https: / / asc. fasb. org / extlink & oid = 124098289 & loc = d3e6904- 107765Reference 21: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02. 21)- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_LiabilitiesCurrent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- ReferencesNo definition available. Details Name: us- gaap_LiabilitiesCurrentAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_LimitedLiabilityCompanyLLCMembersEquityAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionTotal of all stockholders' equity (deficit) items, net of receivables from officers, directors, owners, and affiliates of the entity which is directly or indirectly attributable to that ownership interest in subsidiary equity which is not attributable to the parent (that is, noncontrolling interest, previously referred to as minority interest). ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 03 (a) (24))- URI https: / / asc. fasb. org / extlink & oid = 126734703 & loc = d3e572229- 122910Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- Paragraph 28- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 123596393 & loc = d3e14064- 108612Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 6: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02. 31)- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 323- SubTopic 10- Section 50- Paragraph 3- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 114001798 & loc = d3e33918- 111571Reference 10: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 03 (22))- URI https: / / asc. fasb. org / extlink & oid = 126897435 & loc = d3e534808- 122878Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (g) (1) (ii))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756 Details Name: us- gaap_MinorityInterest Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionPresent value of lessee' s discounted obligation for lease payments from operating lease, classified as current. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 842- SubTopic 20- Section 45- Paragraph 1- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 123391704 & loc = SL77918627- 209977 Details Name: us- gaap_OperatingLeaseLiabilityCurrent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionPresent value of lessee' s discounted obligation for lease payments from operating lease, classified as noncurrent. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 842- SubTopic 20- Section 45- Paragraph 1- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 123391704 & loc = SL77918627- 209977 Details Name: us- gaap_OperatingLeaseLiabilityNoncurrent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of lessee' s right to use underlying asset under operating lease. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 842- SubTopic 20- Section 45- Paragraph 1- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 123391704 & loc = SL77918627- 209977 Details Name: us- gaap_OperatingLeaseRightOfUseAsset Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount of noncurrent assets classified as other. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (17))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_OtherAssetsNoncurrent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAggregate par or stated value of issued nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable preferred shares, par value and other disclosure concepts are in another section within stockholders' equity. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (28))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 2: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 55- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 84165509 & loc = d3e56426- 112766 Details Name: us- gaap_PreferredStockValue Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of asset related to consideration paid in advance for costs that provide economic benefits in future periods, and amount of other assets that are expected to be realized or consumed within one year or the normal operating cycle, if longer. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (9))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_PrepaidExpenseAndOtherAssetsCurrent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount after accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business to produce goods and services and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 360- SubTopic 10- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 6391035 & loc = d3e2868- 110229Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 03 (a) (8))- URI https: / / asc. fasb. org / extlink & oid = 126734703 & loc = d3e572229- 122910Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 360- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 124429447 & loc = SL124453093- 239630Reference 4: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 55- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 84165509 & loc = d3e56426- 112766 Details Name: us- gaap_PropertyPlantAndEquipmentNet Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionThe cumulative amount of the reporting entity' s undistributed earnings or deficit. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (30) (a) (3))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 2: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 55- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 84165509 & loc = d3e56426- 112766Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 03 (a) (23) (a) (4))- URI https: / / asc. fasb. org / extlink & oid = 126734703 & loc = d3e572229- 122910Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 40- Section 65- Paragraph 2- Subparagraph (h) (2)- URI https: / / asc. fasb. org / extlink & oid = 124501264 & loc = SL117420844- 207641Reference 5: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 3- 04)- URI https: / / asc. fasb. org / extlink & oid = 120397183 & loc = d3e187085- 122770Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 40- Section 65- Paragraph 2- Subparagraph (g) (2) (i)- URI https: / / asc. fasb. org / extlink & oid = 124501264 & loc = SL117420844- 207641 Details Name: us- gaap_RetainedEarningsAccumulatedDeficit Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of investments including trading securities, available~~ - for- **performance compensation philosophy** ~~sale securities, held- to- maturity securities, and short- term investments classified as other and current. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 03 (4))- URI https: / / asc. fasb. org / extlink & oid = 126897435 & loc = d3e534808- 122878Reference 2: http: / / fasb. org / us- gaap /~~

~~role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 03 (5))- URI https: / / asc. fasb. org / extlink & oid = 126897435 & loc = d3e534808- 122878Reference 3: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (8))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 03 (a) (1) (g))- URI https: / / asc. fasb. org / extlink & oid = 126734703 & loc = d3e572229- 122910 Details Name: us- gaap_ShortTermInvestments Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionTotal of all stockholders' equity (deficit) items, net of receivables from officers, directors, owners, and affiliates of the entity which are attributable to the parent~~. The **Board** ~~amount of the economic entity' s stockholders' equity attributable to the parent excludes the amount of stockholders' equity which is allocable to that ownership interest in subsidiary equity which is not attributable to the parent (noncontrolling interest, minority interest). This excludes temporary equity and is sometimes called permanent equity. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (g) (1) (ii))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690Reference 2: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 55- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 84165509 & loc = d3e56426- 112766Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 310- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SAB Topic 4. E)- URI https: / / asc. fasb. org / extlink & oid = 122038336 & loc = d3e74512- 122707Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (31))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 5: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 6: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (30))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 7: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- Paragraph 28- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 123596393 & loc = d3e14064- 108612Reference 8: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 323- SubTopic 10- Section 50- Paragraph 3- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 114001798 & loc = d3e33918- 111571 Details Name: us- gaap_StockholdersEquity Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of stockholders' equity (deficit), net of receivables from officers, directors, owners, and affiliates of the entity, attributable to both the parent and noncontrolling interests. Amount excludes temporary equity. Alternate caption for the concept is permanent equity. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 45- Paragraph 24- URI https: / / asc. fasb. org / extlink & oid = 124436220 & loc = d3e21930- 107793Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 3- 04)- URI https: / / asc. fasb. org / extlink & oid = 120397183 & loc = d3e187085- 122770Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 45- Paragraph 23- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 124436220 & loc = d3e21914- 107793Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 7- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22644- 107794Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 50- Paragraph 5- URI https: / / asc. fasb. org / extlink & oid = 124431353 & loc = SL124442411- 227067Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 326- SubTopic 10- Section 65- Paragraph 4- Subparagraph (d)- URI https: / / asc. fasb. org / extlink & oid = 122640432 & loc = SL121648383- 210437Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 105- SubTopic 10- Section 65- Paragraph 6- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 126987489 & loc = SL124442142- 165695Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 105- SubTopic 10- Section 65- Paragraph 6- Subparagraph (d)- URI https: / / asc. fasb. org / extlink & oid = 126987489 & loc = SL124442142- 165695Reference 9: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 45- Paragraph 16- URI https: / / asc. fasb. org / extlink & oid = 126929396 & loc = SL4568740- 111683Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 815- SubTopic 40- Section 65- Paragraph 1- Subparagraph (c) (3)- URI https: / / asc. fasb. org / extlink & oid = 126732423 & loc = SL123482106- 238011Reference 11: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- Paragraph 28- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 123596393 & loc = d3e14064- 108612Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 45- Paragraph 5- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 124436220 & loc = d3e21711- 107793Reference 13: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 323- SubTopic 10- Section 50- Paragraph 3- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 114001798 & loc = d3e33918- 111571Reference 14: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (g) (1) (ii))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690Reference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 830- SubTopic 30- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 6450520 & loc = d3e32583- 110901Reference 16: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 65- Paragraph 8- Subparagraph (d) (2)- URI https: / / asc. fasb. org / extlink & oid = 126983759 & loc = SL121830611- 158277Reference 17: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 848- SubTopic 10- Section 65- Paragraph 2- Subparagraph (a) (3) (iii) (03)- URI https: / / asc. fasb. org / extlink & oid = 125980421 & loc = SL125981372- 237846Reference 18: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 830- SubTopic 30- Section 45- Paragraph 17- URI https: / / asc. fasb. org / extlink & oid = 118261656 & loc = d3e32136- 110900Reference 19: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 65- Paragraph 8- Subparagraph (d) (3)- URI https: / / asc. fasb. org / extlink & oid = 126983759 & loc = SL121830611- 158277Reference 20: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 40- Section 65- Paragraph 2- Subparagraph (f) (2)- URI https: / / asc. fasb. org / extlink & oid = 124501264 & loc = SL117420844- 207641Reference 21: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 65- Paragraph 15- Subparagraph (f) (2)- URI https: / / asc. fasb. org / extlink & oid = 128097895 & loc = SL121327923- 165333Reference 22: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 55- Paragraph 4I- URI https: / / asc. fasb. org / extlink & oid = 120409616 & loc = SL4590271- 111686Reference 23: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 40- Section 65- Paragraph 2- Subparagraph (f) (1)- URI https: / / asc. fasb. org / extlink & oid = 124501264 & loc = SL117420844- 207641Reference 24: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 830- SubTopic 30- Section 45- Paragraph 20- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 118261656 & loc = d3e32211- 110900Reference 25: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 45- Paragraph 15- URI https: / / asc. fasb. org / extlink & oid = 126929396 & loc = SL4568447- 111683Reference 26: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 65- Paragraph 15- Subparagraph (f) (1)- URI https: / / asc. fasb. org / extlink & oid = 128097895 & loc = SL121327923- 165333Reference 27: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 1- Subparagraph (b) (3)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22499- 107794Reference 28: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 65- Paragraph 15- Subparagraph (e)- URI https: / / asc. fasb. org / extlink & oid = 128097895 & loc = SL121327923- 165333 Details Name: us- gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAccrued expenses and other current liabilities net ReferencesNo definition available. Details Name: zvia_Accruedexpensesandothercurrentliabilitiesnet Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionClass A common stock value ReferencesNo definition available. Details Name: zvia_ClassACommonStockValue Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionClass B common stock value ReferencesNo definition available. Details Name: zvia_ClassBCommonStockValue Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantConsolidated Balance Sheets (Parenthetical)- $ / shares Dec. 31, 2022 Dec. 31, 2021Preferred stock, par value $ 0. 001 $ 0. 001Preferred stock, shares authorized 10, 000, 000 10, 000, 000Preferred stock, shares issuedPreferred stock, shares outstandingCommon Class A [Member] Common stock par value $ 0. 001 $ 0. 001Common stock shares authorized 550, 000, 000 Common stock shares issued 47, 774, 046 34, 463, 417Common stock shares outstanding 47, 774, 046 34, 463, 417Common Class B [Member] Common stock par value $ 0. 001 $ 0. 001Common stock shares authorized 250, 000, 000 Common stock shares issued 21, 798, 600 30, 113, 152Common stock shares outstanding 21, 798, 600 30, 113, 152X- DefinitionFace amount or stated value per share of common stock. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_CommonStockParOrStatedValuePerShare Namespace Prefix: us- gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: instantX- DefinitionThe maximum number of common shares permitted to be issued by an entity' s charter and bylaws. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- URI https: / /~~

~~asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_CommonStockSharesAuthorized Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionTotal number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm' s shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_CommonStockSharesIssued Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionNumber of shares of common stock outstanding. Common stock represent the ownership interest in a corporation. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section 50- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 126973232 & loc = d3e21463- 112644Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_CommonStockSharesOutstanding Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionFace amount or stated value per share of preferred stock nonredeemable or redeemable solely at the option of the issuer. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (28))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section 50- Paragraph 13- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126973232 & loc = SL123496158- 112644 Details Name: us- gaap_PreferredStockParOrStatedValuePerShare Namespace Prefix: us- gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: instantX- DefinitionThe maximum number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) permitted to be issued by an entity' s charter and bylaws. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (28))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_PreferredStockSharesAuthorized Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionTotal number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) issued to shareholders (includes related preferred shares that were issued, repurchased, and remain in the treasury). May be all or portion of the number of preferred shares authorized. Excludes preferred shares that are classified as~~ **has therefore adopted this** ~~debt. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (28))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section 50- Paragraph 13- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126973232 & loc = SL123496158- 112644 Details Name: us- gaap_PreferredStockSharesIssued Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionAggregate share number for all nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer) held by stockholders. Does not include preferred shares that have been repurchased. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (28))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_PreferredStockSharesOutstanding Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- Details Name: us- gaap_StatementClassOfStockAxis = us- gaap_CommonClassAMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_StatementClassOfStockAxis = us- gaap_CommonClassBMember Namespace Prefix: Data Type: na Balance Type: Period Type: Consolidated Statements of Operations and Comprehensive Loss- USD ($) $ in Thousands 12 Months EndedDec. 31, 2022 Dec. 31, 2021Statement of Comprehensive Income [Abstract] Net sales $ 163, 181 $ 138, 172Cost of goods sold 93, 160 74, 231Gross profit 70, 021 63, 941Operating expenses: Selling and marketing 52, 869 45, 130General and administrative 36, 793 27, 516Equity- based compensation 26, 880 77, 724Depreciation and amortization 1, 347Total operating expenses 117, 889 151, 367Loss from operations (47, 868) (87, 426) Other income (expense), net (207) Loss before income taxes (47, 582) (87, 633) Provision for income taxes (65) (34) Net loss and comprehensive loss (47, 647) (87, 667) Net loss attributable to Zevia LLC prior to the Reorganization Transactions 1, 913Net loss attributable to noncontrolling interest 13, 790 39, 768Net loss attributable to~~ Zevia PBC ~~$~~ **Clawback Policy** (~~33, 857~~ **this " Policy "**) ~~$ (45~~ , **which provides for the recoupment** ~~986) Net loss per share attributable to common stockholders, basic $ (0. 81) $ (1. 33) [1] Net loss per share attributable to common shareholders, diluted $ (0. 81) $ (1. 33) [1] Weighted average common units outstanding, basic 43, 469, 383 34, 450, 409Weighted average common units outstanding, diluted 43, 469, 383 34, 450, 409 [1] (1) Represents earnings per share~~ of **Incentive** ~~Class A common stock and weighted~~ - ~~average shares of Class A common stock outstanding for the period from July 22, 2021 through December 31, 2021, the period following the reorganization transactions and initial public offering (see Note 16). X- DefinitionThe aggregate costs related to goods produced and sold and services rendered by an entity during the reporting period. This excludes costs incurred during the reporting period related to financial services rendered and other revenue generating activities. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 924- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SAB Topic 11. L)- URI https: / / asc. fasb. org / extlink & oid = 6472922 & loc = d3e499488- 122856Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03. 2 (a), (d))- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227 Details Name: us- gaap_CostOfGoodsAndServicesSold Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe current period expense charged against earnings on long- lived, physical assets not used in production, and which are not intended for resale, to allocate or recognize the cost of such assets over their useful lives; or to record the reduction in book value of an intangible asset over the benefit period of such asset; or to reflect consumption during the period of an asset that is not used in production. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 360- SubTopic 10- Section 50- Paragraph 1- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 6391035 & loc = d3e2868- 110229Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585 Details Name: us- gaap_DepreciationAndAmortization Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 815- SubTopic 40- Section 65- Paragraph 1- Subparagraph (c) (4)- URI https: / / asc. fasb. org / extlink & oid = 126732423 & loc = SL123482106- 238011Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 3- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22583- 107794Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 11- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22694- 107794Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = d3e1448- 109256Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22595- 107794Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 11- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22694- 107794Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 7- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = d3e1337- 109256Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 815- SubTopic 40- Section 65- Paragraph 1- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126732423 & loc = SL123482106- 238011Reference 9: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 55- Paragraph 52- URI https: / / asc. fasb. org / extlink & oid = 128363288 & loc = d3e4984- 109258Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 04 (23))- URI https: / / asc. fasb. org / extlink & oid = 120400993 & loc = SL114874131- 224263Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 55- Paragraph 15- URI https: / / asc. fasb. org / extlink & oid = 128363288 & loc = d3e3842- 109258Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 7- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22644- 107794Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 50- Paragraph 1- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124432515 & loc = d3e3550- 109257Reference 14: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (25))- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227Reference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = d3e1252- 109256Reference 16: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 60B- Subparagraph (d)- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = SL5780133- 109256Reference 17: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 04 (27))- URI https: / / asc. fasb. org / extlink & oid = 120399700 & loc = SL114874048- 224260 Details Name: us- gaap_EarningsPerShareBasic Namespace Prefix: us- gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: durationX- DefinitionThe amount of net income (loss) for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period.~~

~~ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 55- Paragraph 52- URI https: / / asc. fasb. org / extlink & oid = 128363288 & loc = d3e4984- 109258Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 7- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22644- 107794Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 55- Paragraph 15- URI https: / / asc. fasb. org / extlink & oid = 128363288 & loc = d3e3842- 109258Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = d3e1252- 109256Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 11- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22694- 107794Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22595- 107794Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 3- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22583- 107794Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 60B- Subparagraph (d)- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = SL5780133- 109256Reference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 815- SubTopic 40- Section 65- Paragraph 1- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126732423 & loc = SL123482106- 238011Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 04 (27))- URI https: / / asc. fasb. org / extlink & oid = 120399700 & loc = SL114874048- 224260Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 50- Paragraph 1- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124432515 & loc = d3e3550- 109257Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 04 (23))- URI https: / / asc. fasb. org / extlink & oid = 120400993 & loc = SL114874131- 224263Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 11- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22694- 107794Reference 14: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 7- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = d3e1337- 109256Reference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 815- SubTopic 40- Section 65- Paragraph 1- Subparagraph (c) (4)- URI https: / / asc. fasb. org / extlink & oid = 126732423 & loc = SL123482106- 238011Reference 16: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (25))- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227 Details Name: us- gaap_EarningsPerShareDiluted Namespace Prefix: us- gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: durationX- DefinitionThe aggregate total of expenses of managing and administering the affairs of an entity, including affiliates of the reporting entity, which are not directly or indirectly associated with the manufacture, sale or creation of a product or product line. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03. 4)- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227 Details Name: us- gaap_GeneralAndAdministrativeExpense Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAggregate revenue less cost of goods and services sold or operating expenses directly attributable to the revenue generation activity. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 31- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8924- 108599Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 30- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8906- 108599Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 323- SubTopic 10- Section 50- Paragraph 3- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 114001798 & loc = d3e33918- 111571Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (B))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 9: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (ii))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (g) (1) (ii))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 14: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- Paragraph 28- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 123596393 & loc = d3e14064- 108612Reference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 16: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 17: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 18: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03. 1, 2)- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227Reference 19: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599 Details Name: us- gaap_GrossProfit Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of income (loss) from continuing operations, including income (loss) from equity method investments, before deduction of income tax expense (benefit), and income (loss) attributable to noncontrolling interest. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 30- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8906- 108599Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 940- SubTopic 20- Section 25- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 126941158 & loc = d3e41242- 110953Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599Reference 6: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (10))- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227Reference 7: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 04 (8))- URI https: / / asc. fasb. org / extlink & oid = 120400993 & loc = SL114874131- 224263Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 235- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 05 (b) (2))- URI https: / / asc. fasb. org / extlink & oid = 120399901 & loc = d3e537907- 122884Reference 9: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 31- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8924- 108599Reference 10: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 04 (15))- URI https: / / asc. fasb. org / extlink & oid = 120399700 & loc = SL114874048- 224260 Details Name: us- gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing~~

~~operations. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SAB TOPIC 6. I. 7)- URI https: / / asc. fasb. org / extlink & oid = 122134291 & loc = d3e330036- 122817Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32672- 109319Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- Subparagraph (h)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (h))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 9- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22663- 107794Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 20- Section 45- Paragraph 2- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 123586238 & loc = d3e38679- 109324Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 04 (9))- URI https: / / asc. fasb. org / extlink & oid = 120400993 & loc = SL114874131- 224263Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 8- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22658- 107794 Details Name: us- gaap_IncomeTaxExpenseBenefit Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 04 (22))- URI https: / / asc. fasb. org / extlink & oid = 120399700 & loc = SL114874048- 224260Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22595- 107794Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 04 (18))- URI https: / / asc. fasb. org / extlink & oid = 120400993 & loc = SL114874131- 224263Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 815- SubTopic 40- Section 65- Paragraph 1- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126732423 & loc = SL123482106- 238011Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 50- Paragraph 6- URI https: / / asc. fasb. org / extlink & oid = 124431353 & loc = SL124452729- 227067Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 8: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (20))- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227Reference 9: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 1- Subparagraph (b) (2)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22499- 107794Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 14: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 9- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22663- 107794Reference 16: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 17: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (ii))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 18: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- Paragraph 28- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 123596393 & loc = d3e14064- 108612Reference 19: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 3- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22583- 107794Reference 20: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (g) (1) (ii))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690Reference 21: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 60B- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = SL5780133- 109256Reference 22: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 323- SubTopic 10- Section 50- Paragraph 3- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 114001798 & loc = d3e33918- 111571Reference 23: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 8- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22658- 107794Reference 24: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 1A- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669619- 108580Reference 25: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 31- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8924- 108599Reference 26: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 11- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22694- 107794Reference 27: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 11- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22694- 107794Reference 28: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 205- SubTopic 20- Section 50- Paragraph 7- URI https: / / asc. fasb. org / extlink & oid = 109222650 & loc = SL51721683- 107760Reference 29: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 1B- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669625- 108580Reference 30: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599Reference 31: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 32: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (B))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 33: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 34: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 30- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8906- 108599Reference 35: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599 Details Name: us- gaap_NetIncomeLoss Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of Net Income (Loss) attributable to noncontrolling interest. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 1B- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669625- 108580Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 50- Paragraph 1A- Subparagraph (a) (2)- URI https: / / asc. fasb. org / extlink & oid = 109239629 & loc = SL4573702- 111684Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 8- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22658- 107794Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 1A- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669619- 108580Reference 5: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 55- Paragraph 4J- URI https: / / asc. fasb. org / extlink & oid = 120409616 & loc = SL4591551- 111686Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 9- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22663- 107794Reference 7: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 50- Paragraph 6- URI https: / / asc. fasb. org / extlink & oid = 124431353 & loc = SL124452729- 227067 Details Name: us-~~

~~gaap_NetIncomeLossAttributableToNoncontrollingInterest Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount, after deduction of tax, noncontrolling interests, dividends on preferred stock and participating securities; of income (loss) available to common shareholders. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22595- 107794Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = d3e1448- 109256Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 11- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22694- 107794Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 11- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = d3e1377- 109256Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 50- Paragraph 1- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124432515 & loc = d3e3550- 109257Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 11- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22694- 107794Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 60B- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = SL5780133- 109256Reference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 10: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 31- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8924- 108599Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 30- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8906- 108599Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 3- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22583- 107794Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599 Details Name: us- gaap_NetIncomeLossAvailableToCommonStockholdersBasic Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe aggregate amount of income or expense from ancillary business- related activities (that is to say, excluding major activities considered part of the normal operations of the business). ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03. 7)- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227 Details Name: us- gaap_NonoperatingIncomeExpense Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionGenerally recurring costs associated with normal operations except for the portion of these expenses which can be clearly related to production and included in cost of sales or services. Includes selling, general and administrative expense. ReferencesNo definition available. Details Name: us- gaap_OperatingExpenses Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_OperatingExpensesAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe net result for the period of deducting operating expenses from operating revenues. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 31- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8924- 108599Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 30- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8906- 108599Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599 Details Name: us- gaap_OperatingIncomeLoss Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss). ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 323- SubTopic 10- Section 50- Paragraph 3- Subparagraph (e)- URI https: / / asc. fasb. org / extlink & oid = 114001798 & loc = d3e33918- 111571Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- Paragraph 28- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 123596393 & loc = d3e14064- 108612Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 40- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e9031- 108599Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 30- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8906- 108599Reference 14: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 41- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e9038- 108599Reference 16: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 17: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 18: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 42- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e9054- 108599Reference 19: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (g) (1) (ii))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690Reference 20: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 235- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 05 (b) (2))- URI https: / / asc. fasb. org / extlink & oid = 120399901 & loc = d3e537907- 122884Reference 21: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (B))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 22: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (ii))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 23: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (1))- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227 Details Name: us- gaap_Revenues Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe aggregate total amount of expenses directly related to the marketing or selling of products or services. ReferencesNo definition available. Details Name: us- gaap_SellingAndMarketingExpense Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of noncash expense for share- based payment arrangement. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref~~

~~/ legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585 Details Name: us- gaap_ShareBasedCompensation Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_StatementOfIncomeAndComprehensiveIncomeAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe average number of shares or units issued and outstanding that are used in calculating diluted EPS or earnings per unit (EPU), determined based on the timing of issuance of shares or units in the period. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 50- Paragraph 1- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124432515 & loc = d3e3550- 109257Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 16- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = d3e1505- 109256 Details Name: us- gaap_WeightedAverageNumberOfDilutedSharesOutstanding Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionNumber of [basic] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 50- Paragraph 1- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124432515 & loc = d3e3550- 109257Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = d3e1448- 109256 Details Name: us- gaap_WeightedAverageNumberOfSharesOutstandingBasic Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionNetIncome loss prior to reorganization. ReferencesNo definition available. Details Name: zvia_NetincomeLossPriorToReorganization Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationConsolidated Statements of Changes In Redeemable Convertible Preferred Units And Equity Deficit- USD ($) $ in Thousands Total IPO [Member] Restatement Adjustment [Member] Redeemable Convertible Preferred Units [Member] Redeemable Convertible Preferred Units [Member] Restatement Adjustment [Member] Common Class A [Member] Common Class A [Member] IPO [Member] Common Class A [Member] IPO [Member] Zevia LLC [Member] Common Class A [Member] Restatement Adjustment [Member] Common Class B [Member] Zevia LLC [Member] Additional Paid- In Capital [Member] Additional Paid- In Capital [Member] Zevia LLC [Member] Additional Paid- In Capital [Member] IPO [Member] Additional Paid- In Capital [Member] Restatement Adjustment [Member] Accumulated Deficit [Member] Member Defecit [Member] Member Defecit [Member] Zevia LLC [Member] Member Defecit [Member] IPO [Member] Member Defecit [Member] IPO [Member] Zevia LLC [Member] Member Defecit [Member] Restatement Adjustment [Member] Noncontrolling Interest [Member] Common Stock [Member] Common Class A [Member] Common Stock [Member] Common Class B [Member] Beginning Balance (in shares) at Dec. 31, 2020 26, 322, 803 Beginning Balance at Dec. 31, 2020 $ 232, 457 Beginning Balance at Dec. 31, 2020 $ (196, 812) $ (196, 812) Exercise of common units prior to the Reorganization Transactions Equity- based compensation prior to the Reorganization Transactions Net loss prior to the Reorganization Transactions (1, 913) (1, 913) Distributions to unitholders for tax payments (2, 669) (2, 669) Balance prior to the Reorganization Transactions (201, 311) $ 232, 457 (201, 311) Balance prior to the Reorganization Transactions (Shares) 26, 322, 803 Issuance of common stock, net of commission Shares 6, 900, 000 3, 767, 440 30, 114, 488 Issuance of common stock, net of commission 90, 080 $ 7 $ 3 $ 30 $ 2, 034 $ (30) $ 90, 073 $ 2, 037 Share~~ Based Compensation ~~Arrangement Stock Options Cancelled~~ (~~4~~ **as defined below**) ~~$ 2 (4) $ 425 $ (423) Stock Repurchased and Retired During Period, Shares 32, 560 Offering costs (8, 367) (8, 367) Repurchase and cancellation of Zevia LLC units (17) $ (17) Repurchase and cancellation of Zevia LLC units, Shares (1, 336) Allocation of equity to noncontrolling interest $ (15, 845) $ 15, 845 Exercise of stock options (178) (178) Exercise of stock options Shares 46, 967 Equity- based compensation 77, 651 77, 651 Net loss (85, 754) $ (45, 986) (39, 768) Ending Balance at Dec. 31, 2021 104, 559 $ 232, 457 $ 24 174, 404 $ 12, 800 (45, 986) $ 219, 633 (23, 923) $ 34 $ 30Ending Balance (~~ in **the event** ~~shares) at Dec. 31, 2021 23, 716, 450 34, 463, 417 30, 113, 152Ending Balance at Dec. 31, 2021 $ (232, 457) Ending Balance (in shares) at Dec. 31, 2021 (26, 322, 803) Vesting and release~~ of ~~common stock~~ **a Restatement (as defined below). II. TERMS OF RECOUPMENT A. Covered Executives. This Policy applies to any " executive officer " of the Company as defined** under **Rule** ~~equity incentive plans, net (in shares) 4, 749, 662 Vesting and release of common stock under equity incentive plans, net (2, 130) (2, 136) $ 6 Exchange of Class B common stock for Class A common stock (in shares) 8, 314, 552 (8, 314, 552) Exchange of Class B common stock for Class A common stock (9, 548) 9, 548 $ 8 $ (8) Exercise of stock options $ 124 Exercise of stock options Shares 246, 415 246, 415 Equity- based compensation $ 26, 880 26, 880 Net loss (47, 647) (33, 857) (13, 790) Ending Balance at Dec. 31, 2022 $ 81, 786 $ 189, 724 $ (79, 843) $ (28, 165) $ 48 $ 22Ending Balance (in shares) at Dec. 31, 2022 47, 774, 046 21, 798, 600X- DefinitionAmount of increase to additional paid- in capital (APIC) for recognition of cost for award under share- based payment arrangement. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 20- Section 55- Paragraph 12- URI https: / / asc. fasb. org / extlink & oid = 126964447 & loc = d3e11149- 113907Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 20- Section 55- Paragraph 13- URI https: / / asc. fasb. org / extlink & oid = 126964447 & loc = d3e11178- 113907Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10~~ **10D** ~~- Section 35- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 126961718 & loc = d3e4534- 113899 Details Name: us- gaap_AdjustmentsToAdditionalPaidInCapitalSharebasedCompensationRequisiteServicePeriodRecognitionValue Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of paid and unpaid cash, stock, and paid- in- kind (PIK) dividends declared, for example, but not limited to, common and preferred stock. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 3- 04)- URI https: / / asc. fasb. org / extlink & oid = 120397183 & loc = d3e187085- 122770Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 405- Section 45- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 6957935 & loc = d3e64057- 112817 Details Name: us- gaap_Dividends Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionNumber of shares issued which are neither cancelled nor held in the treasury. ReferencesNo definition available. Details Name: us- gaap_SharesOutstanding Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionThe number of shares issued during the period upon the conversion of units. An example of a convertible unit is an umbrella partnership real estate investment trust unit (UPREIT unit). ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 3- 04)- URI https: / / asc. fasb. org / extlink & oid = 120397183 & loc = d3e187085- 122770Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section 50- Paragraph 3- URI https: / / asc. fasb. org / extlink & oid = 126973232 & loc = d3e21475- 112644Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section 50- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 126973232 & loc = d3e21463- 112644Reference 5: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (28))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_StockIssuedDuringPeriodSharesConversionOfUnits Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionNumber of new stock issued during the period. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section 50- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 126973232 & loc = d3e21463- 112644Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 3- 04)- URI https: / / asc. fasb. org / extlink & oid = 120397183 & loc = d3e187085- 122770Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (28))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionNumber of shares issued during the period related to Restricted Stock Awards, net of any shares forfeited. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section 50- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 126973232 & loc = d3e21463- 112644Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 3- 04)- URI https: / / asc. fasb. org / extlink & oid = 120397183 & loc = d3e187085- 122770Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (28))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_StockIssuedDuringPeriodSharesRestrictedStockAwardNetOfForfeitures Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionNumber of share options (or share units) exercised during the current period. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (1) (iv) (02)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 3- 04)- URI https: / / asc. fasb. org / extlink & oid = 120397183 & loc = d3e187085- 122770Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (28))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- URI~~

https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 5: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section 50- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 126973232 & loc = d3e21463- 112644 Details Name: us- gaap_StockIssuedDuringPeriodSharesStockOptionsExercised Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionValue of stock issued during the period upon the conversion of units. An example of a convertible unit is an umbrella partnership real estate investment trust unit (UPREIT unit). ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02. 29- 31)- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section 50- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 126973232 & loc = d3e21463- 112644Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 3- 04)- URI https: / / asc. fasb. org / extlink & oid = 120397183 & loc = d3e187085- 122770 Details Name: us- gaap_StockIssuedDuringPeriodValueConversionOfUnits Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionEquity impact of the value of new stock issued during the period. Includes shares issued in an initial public offering or a secondary public offering. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 3- 04)- URI https: / / asc. fasb. org / extlink & oid = 120397183 & loc = d3e187085- 122770Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section 50- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 126973232 & loc = d3e21463- 112644Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (28))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_StockIssuedDuringPeriodValueNewIssues Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionValue of stock issued as a result of the exercise of stock options. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section 50- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 126973232 & loc = d3e21463- 112644Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 3- 04)- URI https: / / asc. fasb. org / extlink & oid = 120397183 & loc = d3e187085- 122770Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02. 29- 31)- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_StockIssuedDuringPeriodValueStockOptionsExercised Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionNumber of shares that have been repurchased and retired during the period. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (28))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 3- 04)- URI https: / / asc. fasb. org / extlink & oid = 120397183 & loc = d3e187085- 122770Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section 50- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 126973232 & loc = d3e21463- 112644 Details Name: us- gaap_StockRepurchasedAndRetiredDuringPeriodShares Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionEquity impact of the value of stock that has been repurchased and retired during the period. The excess of the purchase price over par value can be charged against retained earnings (once the excess is fully allocated to additional paid in capital). ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (28))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section 50- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 126973232 & loc = d3e21463- 112644Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 3- 04)- URI https: / / asc. fasb. org / extlink & oid = 120397183 & loc = d3e187085- 122770 Details Name: us- gaap_StockRepurchasedAndRetiredDuringPeriodValue Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of stockholders' equity (deficit), net of receivables from officers, directors, owners, and affiliates of the entity, attributable to both the parent and noncontrolling interests. Amount excludes temporary equity. Alternate caption for the concept is permanent equity. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 45- Paragraph 24- URI https: / / asc. fasb. org / extlink & oid = 124436220 & loc = d3e21930- 107793Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 3- 04)- URI https: / / asc. fasb. org / extlink & oid = 120397183 & loc = d3e187085- 122770Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 45- Paragraph 23- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 124436220 & loc = d3e21914- 107793Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 7- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22644- 107794Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 50- Paragraph 5- URI https: / / asc. fasb. org / extlink & oid = 124431353 & loc = SL124442411- 227067Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 326- SubTopic 10- Section 65- Paragraph 4- Subparagraph (d)- URI https: / / asc. fasb. org / extlink & oid = 122640432 & loc = SL121648383- 210437Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 105- SubTopic 10- Section 65- Paragraph 6- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 126987489 & loc = SL124442142- 165695Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 105- SubTopic 10- Section 65- Paragraph 6- Subparagraph (d)- URI https: / / asc. fasb. org / extlink & oid = 126987489 & loc = SL124442142- 165695Reference 9: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 45- Paragraph 16- URI https: / / asc. fasb. org / extlink & oid = 126929396 & loc = SL4568740- 111683Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 815- SubTopic 40- Section 65- Paragraph 1- Subparagraph (e) (3)- URI https: / / asc. fasb. org / extlink & oid = 126732423 & loc = SL123482106- 238011Reference 11: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- Paragraph 28- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 123596393 & loc = d3e14064- 108612Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 45- Paragraph 5- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 124436220 & loc = d3e21711- 107793Reference 13: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 323- SubTopic 10- Section 50- Paragraph 3- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 114001798 & loc = d3e33918- 111571Reference 14: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (g) (1) (ii))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690Reference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 830- SubTopic 30- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 6450520 & loc = d3e32583- 110901Reference 16: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 65- Paragraph 8- Subparagraph (d) (2)- URI https: / / asc. fasb. org / extlink & oid = 126983759 & loc = SL121830611- 158277Reference 17: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 848- SubTopic 10- Section 65- Paragraph 2- Subparagraph (a) (3) (iii) (03)- URI https: / / asc. fasb. org / extlink & oid = 125980421 & loc = SL125981372- 237846Reference 18: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 830- SubTopic 30- Section 45- Paragraph 17- URI https: / / asc. fasb. org / extlink & oid = 118261656 & loc = d3e32136- 110900Reference 19: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 65- Paragraph 8- Subparagraph (d) (3)- URI https: / / asc. fasb. org / extlink & oid = 126983759 & loc = SL121830611- 158277Reference 20: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 40- Section 65- Paragraph 2- Subparagraph (f) (2)- URI https: / / asc. fasb. org / extlink & oid = 124501264 & loc = SL117420844- 207641Reference 21: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 65- Paragraph 15- Subparagraph (f) (2)- URI https: / / asc. fasb. org / extlink & oid = 128097895 & loc = SL121327923- 165333Reference 22: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 55- Paragraph 4I- URI https: / / asc. fasb. org / extlink & oid = 120409616 & loc = SL4590271- 111686Reference 23: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 40- Section 65- Paragraph 2- Subparagraph (f) (1)- URI https: / / asc. fasb. org / extlink & oid = 124501264 & loc = SL117420844- 207641Reference 24: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 830- SubTopic 30- Section 45- Paragraph 20- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 118261656 & loc = d3e32211- 110900Reference 25: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 45- Paragraph 15- URI https: / / asc. fasb. org / extlink & oid = 126929396 & loc = SL4568447- 111683Reference 26: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher

FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 65- Paragraph 15- Subparagraph (f) (1)- URI https: / / asc. fasb. org / extlink & oid = 128097895 & loc = SL121327923- 165333Reference 27: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 1- Subparagraph (b) (3)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22499- 107794Reference 28: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 65- Paragraph 15- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 128097895 & loc = SL121327923- 165333 Details Name: us- gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionCarrying amount, attributable to parent, of an entity' s issued and outstanding stock which is not included within permanent equity. Temporary equity is a security with redemption features that are outside the control of the issuer, is not classified as an asset or liability in conformity with GAAP, and is not mandatorily redeemable. Includes any type of security that is redeemable at a fixed or determinable price or on a fixed or determinable date or dates, is redeemable at the option of the holder, or has conditions for redemption which are not solely within the control of the issuer. Includes stock with a put option held by an ESOP and stock redeemable by a holder only in the event of a change in control of the issuer. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756 Details Name: us- gaap_TemporaryEquityCarryingAmountAttributableToParent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionThe number of securities classified as temporary equity that have been issued and are held by the entity' s shareholders. Securities outstanding equals securities issued minus securities held in treasury. Temporary equity is a security with redemption features that are outside the control of the issuer, is not classified as an asset or liability in conformity with GAAP, and is not mandatorily redeemable. Includes any type of security that is redeemable at a fixed or determinable price or on a fixed or determinable date or dates, is redeemable at the option of the holder, or has conditions for redemption which are not solely within the control of the issuer. If convertible, the issuer does not control the actions or events necessary to issue the maximum number of shares that could be required to be delivered under the conversion option if the holder exercises the option to convert the stock to another class of equity. If the security is a warrant or a rights issue, the warrant or rights issue is considered to be temporary equity if the issuer cannot demonstrate that it would be able to deliver upon the exercise of the option by the holder in all cases. Includes stock with put option held by ESOP and stock redeemable by holder only in the event of a change in control of the issuer. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (27) (b))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_TemporaryEquitySharesOutstanding Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionAllocation Of Equity To Noncontrolling Interest ReferencesNo definition available. Details Name: zvia_AllocationOfEquityToNoncontrollingInterest Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionBalance prior to reorganization transaction (Shares) ReferencesNo definition available. Details Name: zvia_BalancePriorToReorganizationTransactionShares Namespace Prefix: zvia_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionBalance Prior to the Reorganization Transaction Value ReferencesNo definition available. Details Name: zvia_BalancePriorToTheReorganizationTransactionValue Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionExercise of Common units prior to reorganization ReferencesNo definition available. Details Name: zvia_ExerciseOfCommonUnitsPriorToReorganization Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- Definitionnet income loss post reorganisation ReferencesNo definition available. Details Name: zvia_NetIncomeLossPostReorganisation Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionNet income loss prior to reorganisation ReferencesNo definition available. Details Name: zvia_NetIncomeLossPriorToReorganisation Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionShare Based Compensation Arrangement Stock Options Cancelled ReferencesNo definition available. Details Name: zvia_ShareBasedCompensationArrangementStockOptionsCancelled Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionShare Based Compensation Arrangement Stock Options Shares Cancelled ReferencesNo definition available. Details Name: zvia_ShareBasedCompensationArrangementStockOptionsSharesCancelled Namespace Prefix: zvia_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionTransaction fees ReferencesNo definition available. Details Name: zvia_TransactionFees Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionUnits based compensation prior to reorganization ReferencesNo definition available. Details Name: zvia_UnitsBasedCompensationPriorToReorganization Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionVesting and release of common stock under equity incentive plans ReferencesNo definition available. Details Name: zvia_VestingAndReleaseOfCommonStockUnderEquityIncentivePlans Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationConsolidated Statements of Cash Flows- USD ($) $ in Thousands 12 Months EndedDec. 31, 2022 Dec. 31, 2021Operating activities: Net loss $ (47, 647) $ (87, 667) Adjustments to reconcile net loss to net cash used in operating activities: Non- cash lease expenseDepreciation and amortization 1, 347Loss (gain) on sale of equipment (4) Amortization of debt issuance costEquity- based compensation 26, 880 77, 724Changes in operating assets and liabilities: Accounts receivable, net (2, 030) (2, 062) Inventories 3, 925 (10, 701) Prepaid expenses and other assets (2, 481) Accounts payable (5, 850) 4, 396Accrued expenses and other current liabilities 1, 703 1, 960Operating lease liabilities (672) (624) Net cash used in operating activities (20, 778) (17, 806) Investing activities: Proceeds from maturities of short- term investments 30, 000Payments for purchases of short- term investments (30, 000) Purchases of property, equipment and software (2, 593) (3, 143) Net cash provided by (used in) investing activities 27, 407 (33, 143) Financing activities: Proceeds from revolving line of credit [1] 74, 721Repayment of revolving line of credit [1] (74, 721) Payment of debt issuance costs (334) Minimum tax withholding paid on behalf of employees for net share settlement (2, 130) Proceeds from exercise of stock optionsProceeds from exercise of common unitsExercise of stock options (178) Repurchase of Zevia LLC units (17) Distribution to unitholders for tax payments (2, 669) Proceeds from issuance of Class A common stock sold in IPO, net of underwriting discounts and commissions 139, 689Use of proceeds from issuance of Class A common stock to purchase Zevia LLC Units (49, 609) Cancellation of options in IPOCancellation of options (4) Payment of IPO costs (8, 101) Net cash (used in) provided by financing activities (2, 340) 79, 123Net change from operating, investing, and financing activities 4, 289 28, 174Cash and cash equivalents at beginning of period 43, 110 14, 936Cash and cash equivalents at end of period 47, 399 43, 110Non- cash investing and financing activities Capital expenditures included in accounts payableConversion of Class B common stock to Class A common stock 9, 548Operating lease right- of- use assets obtained in exchange for lease liabilities 1, 150Unpaid IPO offering costsSupplemental Disclosure of Cash Flow Information: Cash paid for interestCash paid for income taxes $ 69 $ 0 [1] Zevia PBC' s revolving line of credit provides for daily drawdowns and repayments of amounts outstanding. As of December 31, 2021, no amounts were outstanding due to the termination of the line of credit in July 2021. Consistent with the provisions of ASC Topic 230, Statement of Cash Flows, Zevia PBC has presented daily draw- downs and repayments under its revolving line of credit with its lender on a gross basis in the consolidated statements of cash flows for the year ended December 31, 2021. X- ReferencesNo definition available. Details Name: us- gaap_AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount of amortization expense attributable to debt issuance costs. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (8))- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 20- Section 50- Paragraph 1F- Subparagraph (b) (2)- URI https: / / asc. fasb. org / extlink & oid = 123466505 & loc = SL123495355- 112611Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 835- SubTopic 30- Section 45- Paragraph 3- URI https: / / asc. fasb. org / extlink & oid = 124435984 & loc = d3e28555- 108399 Details Name: us- gaap_AmortizationOfFinancingCosts Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionFuture cash outflow to pay for purchases of fixed assets that have occurred. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 50- Paragraph 5- URI https: / / asc. fasb. org / extlink & oid = 126999549 & loc = d3e4332- 108586Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 50- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 126999549 & loc = d3e4313- 108586Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 50- Paragraph 3- URI https: / / asc. fasb. org / extlink & oid = 126999549 & loc = d3e4304- 108586 Details Name: us- gaap_CapitalExpendituresIncurredButNotYetPaid Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage. Excludes amount for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short- term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 24- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3521- 108585Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3044- 108585Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 50- Paragraph 8- URI https: / / asc. fasb. org / extlink & oid = 126999549 & loc = SL98516268- 108586 Details Name: us- gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount of increase (decrease) in cash, cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; including effect from exchange rate change. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short- term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 830- SubTopic 230- Section 45- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 123444420 & loc = d3e33268- 110906Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 24- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3521- 108585 Details Name: us- gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe aggregate expense recognized in the current period that allocates the cost of tangible assets, intangible assets, or depleting assets to periods that benefit from use of the assets. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- Subparagraph (e)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585 Details Name: us- gaap_DepreciationDepletionAndAmortization Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of gain (loss) on sale or disposal of property, plant and equipment assets, including oil and gas property and timber property. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585 Details Name: us- gaap_GainLossOnSaleOfPropertyPlantEquipment Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe amount of cash paid during the current period to foreign, federal, state, and local authorities as taxes on income, net of any cash received during the current period as refunds for the overpayment of taxes. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 50- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 126999549 & loc = d3e4297- 108586 Details Name: us- gaap_IncomeTaxesPaidNet Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe increase (decrease) during the reporting period in the aggregate amount of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity' s business. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585 Details Name: us- gaap_IncreaseDecreaseInAccountsPayable Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe increase (decrease) during the reporting period in amount due within one year (or one business cycle) from customers for the credit sale of goods and services. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585 Details Name: us- gaap_IncreaseDecreaseInAccountsReceivable Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe increase (decrease) during the reporting period in the aggregate amount of expenses incurred but not yet paid. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585 Details Name: us- gaap_IncreaseDecreaseInAccruedLiabilities Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe increase (decrease) during the reporting period in the aggregate value of all inventory held by the reporting entity, associated with underlying transactions that are classified as operating activities. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585 Details Name: us- gaap_IncreaseDecreaseInInventories Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_IncreaseDecreaseInOperatingCapitalAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount of increase (decrease) in obligation for operating lease. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 842- SubTopic 20- Section 50- Paragraph 4- Subparagraph (g) (1)- URI https: / / asc. fasb. org / extlink & oid = 128292326 & loc = SL77918686- 209980Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585 Details Name: us- gaap_IncreaseDecreaseInOperatingLeaseLiability Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of increase (decrease) in prepaid expenses, and assets classified as other. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585 Details Name: us- gaap_IncreaseDecreaseInPrepaidDeferredExpenseAndOtherAssets Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of cash paid for interest, excluding capitalized interest, classified as operating activity. Includes, but is not limited to, payment to settle zero- coupon bond for accreted interest of debt discount and debt instrument with insignificant coupon interest rate in relation to effective interest rate of borrowing attributable to accreted interest of debt discount. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 50- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 126999549 & loc = d3e4297- 108586Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 17- Subparagraph (d)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3367- 108585Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 25- Subparagraph (e)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3536- 108585 Details Name: us- gaap_InterestPaidNet Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of cash inflow (outflow) from financing activities, including discontinued operations. Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment; borrowing money and repaying amounts borrowed, or settling the obligation; and obtaining and paying for other resources obtained from creditors on long- term credit. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 24- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3521- 108585 Details Name: us- gaap_NetCashProvidedByUsedInFinancingActivities Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_NetCashProvidedByUsedInFinancingActivitiesAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount of cash inflow (outflow) from investing activities, including discontinued operations. Investing activity cash flows include making and collecting loans and acquiring and disposing of debt or equity instruments and property, plant, and equipment and other productive assets. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 24- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3521- 108585 Details Name: us- gaap_NetCashProvidedByUsedInInvestingActivities Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_NetCashProvidedByUsedInInvestingActivitiesAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount of cash inflow (outflow) from operating activities, including discontinued operations. Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 25- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3536- 108585Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 24- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3521- 108585Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585 Details Name: us- gaap_NetCashProvidedByUsedInOperatingActivities Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_NetCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount after income tax of income (loss) including the portion attributable to nonredeemable noncontrolling interest. Excludes the portion attributable to redeemable noncontrolling interest recognized as temporary equity. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 50- Paragraph 1A- Subparagraph (c) (1)- URI https: / / asc. fasb. org / extlink & oid = 109239629 & loc = SL4573702- 111684Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 50- Paragraph 1A- Subparagraph (a) (2)- URI https: / / asc. fasb. org / extlink & oid = 109239629 & loc = SL4573702- 111684Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 480- SubTopic 10- Section S99-

~~Paragraph 3A- Subparagraph (3)- URI https: / / asc. fasb. org / extlink & oid = 122040564 & loc = SL6540498- 122764 Details Name: us- gaap_NetIncomeLossIncludingPortionAttributableToNonredeemableNoncontrollingInterest Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_NoncashInvestingAndFinancingItemsAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount of operating lease expense. Excludes sublease income. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 842- SubTopic 20- Section 45- Paragraph 4- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 123391704 & loc = SL77918638- 209977 Details Name: us- gaap_OperatingLeaseExpense Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe cash outflow to reacquire common stock during the period. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 15- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3291- 108585 Details Name: us- gaap_PaymentsForRepurchaseOfCommonStock Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionCash outflow to owners or shareholders, excluding ordinary dividends. Includes special dividends. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 15- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3291- 108585 Details Name: us- gaap_PaymentsOfCapitalDistribution Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe cash outflow paid to third parties in connection with debt origination, which will be amortized over the remaining maturity period of the associated long- term debt. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 15- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3291- 108585 Details Name: us- gaap_PaymentsOfDebtIssuanceCosts Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe cash outflow for cost incurred directly with the issuance of an equity security. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 15- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3291- 108585 Details Name: us- gaap_PaymentsOfStockIssuanceCosts Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of cash outflow to satisfy grantee' s tax withholding obligation for award under share- based payment arrangement. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 15- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3291- 108585 Details Name: us- gaap_PaymentsRelatedToTaxWithholdingForShareBasedCompensation Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe cash outflow associated with the acquisition of long- lived, physical assets that are used in the normal conduct of business to produce goods and services and not intended for resale; includes cash outflows to pay for construction of self- constructed assets. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 13- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3213- 108585 Details Name: us- gaap_PaymentsToAcquirePropertyPlantAndEquipment Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe cash outflow for securities or other assets acquired, which qualify for treatment as an investing activity and are to be liquidated, if necessary, within the current operating cycle. Includes cash flows from securities classified as trading securities that were acquired for reasons other than sale in the short- term. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 13- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3213- 108585 Details Name: us- gaap_PaymentsToAcquireShortTermInvestments Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe cash inflow from a contractual arrangement with the lender, including letter of credit, standby letter of credit and revolving credit arrangements, under which borrowings can be made up to a specific amount at any point in time with maturities due beyond one year or the operating cycle, if longer. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 14- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3255- 108585 Details Name: us- gaap_ProceedsFromLongTermLinesOfCredit Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe cash inflow from sales, maturities, prepayments, calls and collections of all investments, including securities and other assets, having ready marketability and intended by management to be liquidated, if necessary, within the current operating cycle. Includes cash flows from securities classified as trading securities that were acquired for reasons other than sale in the short- term. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 12- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3179- 108585 Details Name: us- gaap_ProceedsFromSaleMaturityAndCollectionOfShorttermInvestments Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of cash inflow from exercise of option under share- based payment arrangement. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2A- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc = SL79508275- 113901Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 14- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3255- 108585 Details Name: us- gaap_ProceedsFromStockOptionsExercised Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe cash outflow for the settlement of obligation drawn from a contractual arrangement with the lender, including letter of credit, standby letter of credit and revolving credit arrangements, under which borrowings can be made up to a specific amount at any point in time with maturities due beyond one year or the operating cycle, if longer. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 15- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3291- 108585 Details Name: us- gaap_RepaymentsOfLongTermLinesOfCredit Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of increase in right- of- use asset obtained in exchange for operating lease liability. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 842- SubTopic 20- Section 55- Paragraph 53- URI https: / / asc. fasb. org / extlink & oid = 123414884 & loc = SL77918982- 209971Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 842- SubTopic 20- Section 50- Paragraph 4- Subparagraph (g) (2)- URI https: / / asc. fasb. org / extlink & oid = 128292326 & loc = SL77918686- 209980 Details Name: us- gaap_RightOfUseAssetObtainedInExchangeForOperatingLeaseLiability Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of noncash expense for share- based payment arrangement. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585 Details Name: us- gaap_ShareBasedCompensation Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe gross value of stock issued during the period upon the conversion of convertible securities. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section 50- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 126973232 & loc = d3e21463- 112644Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 3- 04)- URI https: / / asc. fasb. org / extlink & oid = 120397183 & loc = d3e187085- 122770Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02. 29- 31)- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_StockIssuedDuringPeriodValueConversionOfConvertibleSecurities Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_SupplementalCashFlowInformationAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionExercise of stock option payment. ReferencesNo definition available. Details Name: zvia_ExerciseOfStockOptionPayment Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionPayment for purchase of stock unit. ReferencesNo definition available. Details Name: zvia_PaymentForPurchaseOfStockUnit Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionPayments for stock options cancellation. ReferencesNo definition available. Details Name: zvia_PaymentsForStockOptionsCancellation Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionProceeds from cancellation of options in initial public offering. ReferencesNo definition available. Details Name: zvia_ProceedsFromCancellationOfOptionsInInitialPublicOffering Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- Definitionproceeds from exercise of common units ReferencesNo definition available. Details Name: zvia_ProceedsFromExerciseOfCommonUnits Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionProceeds from issuance of Class A common stock sold in initial public offering, net of underwriting discounts and commissions ReferencesNo definition available. Details Name: zvia_ProceedsFromIssuanceOfClassACommonStockSoldInInitialPublicOfferingNetOfUnderwritingDiscountsAndCommissions Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionUnpaid IPO offering costs ReferencesNo definition available. Details Name: zvia_UnpaidIpoOfferingCosts Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationConsolidated Statements of Cash Flows (Parenthetical)- USD ($) Dec. 31, 2022 Dec. 31, 2021Revolving Credit Facility [Member] Line of credit $ 0 $ 0X- DefinitionThe carrying value as of the balance sheet date of the current and noncurrent portions of long- term obligations drawn from a line of credit, which is a bank' s commitment to make loans up to a specific amount. Examples of items that might be included in the application of this element may consist of letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to a maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. Includes short- term obligations that would normally be classified as current liabilities but for which (a) postbalance sheet date issuance of a long term obligation to refinance the short term obligation on a long term basis, or (b) the enterprise has entered into a financing agreement that clearly permits the enterprise to refinance the short- term~~

~~obligation on a long term basis and the following conditions are met (1) the agreement does not expire within 1 year and is not cancelable by the lender except for violation of an objectively determinable provision, (2) no violation exists at the BS date, and (3) the lender has entered into the financing agreement is expected to be financially capable of honoring the agreement. ReferencesReference 1: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (22))- URI https: // asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 2: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 03 (16))- URI https: // asc. fasb. org / extlink & oid = 126897435 & loc = d3e534808- 122878Reference 3: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 03 (16))- URI https: // asc. fasb. org / extlink & oid = 126734703 & loc = d3e572229- 122910 Details Name: us- gaap_LineOfCredit Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- Details Name: us- gaap_CreditFacilityAxis = us- gaap_RevolvingCreditFacilityMember Namespace Prefix: Data Type: na Balance Type: Period Type: Description of Business and Basis of Presentation 12 Months Ended Dec. 31, 2022 Organization Consolidation And Presentation Of Financial Statements [Line Items] Description of Business and Basis of Presentation 1. DESCRIPTION OF BUSINESSOrganization and operationsZevia PBC (the" Company") develops, markets, sells, and distributes a wide variety of zero sugar, zero calorie, non- GMO Project verified, gluten- free, Kosher, vegan, zero sodium carbonated and non- carbonated beverages under the Zevia ® brand name that include a broad assortment of flavors across Soda, Energy Drinks, Organic Teas, Mixers, and Kidz drinks. Zevia PBC' s products are distributed and sold principally across the United States of America (" U. S.") and Canada through a diverse network of major retailers (both brick- and- mortar and e-commerce), including grocery stores, natural products stores, warehouse clubs, and specialty outlets. Zevia PBC' s products are manufactured and generally maintained at third-party beverage production and warehousing facilities located in both the United States and Canada. Initial Public Offering and Reorganization TransactionsOn July 21, 2021, the registration statement on Form S~~ - 1 ~~of Zevia PBC was declared effective by the Securities and Exchange Commission~~ (~~" SEC") related to~~ the ~~initial public offering (" IPO") of its Class A common stock. On July 22, 2021, the Company' s Class A common stock began trading on the New York Stock Exchange under the ticker symbol~~ " ~~ZVIA~~ **Covered Executives** " **)** . **B** ~~The Company completed the IPO of 10, 700, 000 shares of its Class A common stock at an offering price of $ 14~~ . **Accounting Restatement** ~~00 per share on July 26, 2021. The Company received aggregate net proceeds of approximately $ 139. 7 million after deducting underwriting discounts and commissions of $ 10. 1 million. The underwriters did not exercise their option to purchase 1, 605, 000 additional shares of Class A common stock and that option expired on August 20, 2021~~ . In ~~connection with the IPO, the Company completed the following transactions (" Reorganization Transactions "): • Zevia LLC recapitalized its common and preferred membership interests into a single class of common units and each common unit outstanding after giving effect thereto was reclassified as two Class B units on a one- to- two basis; • The Company amended and restated its certificate of incorporation in its entirety to, among other~~ -- **the event** ~~things: (i) authorize 800, 000, 000 shares of common stock, 550, 000, 000 shares of which are designated as " Class A Common Stock " and 250, 000, 000 shares of which are designated as " Class B Common Stock; " and (ii) authorize 10, 000, 000 shares of undesignated preferred stock that may be issued from time to time by the Company' s Board of Directors in one or more series and amended and restated its bylaws in their~~ -- **the** ~~entirety to, among other things: (a) establish procedures relating to the presentation of stockholder proposals at stockholder meetings; (b) establish procedures relating to the nomination of directors; and (c) conform to the provisions of the amended and restated certificate; • The limited liability company agreement of Zevia LLC was amended and restated (the " Amended and Restated Zevia LLC Agreement ") to, among other things, provide for Class A units and Class B units and appoint the Company as the sole managing member of Zevia LLC; • The Company assumed all outstanding equity awards of Zevia LLC on a one- to- two basis; • The Amended and Restated Zevia LLC Agreement classified the interests acquired by the Company as Class A units, reclassified the interests held by the continuing members of Zevia LLC as Class B units and permits the continuing members of Zevia LLC to exchange Class B units for shares of Class A common stock on a one- for- one basis or, at the election of the Company, for cash. For each membership unit of Zevia LLC that is reclassified as a Class B unit, the Company issued one corresponding share of its Class B common stock to the continuing members; • The Company contributed approximately $ 90. 1 million of the net proceeds of the IPO to Zevia LLC to acquire 6, 900, 000 newly issued Class A units of Zevia LLC at a per- unit price equal to the per- share price paid by the underwriters for shares of Class A common stock in the IPO. The Company retained $ 81. 7 million of the total IPO proceeds after $ 8. 4 million of offering costs. The retained proceeds will ultimately be used by the Company for working capital and other general corporate purposes; • The Company used approximately $ 25. 5 million of the net proceeds of the IPO to purchase 1, 956, 142 Class B units and corresponding shares of Class B common stock from certain of Zevia LLC' s unitholders, including certain members of senior management, at a per- unit price equal to the per- share price paid by the underwriters for shares of Class A common stock in the IPO. Such units were immediately converted into an equivalent number of Class A units; • The Company used approximately $ 0. 4 million of the net proceeds of the IPO to cancel and cash- out of 32, 560 outstanding options held by certain option holders, including certain members of senior management, at a per- option price equal to the per- share price paid by the underwriters for shares of Class A common stock in the IPO. The Company received an equivalent number of Class A units from Zevia LLC in exchange for the cancellation of such options; • Zevia PBC formed a new, first- tier merger subsidiary with respect to each blocker company of certain pre- IPO institutional investors (" Direct Zevia Stockholders "), and contemporaneously with the IPO, each respective merger subsidiary merged with and into the respective blocker company, with the blocker company surviving. Immediately thereafter, each blocker company merged with and into Zevia PBC, with Zevia PBC surviving. As a result of the blocker mergers, the 100 % owners of the blocker companies acquired an aggregate of 23, 716, 450 shares of newly issued Class A common stock and received approximately $ 23. 7 million in cash consideration in exchange for 1, 811, 298 previously- held Class B units, which were immediately converted into an equivalent number of Class A units in the hands of Zevia PBC, and the blocker companies ceased to own any Zevia LLC units; and • The Company entered into an Amended and Restated Registration Rights Agreement with the Class B stockholders to provide for certain rights and restrictions after the IPO. Immediately following the closing of the IPO on July 26, 2021, Zevia LLC became the predecessor of the Company for financial reporting purposes. The~~ Company is **required** ~~a holding company, and its sole material asset is its controlling equity interest in Zevia LLC. As the sole managing member of Zevia LLC, the Company operates and controls all of the business and affairs of Zevia LLC. This reorganization is accounted for as a reorganization of entities under common control. As a result, the consolidated financial statements of the Company will recognize the assets and liabilities received in the reorganization at their historical carrying amounts, as reflected in the historical financial statements of Zevia LLC. The Company has consolidated Zevia LLC in its financial statements and record a noncontrolling interest related~~ to **prepare** ~~the Class B units held by the Class B stockholders on its consolidated balance sheet and statement of operations. As of December 31, 2022 and 2021, the Company held~~ an ~~economic interest of 68. 7 % and 53. 4 %, respectively, in Zevia LLC and the remaining 31. 3 % and 46. 6 %, respectively, represents the non- controlling interest. X- DefinitionThe entire disclosure for the business description and basis of presentation concepts. Business description describes the nature and type of organization including but not limited to organizational structure as may be applicable to holding companies, parent and subsidiary relationships, business divisions, business units, business segments, affiliates and information about significant ownership of the reporting entity. Basis of presentation describes the underlying basis used to prepare the financial statements (for example, US Generally Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS). ReferencesReference 1: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- URI https: // asc. fasb. org / topic & trid = 2122369Reference 2: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 205- URI https: // asc. fasb. org / topic & trid = 2122149Reference 3: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 275- URI https: // asc. fasb. org / topic & trid = 2134479 Details Name: us- gaap_BusinessDescriptionAndBasisOfPresentationTextBlock Namespace Prefix: us- gaap_ Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionOrganization Consolidation And Presentation Of Financial Statements [Line Item]. ReferencesNo definition available. Details Name: zvia_OrganizationConsolidationAndPresentationOfFinancialStatementsLineItems Namespace Prefix: zvia_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationSummary of Significant Accounting Policies 12 Months Ended Dec. 31, 2022 Summary of Significant Accounting Policies 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIESBasis of presentationThe accompanying consolidated financial statements have been prepared in accordance with generally accepted~~ accounting ~~principles in the United States (" US GAAP"). Principles of ConsolidationThe consolidated financial statements include the accounts of the Company and its subsidiary, Zevia LLC, that it controls due to ownership of a majority voting interest. All intercompany transactions and balances have been eliminated in consolidation. The Company owns a majority economic interest in, and operates and controls all of the businesses and affairs of, Zevia LLC. Accordingly, the Company has prepared these consolidated financial statements in accordance with Accounting Standards Codification (" ASC ") Topic 810, Consolidation. In connection with the IPO, the Company completed the Reorganization Transactions, which were accounted for consistent with a combination of entities under common control. As a result, the financial reports filed with the SEC by the Company subsequent to the Reorganization Transactions are prepared " as if " Zevia LLC is the accounting predecessor of the Company. The historical operations of Zevia LLC are deemed to be those of the Company. Thus, the consolidated financial statements included in this report reflect (i) the historical operating results and financial position of Zevia LLC prior to the Reorganization Transactions; (ii) the consolidated results of operations and financial position of the Company and Zevia LLC following the Reorganization Transactions; and (iii) the Company' s equity structure for all periods presented. No step- up basis of intangible assets or goodwill was recorded. On January 1, 2022, Zevia PBC and Zevia LLC entered into a service agreement to transfer the services of all employees of Zevia PBC to Zevia LLC. Under terms of the service agreement between the entities, the payroll costs of employees are borne by Zevia LLC while certain other non- payroll costs, such as those associated with stock compensation arrangements, remain with Zevia PBC. In addition, pursuant to the Thirteenth Amended and Restated Limited Liability Company Agreement of Zevia LLC dated as of July 21, 2021, Zevia LLC shall reimburse Zevia PBC, for certain expenses for overhead, administrative, and other expenses, at Zevia PBC' s discretion. For the year ended December 31, 2022, it was determined that the majority of such costs should be retained by Zevia PBC, with certain costs directly attributable to Zevia LLC being borne by that entity. These costs impacted the amount of net loss reported by Zevia LLC and consequently impacted the amount allocated to noncontrolling interest. ReclassificationsCertain amounts from prior periods have been reclassified in the consolidated balance sheet and consolidated statement~~ **restatement** of ~~operations and comprehensive loss to conform to the current period presentation. For the activity in the periods prior to the IPO and Reorganization Transactions, common stock, additional paid- in capital, and accumulated deficit information has been combined and presented as member' s deficit in the accompanying consolidated balance sheets and consolidated statements of changes in redeemable convertible preferred units and equity (deficit). Consolidated Balance Sheet: The following table presents the adjustments made to the Consolidated Balance Sheet as of December 31, 2021, in order to reclassify computer software costs from property and equipment, net, to intangible assets, net in accordance~~

with Accounting Standard Codification (" ASC") Topic 350, Intangibles — Goodwill and Other: (in thousands) December 31, 2021 (as reported) Adjustments December 31, 2021 (adjusted) Property and equipment, net $ 3, 664 $ (495) $ 3, 169 Intangible assets, net 3, 738 4, 233 Consolidated Statement of Operations and Comprehensive Loss: The following table presents the reclassifications made to the Consolidated Statements of Operations and Comprehensive Loss for the year ended December 31, 2021 in order to reclassify repackaging and handling costs from cost of goods sold to selling and marketing expenses. The Company believes this classification change better portrays the financial impacts of the fulfillment activities conducted by the Company. The Company made this change in classification during the year ended December 31, 2022 as a result of an increasing trend in the occurrence of such fulfillment costs in the business. (in thousands) Year Ended December 31, 2021 (as reported) Reclassification Year Ended December 31, 2021 (adjusted) Cost of goods sold $ 76, 958 $ (2, 727) $ 74, 231 Gross profit 61, 214 2, 727 63, 941 Selling and marketing expenses 42, 403 2, 727 45, 130 Use of estimatesThe preparation of the consolidated financial statements in accordance with US GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, as well as the reported amount of net sales and expenses during the reporting period. Actual results could differ from those estimates. Significant estimates made by the Company relate to: net sales and associated cost recognition; the useful lives assigned to and the recoverability of property and equipment; reserves recorded for inventory obsolescence; the incremental borrowing rate for lease liabilities; allowance for doubtful accounts; recoverability of intangible assets; realization of deferred tax assets; and the determination of the fair value of equity instruments, including redeemable convertible preferred and common units, restricted unit awards, and equity- based compensation awards. On an ongoing basis, the Company evaluates its estimates compared to historical experience and trends, which form the basis for making judgments about the carrying value of its assets and liabilities. As of December 31, 2022, the Company' s operations continued to be impacted by the effects of the COVID- 19 pandemic including the emergence of new variants, with respect to broad- based inflation in input costs, logistics, manufacturing and labor costs. During the year ended December 31, 2022, the Company experienced significant inflationary impact, which has created headwinds that the Company expects to continue into 2023. The effects of the COVID- 19 pandemic are expected to continue to impact global economies, and the Company will continue to monitor the situation and the effects on its business and operations, particularly if the COVID- 19 pandemic, including the emergence of new variants, continues for an extended period of time. Cash, cash equivalents and investmentsCash and cash equivalents include cash and investments in short- term, highly liquid securities, with original maturities of three months or less. Investments with original maturities at the date of acquisition of more than three months are classified as short- term investments or long- term investments based on the remaining contractual maturity of the security at the reporting date. As of December 31, 2022, the Company did not hold any investments. As of December 31, 2021, the Company held $ 27. 0 million of time deposits with contractual maturities of less than three months, which are classified as cash and cash equivalents on the consolidated balance sheets, and $ 30 million of time deposits with contractual maturities of greater than three months but less than one year which are classified as short- term investments on the consolidated balance sheets. The Company maintains cash deposits with high credit quality financial institutions. The deposits with these financial institutions may exceed the federally insured limits; however, these deposits typically are redeemable upon demand. The Company has not experienced any loss because of these deposits and does not expect to incur any losses in the future. Fair value of financial instrumentsFair value is the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. Subsequent changes in fair value of these financial assets and liabilities are recognized in earnings or other comprehensive income when they occur. When determining the fair value measurements for assets and liabilities which are required to be recorded at fair value, the Company considers the principal or most advantageous market in which the Company would transact and the market- based risk measurement or assumptions that market participants would use in pricing the assets or liabilities, such as inherent risk, transfer restrictions, and credit risk. The three- level hierarchy for disclosure of fair value measurements is as follows: • Level 1. Quoted prices in active markets for identical assets or liabilities. • Level 2. Inputs other than Level 1 inputs that are observable for the asset or liability, either directly or indirectly, such as quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, or market- corroborated inputs. • Level 3. Unobservable inputs for the asset or liability. The Company' s material financial instruments consist primarily of cash and cash equivalents, short- term investments, accounts receivable, accounts payable, accrued expenses and other current liabilities. The carrying values of the Company' s cash, short- term investments, accounts receivable, accounts payable, accrued expenses and other current liabilities approximated their fair values at December 31, 2022 and 2021 due to the short period of time to maturity or repayment. As of December 31, 2022 and 2021, all cash and cash equivalents and short- term investments were considered Level 1. As of December 31, 2022 and 2021, the Company did not have any assets or liabilities measured on a recurring basis without observable market values that would require a high level of judgment to determine fair value (Level 3). The Company recognizes transfers between levels of the fair value hierarchy as of the end of the reporting period. For the years ended December 31, 2022 and 2021, there were no transfers between levels of the fair value hierarchy. Other comprehensive lossThe nature of the Company' s operations does not give rise to consequential other comprehensive loss. Accounts receivable and allowance for doubtful accountsTrade receivables are recorded at net realizable value, which includes an appropriate allowance for doubtful accounts. Credit is extended to customers based on an evaluation of their financial condition, credit rating, and trade references. The Company monitors exposure to credit losses and maintains an allowance for anticipated losses based on each customer' s credit condition and payment behavior. The Company' s accounts receivable balance is net of an allowance for doubtful accounts. The allowance for doubtful accounts was not material at December 31, 2022 or December 31, 2021. Changes in the Allowance for Doubtful Accounts were as follows: Year Ended December 31, Balance, beginning of the year $ $ — Provision (recovery) for bad debt (10) Balance, end of the year $ — $ InventoriesInventories consist of raw materials and finished goods. Raw materials include costs for the Company' s ingredients and packaging inventories. The costs of finished goods inventories include production fees from third- party manufacturers. Inventories are stated at the lower of average cost or net realizable value. The Company regularly reviews whether the net realizable value of its inventory is lower than its carrying value. Indicators that could result in inventory write downs include age of inventory, damaged inventory, slow moving products, and products at the end of their life cycles. While management believes that inventory is appropriately stated at the lower of average cost or net realizable value, judgment is involved in determining the net realizable value of inventory. Inventory valuation reserves were $ 0. 4 million as of December 31, 2022 and 2021. Property and equipment, netProperty and equipment are recorded at cost. Additions, replacements, and leasehold improvements are capitalized, while maintenance and repairs that do not extend the useful life of an asset are expensed as incurred. Leasehold improvements are amortized using the straight- line method over the shorter of the remaining lease term or the estimated useful life of the improvement. When assets are retired or otherwise disposed, the cost and accumulated depreciation are removed from the respective accounts and any related gain or loss is recognized. Depreciation and amortization are computed using the following estimated useful lives of the assets: Asset Years Leasehold improvements Shorter of lease term or estimated useful life Computer equipment Furniture and equipment 4- 7 Vehicles Quality control equipment 2- 7 Buildings and improvements 7- 30 The Company periodically reviews long- lived assets for impairment whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. In order to assess recoverability, the Company compares the estimated undiscounted future pre- tax cash flows from the use of the group of assets, as defined, to the carrying amount of such assets. Measurement of an impairment loss is based on the excess of the carrying amount of the group of assets over the long- lived asset' s fair value. The Company did not recognize any impairment charges associated with long- lived assets during the years ended December 31, 2022 and 2021. LeasesThe Company leases office space and vehicles under operating leases. Right of use (" ROU") lease assets represent the Company' s right to use an underlying asset for the lease term, and lease liabilities represent the obligation to make lease payments. Both the ROU lease asset and liability are recognized as of the lease commencement date based on the present value of the lease payments over the lease term. The Company' s leases do not provide an implicit borrowing rate that can readily be determined. Therefore, the Company applies a discount rate based on the incremental borrowing rate, which is determined using the Company' s synthetic credit rating and other information available as of the lease commencement date. ROU lease assets also include any lease payments made before their contractual due dates and exclude any lease incentives. The Company' s lease agreements may include options to extend the lease term or to terminate the lease early. The Company includes options to extend or terminate leases upon determination of the ROU lease asset and liability when it is reasonably certain the Company will exercise these options. Operating lease expense attributable to lease payments is recognized on a straight- line basis over the lease term and is included in general, and administrative expense on the consolidated statements of operations and comprehensive loss. The Company has lease arrangements that include lease and non- lease components. The non- lease components in the arrangements are not significant when compared to the lease components. For all leases, the Company accounts for the lease and non- lease components as a single component. The Company evaluates ROU assets for impairment consistent under the impairment of long- lived assets policy. The Company had no material finance leases as of December 31, 2022 and 2021. Intangible assets, netIntangible assets subject to amortization consist of customer relationships, which were acquired and are amortized over their estimated useful life of 15 years and computer software costs which are amortized over their estimated useful life of three years. In accordance with Accounting Standard Codification (" ASC") Topic 350, Intangibles — Goodwill and Other, intangible assets with definite lives are treated as a long- lived asset and are evaluated for impairment whenever events or changes in circumstances indicate that the asset' s carrying amount may not be recoverable. If impaired, the asset is written down to its estimated fair market value, which is generally measured by discounting future cash flows. Non- amortizable intangible assets consist of trademarks which represent the Company' s exclusive ownership of the Zevia ® brand used in connection with the manufacture, marketing, and distribution of its carbonated beverages. The Company also owns several other trademarks in both the United States and in foreign countries. Intangible assets not subject to amortization are evaluated for impairment annually, or sooner if management believes such assets may be impaired. An impairment loss is recognized if the asset' s carrying amount exceeds its estimated fair market value. For the years ended December 31, 2022 and 2021, no impairment losses were recorded. Certain external and internal computer software costs acquired for internal use are capitalized. Training costs and maintenance are expensed as incurred, while upgrades and enhancements are capitalized if it is probable that such expenditures will result in additional functionality. Capitalized costs are included within intangible assets, net. Debt issuance costCosts incurred in connection with securing a revolving line of credit agreement are capitalized. These costs are amortized over the term of the credit agreement. Debt issuance costs are included in Other non- current assets in the accompanying consolidated balance sheets. Net debt issuance costs totaled $ 0. 3 million and $ 0 million as of December 31, 2022 and 2021, respectively. Customer incentives and allowancesThe Company offers its customers sales incentives that are designed to support the distribution of its products to consumers. These incentives and discounts include cash discounts, price allowances, volume- based rebates, product placement fees and certain other financial support for items such as trade promotions, displays, new products, consumer incentives and advertising assistance. These amounts are deducted from gross sales and are included under Net sales in the accompanying consolidated statements of operations and comprehensive loss. The Company maintains an allowance representing the estimated cost of certain customer incentives incurred but not yet realized as of the

~~end of each respective year, which is recorded as an offset against customer accounts receivable, and is included under Accounts receivable, net in the accompanying consolidated balance sheets. The customer incentives and allowances were $ 5. 6 million and $ 3. 5 million as of December 31, 2022 and 2021, respectively. Revenue recognitionThe Company recognizes revenue when performance obligations under the terms of a contract with the customer are satisfied. Product sales occur once control is transferred either upon shipment or delivery to the customer. Revenue is measured as the amount of consideration the Company expects to receive in exchange for transferring goods, net of accruals for customer incentives and allowances. The amount of consideration the Company receives and revenue the Company recognizes varies with changes in customer incentives the Company offers to its customers. Customer incentives and allowances are estimated based on agreed upon terms as well as historical trends and current economic and market conditions, while cash discounts are based on trade terms and require management judgment with respect to estimating customer participation and performance levels. Differences between such estimated expenses and actual expenses for promotional and other allowance costs have historically been insignificant and are recognized in earnings in the period such differences are determined. The Company accounts for costs associated with shipping and handling activities that occur after the transfer of control as a fulfillment activity, instead of a separate performance obligation. The Company excludes from the transaction price those amounts which relate to sales and other taxes that are assessed by governmental authorities and that are imposed and concurrent with a specific revenue- producing transaction and collected by the Company from a customer. The Company' s general payment terms are short- term in duration. The Company does not have significant financing components or payment terms. Cost of goods soldCost of goods sold consists of all costs to acquire and manufacture the Company' s products including the cost of the various ingredients, packaging, in- bound freight and logistics, and third- party production fees — which are typically incurred at a flat rate per case produced — and all other costs incurred to bring the product to salable condition. The Company' s cost of goods sold is generally subject to price fluctuations in the marketplace for aluminum, logistics costs such as fuel, freight and warehousing for raw materials, bottling tolling fees, as well as shifting product mix. The Company has elected to classify shipping and handling costs for salable product outside of cost of goods sold, in selling and marketing expenses in the accompanying consolidated statements of operations and comprehensive loss. Such costs amounted to approximately $ 15. 4 million and $ 13. 2 million for the years ended December 31, 2022 and 2021, respectively. Selling and marketing expensesSelling and marketing expenses in the accompanying consolidated statements of operations and comprehensive loss include warehousing and distribution costs, shipping and handling costs, advertising, and marketing costs, which generally are expensed as incurred. Warehousing and distribution costs include storage, transfer, repacking and handling fees, and out- bound freight and delivery charges. The Company expenses sales and marketing costs as incurred. Advertising and marketing expenses represent costs associated with the promotion of the Zevia ® brand and products as outlined in ASC Topic 730- 25, Other Expenses – Advertising Costs, such as those for digital and other forms of advertising. Advertising and marketing expenses amounted to approximately $ 11. 1 million and $ 12. 6 million for the years ended December 31, 2022 and 2021, respectively. General and administrative expensesGeneral and administrative expenses in the accompanying consolidated statements of operations and comprehensive loss include personnel- related expenses, including salaries, bonuses, and benefits, technology expenses, professional fees, facility costs, including insurance, utilities and rent relating to our headquarters, and overhead costs. These costs are expensed as incurred. Equity- based compensation expenseThe Company records equity- based compensation expense for employees and nonemployees under the provisions of ASC Topic 718, Compensation — Stock compensation (" ASC 718 "), using a Black- Scholes- Merton option pricing model to calculate the fair value of stock options by date granted. The determination of the grant date fair value of stock options issued is affected by a number of variables, including the fair value of the Company' s common stock, the expected common stock price volatility over the expected life of the options, the expected term of the stock option, risk- free interest rates, and the expected dividend yield of the Company' s common stock. The Company derives its volatility from the average historical volatilities of several peer public companies over a period equivalent to the expected term of the awards. The Company estimates the expected term based on the simplified method prescribed by guidance provided by the Securities and Exchange Commission. This decision was based on the lack of relevant historical data due to the Company' s limited experience for the Company' s common stock. The risk- free interest rate is based on the United States Treasury yield curve in effect at the time of grant. Expected dividend yield is 0. 0 % as the Company has not paid and does not anticipate paying dividends on its common stock. The fair value of stock options is recognized as expense on a straight- line basis over the requisite service period, which is typically four years. Equity- based compensation cost for restricted stock awards is measured based on the fair market value of the Company' s common stock at the date of grant and is recognized as expense over the requisite service period, which is the vesting period on a straight- line basis. Forfeitures are recognized as incurred. Depreciation and AmortizationDepreciation is primarily related to building and related improvements, computer equipment, quality control and marketing equipment, and leasehold improvements. Intangible assets subject to amortization consist of customer relationships and software applications. Non- amortizable intangible assets consist of trademarks, which represent the Company' s exclusive ownership of the Zevia ® brand used in connection with the manufacturing, marketing, and distribution of its beverages. The Company also owns several other trademarks in both the U. S. and in foreign countries. Foreign currency transactionsThe functional currency of the Company is the U. S. Dollar. The Company sells and distributes its products to Canadian customers, who are invoiced and remit payment in Canadian dollars. All Canadian dollar transactions are translated into United States dollars using period- end rates of exchange for assets and liabilities, and average rates of exchange for the period for net sales and expenses. Foreign currency transaction (losses) gains for the years ended December 31, 2022 and 2021 amounted to approximately $ 0. 2 million and $ 0. 0 million, respectively, and are included under other income (expense), net in the accompanying consolidated statements of operations and comprehensive loss. Income TaxesThe Company is the managing member of Zevia LLC and, as a result, consolidates the financial results of Zevia LLC in the consolidated financial statements. Zevia LLC is a pass- through entity for U. S. federal and most applicable state and local income tax purposes. As an entity classified as a partnership for tax purposes, Zevia LLC is not subject to U. S. federal and certain state and local income taxes. Any taxable income or loss generated by Zevia LLC is passed through to its members, including the Company. The Company is taxed as a corporation and pays corporate federal, state and local taxes with respect to income allocated from Zevia LLC based on the Company's economic interest in Zevia LLC, which was 68. 7 % and 53. 4 % as of December 31, 2022 and 2021, respectively. Subsequent changes in economic ownership in Zevia LLC of the Company can occur as Zevia LLC holders may convert their shares of Class B common stock into an equivalent number of shares of Class A common stock with income (loss) allocated to the Company based on the economic interest applicable during each reporting period. The Company accounts for income taxes under the asset and liability method, which requires the recognition of deferred tax assets and liabilities (" DTAs " and " DTLs ") for the expected future tax consequences of events that have been included in the financial statements. Under this method, we determine DTAs and DTLs on the basis of the differences between the financial statement and tax bases of assets and liabilities by using enacted tax rates in effect for the year in which the differences are expected to reverse. The effect of a change in tax rates on DTAs and DTLs is recognized in income in the period that includes the enactment date. We recognize DTAs to the extent that we believe that these assets are more likely than not to be realized. In making such a determination, we consider all available positive and negative evidence, including future reversals of existing taxable temporary differences, projected future taxable income, tax- planning strategies, carryback potential if permitted under the tax law, and results of recent operations. If we determine that we would be able to realize our DTAs in the future in excess of their net recorded amount, we would make an adjustment to the DTA valuation allowance, which would reduce the provision for income taxes. The Company records uncertain tax positions in accordance with ASC 740, Income Taxes on the basis of a two- step process in which (1) we determine whether it is more likely than not that the tax positions will be sustained on the basis of the technical merits of the position and (2) for those tax positions that meet the more- likely- than- not recognition threshold, we recognize the largest amount of tax benefit that is more than 50 percent likely to be realized upon ultimate settlement with the related tax authority. We recognize both accrued interest and penalties, when appropriate, in provision for income taxes in the accompanying consolidated statements of operations and comprehensive loss. Recent accounting pronouncementsThe Company is an emerging growth company, as defined in the Jumpstart Our Business Startups Act (" JOBS Act"). Under the JOBS Act, emerging growth companies can delay adopting new or revised accounting standards issued subsequent to the enactment of the JOBS Act until those standards apply to private companies. The Company has elected to use this extended transition period for complying with new or revised accounting standards that have different effective dates for public and private companies until the earlier of the date that it (i) is no longer an emerging growth company or (ii) affirmatively and irrevocably opts out of the extended transition period provided in the JOBS Act. As a result, the consolidated financial statements may not be comparable to companies that comply with the new or revised accounting pronouncements as of public company effective dates. Recently Issued Accounting Pronouncements – Recently AdoptedIn April 2021, the Financial Accounting Standards Board (" FASB") issued Accounting Standards Update (" ASU") No. 2021- 04, which included Topic 260, Earnings Per Share and Topic 718, Compensation- Stock Compensation. This guidance clarifies and reduces diversity in an issuer' s accounting for modifications or exchanges of freestanding equity- classified written call options due to a lack of explicit guidance in the FASB Codification. This ASU is effective for all entities for fiscal years beginning after December 15, 2021. Early adoption is permitted. The Company adopted ASU 2021- 04 as of January 1, 2022. The adoption of ASU 2021- 04 did not have a significant impact on the Company's financial statements as the Company does not have freestanding equity- classified written call options. In December 2019, the FASB issued ASU No. 2019- 12, Income Taxes (Topic 740) Simplifying the Accounting for Income Taxes. This ASU improves areas of US GAAP and reduces cost and complexity while maintaining usefulness. The main provisions remove certain exceptions, including the exception to the general methodology for calculating income taxes in an interim period when a year- to- date loss exceeds the anticipated loss for the year. In addition, the amendments simplify income tax accounting in the areas such as income based franchise taxes, eliminating the requirements to allocate consolidated current and deferred tax expense in certain instances and a requirement that an entity reflects the effect of enacted changes in tax laws or rates in the annual effective tax rate computation in the interim period that includes the enactment date. This ASU is effective for private companies for annual reporting periods beginning after December 15, 2021, and interim periods within annual periods beginning after December 15, 2022. The Company adopted ASU 2019- 12 as of January 1, 2022. The adoption of ASU 2019- 12 did not have a significant impact on~~ the Company' s financial statements ~~. In August 2020,~~ **due to material non- compliance with any financial reporting requirement under** the ~~FASB~~ **federal securities laws (including any such correction that is material to the previously** issued ~~ASU No. 2020~~ **financial statements, or that would result in a material misstatement if the error were corrected in the current period or left uncorrected in the current period) (a " Restatement "), the Company will recover on a reasonably prompt basis the amount of any Incentive** - ~~06, Debt – Debt with Conversion and~~ **Based Compensation Received by a Covered Executive during** ~~Other~~ -- **the** ~~Options (Subtopic 470~~ **Recovery Period that exceeds the amount that otherwise would have been Received had it been determined based on the restated financial statements. C. Incentive** - ~~20) and Derivatives and Hedging – Contracts~~ **Based Compensation. For purposes of this Policy, " Incentive- Based Compensation " means any compensation granted, earned, or vested based** in ~~Entity~~ **whole or in part on the Company** ' s ~~Own Equity~~ **attainment of a financial reporting measure that was Received by a person** (~~Subtopic 815~~ **i) on or after October 2, 2023 and after the person began service as a Covered Executive,**

and (ii) who served as a Covered Executive at any time during the performance period for the Incentive - ~~40)~~ **Based Compensation** . ~~This ASU reduces~~ **A financial reporting measure is (i) any measure that is determined and presented in accordance with** the ~~number of~~ accounting **principles used** ~~models for convertible debt instruments and convertible preferred stock, as well as amends the guidance for the derivatives scope exception for contracts~~ in **preparing** ~~an entity' s own equity to reduce form- over- substance- based accounting conclusions. In addition, this ASU improves and amends the related earnings per share guidance and requires the application of the if- converted method for calculating diluted earnings per share, with the treasury stock method no longer permissible. The ASU is applicable to the Company for fiscal years beginning after December 15, 2023, and interim periods within those fiscal years. Adoption is either a modified retrospective method or a fully retrospective method of transition. The Company early adopted the ASU as of January 1, 2021 and applied the accounting standard update in computing diluted earnings per share for its redeemable convertible preferred units. The adoption of ASU 2020- 06 did not have a significant impact on~~ the Company' s financial statements ~~. In August 2018, the FASB issued ASU No. 2018- 15, Intangibles- Goodwill~~ and **any measure derived wholly** ~~Other- Internal Use Software (Subtopic 350- 40): Customer' s Accounting for~~ - **or** ~~Implementation Costs Incurred~~ in **part from such** a **measure, and (ii) any measure based in whole** ~~Cloud Computing Arrangement That Is a Service Contract. The ASU aligns the requirements for~~ - **or** ~~capitalizing implementation costs incurred~~ in **part** ~~a hosting arrangement that is a service contract with the requirements for capitalizing implementation costs incurred to develop or obtain internal use software. This ASU is effective for private companies for annual reporting periods beginning after December 15, 2020, and interim periods within annual periods beginning after December 15, 2021. The Company adopted the ASU as of January 1, 2021. The adoption of ASU 2018- 15 did not have a significant impact~~ on the Company' s **stock price** ~~financial statements. Recently Issued Accounting Pronouncements – Not Yet AdoptedIn June 2016, the FASB issued ASU No. 2016- 13, Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments. This ASU provides for~~ - **or** a new impairment model that requires measurement...... facility in Evansville, Indiana for a total **stockholder return** ~~purchase price of $ 1~~ . **Incentive** ~~7 million. For the year ended December 31, 2022 and 2021, depreciation expense, including the amortization of leasehold improvements, amounted to approximately $ 0. 7 million and $ 0. 6 million, respectively. These amounts are included under depreciation and amortization in the accompanying consolidated statements of operations and comprehensive loss. X- ReferencesNo definition available. Details Name: us- gaap_PropertyPlantAndEquipmentAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for long- lived, physical asset used in normal conduct of business and not intended for resale. Includes, but is not limited to, work of art, historical treasure, and similar asset classified as collections. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 958- SubTopic 360- Section 50- Paragraph 6- URI https: / / asc. fasb. org / extlink & oid = 126982197 & loc = d3e99893- 112916Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 360- URI https: / / asc. fasb. org / topic & trid = 2155823Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 958- SubTopic 360- Section 50- Paragraph 7- URI https: / / asc. fasb. org / extlink & oid = 126982197 & loc = SL120174063- 112916Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 958- SubTopic 360- Section 50- Paragraph 1- Subparagraph (d)- URI https: / / asc. fasb. org / extlink & oid = 126982197 & loc = d3e99779- 112916 Details Name: us- gaap_PropertyPlantAndEquipmentDisclosureTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationIntangible Assets, Net 12 Months Ended Dec. 31, 2022 Intangible Assets, Net (Excluding Goodwill) [Abstract] Intangible Assets, Net 6. INTANGIBLE ASSETS, NETThe following table provides information pertaining to the Company' s intangible assets as of: December 31, 2022 (in thousands) Weighted- Average Remaining Useful Life Gross Carrying Amount Accumulated Amortization Intangible Assets, Net Software 2. 0 $ 2, 277 $ (1, 429) $ Customer relationships 2. 7 3, 007 (2, 470) 5, 284 (3, 899) 1, 385 Trademarks N / A 3, 000 — 3, 000 Intangible assets, net $ 8, 284 $ (3, 899) $ 4, 385 December 31, 2021 (in thousands) Weighted- Average Remaining Useful Life Gross Carrying Amount Accumulated Amortization Intangible Assets, Net Software 1. 3 $ 1, 440 $ (945) $ Customer relationships 3. 7 3, 007 (2, 269) 4, 447 (3, 214) 1, 233 Trademarks N / A 3, 000 — 3, 000 Intangible assets, net $ 7, 447 $ (3, 214) $ 4, 233 For the years ended December 31, 2022 and 2021, total amortization expense amounted to $ 0. 7 million and $ 0. 4 million, respectively, including $ 0. 4 million and $ 0. 2 million, respectively, of amortization expense related to software. No impairment losses have been recorded on any of the Company' s intangible assets for the years ended December 31, 2022 and 2021. Amortization expense for intangible assets with definite lives is expected to be as follows: (in thousands) $ Expected amortization expense for intangible assets with definite lives $ 1, 385 X- DefinitionThe entire disclosure for all or part of the information related to intangible assets. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 30- URI https: / / asc. fasb. org / subtopic & trid = 2144471 Details Name: us- gaap_IntangibleAssetsDisclosureTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_IntangibleAssetsNetExcludingGoodwillAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationDebt 12 Months Ended Dec. 31, 2022 Debt Disclosure [Abstract] Debt 7. DEBTABL Credit FacilityOn February 22, 2022, Zevia LLC (the" Borrower") obtained a revolving credit facility (the " Secured Revolving Line of Credit") by entering into a Loan and Security Agreement with Bank of America, N. A. (the" Loan and Security Agreement"). The Borrower may draw funds under the Secured Revolving Line of Credit up to an amount not to exceed the lesser of (i) a $ 20 million revolving commitment and (ii) a borrowing base which is comprised of inventory and receivables. Up to $ 2 million of the Secured Revolving Line of Credit may be used for letter of credit issuances and the Borrower has the option to increase the commitment under the Secured Revolving Line of Credit by up to $ 10 million, subject to certain conditions. The Secured Revolving Line of Credit matures on February 22, 2027. There have been no amounts drawn under the Secured Revolving Line of Credit. The Secured Revolving Line of Credit is secured by a first priority security interest in substantially all of the Company' s assets. Loans under the Secured Revolving Line of Credit bear interest based on either, at the Borrower' s option, the Bloomberg Short- Term Bank Yield Index rate plus an applicable margin between 1. 50 % to 2. 00 % or the Base Rate (customarily defined) plus an applicable margin between 0. 50 % to 1. 00 % with margin, in each case, determined by the average daily availability under the Secured Revolving Line of Credit. The Borrower is required under the Secured Revolving Line of Credit to comply with certain covenants, including, among others, by maintaining Liquidity (as defined therein) of $ 7 million at all times until December 31, 2023. Thereafter, the Borrower must satisfy a financial covenant requiring a minimum fixed charge coverage ratio of 1. 00 to 1. 00 as of the last day of any fiscal quarter following the occurrence of certain events of default that are continuing or any day on which availability under the Secured Revolving Line of Credit is less than the greater of $ 3 million and 17. 5 % of the borrowing base, and must again satisfy such financial covenant as of the last day of each fiscal quarter thereafter until such time as there are no events of default and availability has been above such threshold for 30 consecutive days. As of December 31, 2022, the Company was in compliance with its liquidity covenant. Credit FacilityIn 2019, Zevia LLC entered into a loan agreement providing for a $ 9. 0 million revolving line of credit (the " Credit Facility ") with Stonegate Asset Company II, LLC (" Stonegate "), with a maturity date in April 2022. Borrowings under the revolving line were secured by accounts receivable and inventory. In June 2020, Zevia amended the Credit Facility and increased it to $ 12. 0 million. As of December 31, 2021, the revolving line interest rate was 7. 5 % annual percentage rate and there was no outstanding balance. On June 1, 2021, Zevia extended the Credit Facility through April 2023 and there were no other modifications made to the terms and conditions. In July 2021 and subsequent to the IPO, Zevia terminated the Credit Facility. Early- termination fees were not material and were included in interest expense within other expenses, net in the accompanying consolidated statements of operations and comprehensive loss. X- ReferencesNo definition available. Details Name: us- gaap_DebtDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for information about short- term and long- term debt arrangements, which includes amounts of borrowings under each line of credit, note payable, commercial paper issue, bonds indenture, debenture issue, own- share lending arrangements and any other contractual agreement to repay funds, and about the underlying arrangements, rationale for a classification as long- term, including repayment terms, interest rates, collateral provided, restrictions on use of assets and activities, whether or not in compliance with debt covenants, and other matters important to users of the financial statements, such as the effects of refinancing and noncompliance with debt covenants. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- URI https: / / asc. fasb. org / topic & trid = 2208564Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 20- Section 50- Paragraph 1B- Subparagraph (h)- URI https: / / asc. fasb. org / extlink & oid = 123466505 & loc = SL123495323- 112611Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 20- Section 50- Paragraph 1C- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 123466505 & loc = SL123495334- 112611Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 20- Section 50- Paragraph 1I- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 123466505 & loc = SL123495371- 112611Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 20- Section 50- Paragraph 1I- Subparagraph (d)- URI https: / / asc. fasb. org / extlink & oid = 123466505 & loc = SL123495371- 112611Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (c))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 20- Section 50- Paragraph 1B- Subparagraph (g)- URI https: / / asc. fasb. org / extlink & oid = 123466505 & loc = SL123495323- 112611Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 20- Section 50- Paragraph 1C- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 123466505 & loc = SL123495334- 112611Reference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 20- Section 50- Paragraph 1C- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 123466505 & loc = SL123495334- 112611Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 20- Section 50- Paragraph 1E- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 123466505 & loc = SL123495348- 112611Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 20- Section 50- Paragraph 1B- URI https: / / asc. fasb. org / extlink & oid = 123466505 & loc = SL123495323- 112611Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 20- Section 50- Paragraph 1I- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 123466505 & loc = SL123495371- 112611Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 20- Section 50- Paragraph 1B- Subparagraph (i)- URI https: / / asc. fasb. org / extlink & oid = 123466505 & loc = SL123495323- 112611 Details Name: us- gaap_DebtDisclosureTextBlock Namespace Prefix: us- gaap_ Data~~

Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationLeases 12 Months Ended Dec. 31, 2022 Leases [Abstract] Leases 8. LEASESThe Company leases office space and vehicles. The leases have remaining lease terms of one to 15 months. On March 25, 2022, the Company entered into an amendment to the lease for its corporate headquarters offices to extend the term through December 31, 2023, and to expand the total square footage from 17, 923 square feet to 20, 185 square feet commencing on May 1, 2022. In January 2023, the Company extended the lease term through December 31, 2026. The Company' s recognized lease costs include: Year Ended December 31, (in thousands) Income Statement Operating lease cost (1) $ $ (1) Operating lease cost is recorded within general and administrative expenses in the accompanying consolidated statements of operations and comprehensive loss. Year Ended December 31, Weighted- average remaining lease term (months) 12. 0 4. 6 Weighted- average discount rate 7. 6 % 7. 6 % The Company' s variable lease costs and short- term lease costs were not material. The Company is obligated under various non- cancellable lease agreements providing for office space and vehicles that expire at various dates through 2023. Maturities of lease payments under non- cancellable leases were as follows: (in thousands) December 31, 2022 $ Total lease payments Less Imputed Interest (30) Present value of lease liabilities $ X- ReferencesNo definition available. Details Name: us- gaap_LeasesAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for operating leases of lessee. Includes, but is not limited to, description of operating lease and maturity analysis of operating lease liability. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 842- SubTopic 20- URI https: / / asc. fasb. org / subtopic & trid = 77888251 Details Name: us- gaap_LesseeOperatingLeasesTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationCommitments And Contingencies 12 Months Ended Dec. 31, 2022 Commitments and Contingencies Disclosure [Abstract] Commitments And Contingencies 9. COMMITMENTS AND CONTINGENCIESPurchase commitmentsAs of December 31, 2022, the Company does not have any material agreements with suppliers for the purchase of raw material with minimum purchase quantities. Legal proceedingsThe Company is involved from time to time in various claims, proceedings, and litigation. The Company establishes reserves for specific legal proceedings when it determines that the likelihood of an unfavorable outcome is probable, and the amount of loss can be reasonably estimated. The Company has not identified any material legal matters where it believes an unfavorable material outcome is reasonably possible and / or for which an estimate of possible losses can be made. Management does not believe that the resolution of these matters would have a material impact on the consolidated financial statements. X- ReferencesNo definition available. Details Name: us- gaap_CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for commitments and contingencies. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 440- URI https: / / asc. fasb. org / topic & trid = 2144648Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 954- SubTopic 440- Section 50- Paragraph 1- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 6491277 & loc = d3e6429- 115629Reference 3: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 450- URI https: / / asc. fasb. org / topic & trid = 2127136Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 440- SubTopic 10- Section 50- Paragraph 4- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 123406679 & loc = d3e25336- 109308Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 440- SubTopic 10- Section 50- Paragraph 4- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 123406679 & loc = d3e25336- 109308 Details Name: us- gaap_CommitmentsAndContingenciesDisclosureTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationEmployee Benefit Plan 12 Months Ended Dec. 31, 2022 Retirement Benefits [Abstract] Employee Benefit Plan 10. EMPLOYEE BENEFIT PLANEmployees of the Company may participate in the Zevia LLC 401 (k) Plan (the " Plan "), a defined contribution plan which qualifies under Section 401 (k) of the Internal Revenue Code. Participating employees may contribute from 1 % to 90 % of their pre- tax earnings, up to the statutory limit. Effective January 1, 2020, the Company began offering matching contributions to the Plan of up to 4 % of employee pre- tax earnings. For the years ended December 31, 2022 and 2021, the Company incurred contribution expense of $ 0. 5 million and $ 0. 4 million, respectively. X- DefinitionThe entire disclosure for an entity' s employee compensation and benefit plans, including, but not limited to, postemployment and postretirement benefit plans, defined benefit pension plans, defined contribution plans, non- qualified and supplemental benefit plans, deferred compensation, share- based compensation, life insurance, severance, health care, unemployment and other benefit plans. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- URI https: / / asc. fasb. org / topic & trid = 2228938Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 712- URI https: / / asc. fasb. org / topic & trid = 2197446Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 710- URI https: / / asc. fasb. org / topic & trid = 2127225Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 715- URI https: / / asc. fasb. org / topic & trid = 2235017 Details Name: us- gaap_CompensationAndEmployeeBenefitPlansTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_CompensationAndRetirementDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationBalance Sheet Components 12 Months Ended Dec. 31, 2022 Payables and Accruals [Abstract] Balance Sheet Components 11. BALANCE SHEET COMPONENTSAccrued Expenses and Other Current LiabilitiesAccrued expenses and other current liabilities consisted of the following as of: (in thousands) December 31, 2022 December 31, 2021 Accrued employee compensation benefits $ 3, 409 $ 3, 032 Accrued direct selling costs 1, 593 1, 011 Accrued customer paid bottle deposits 1, 253 Accrued other 2, 153 1, 888 Total $ 8, 408 $ 6, 705 X- ReferencesNo definition available. Details Name: us- gaap_PayablesAndAccrualsAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for supplemental balance sheet disclosures, including descriptions and amounts for assets, liabilities, and equity. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- URI https: / / asc. fasb. org / topic & trid = 2122208 Details Name: us- gaap_SupplementalBalanceSheetDisclosuresTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationEquity - Based Compensation **is deemed** 12 Months Ended Dec. 31, 2022 Share- Based Payment Arrangement [Abstract] Employee Benefit Plan 12. EQUITY- BASED COMPENSATIONIn connection with the IPO, the Company assumed all outstanding equity awards of Zevia LLC on a one- to- two - **to be** basis and assumed all equity incentive plans and related award agreements from Zevia LLC. In July 2021, prior to the IPO, the Company adopted the Zevia PBC 2021 Equity Incentive Plan (the " 2021 Plan") under **Received " in the fiscal period during** which the **relevant financial reporting measure** Company may grant options, stock appreciation rights, restricted stock units (" RSUs"), restricted stock awards, other equity- based awards and incentive bonuses to employees, officers, non- employee directors and other service providers of the Company and its affiliates. The number of shares available for issuance under the 2021 Plan is **attained, regardless** increased on January 1 of each **when the compensation is actually paid or awarded. D. Recovery Period. For purposes of this Policy, " Recovery Period " means the three completed fiscal** year **years immediately** beginning in 2022 and ending with a final increase in 2031 in an amount equal to the lesser of: (i) 5 % of the total number of shares of Class A common stock outstanding on the preceding December 31, and (ii) a smaller number of shares determined by the Company' s Board of Directors. In October and November 2021, the Company amended outstanding RSU awards and outstanding stock options held by certain employees, in each case, to provide for accelerated vesting upon the holder' s retirement on or after January 17, 2022. For this purpose, " retirement " generally includes a resignation after the holder has reached 50 years of age with at least 10 years of service to the Company, so long as the holder provides advance notice of such retirement. As of December 31, 2022, the 2021 Plan provides for future grants and / or issuances of up to approximately 2. 5 million shares of our common stock. Equity- based awards under our employee compensation plans are made with newly issued shares reserved for this purpose. Stock OptionsThe Company uses a Black- Scholes valuation model to measure stock option expense as of each respective grant date . Generally, stock option grants vest ratably over four years, have a ten- year term, and have an exercise price equal to the fair market value as of the grant date. The fair value of stock options is amortized to expense over the vesting period. The fair value of stock option awards granted during the period was determined on the grant date using the Black- Scholes valuation model based on the following weighted- average assumptions: Year Ended December 31, Stock price $ 3. 40 $ 14. 00 Exercise Price 3. 93 14. 00 Expected term (years) (1) 6. 25 6. 06 Expected volatility (2) 62. 7 % 47. 5 % Risk- Free interest rate (3) 2. 7 % 0. 9 % Dividend yield (4) 0. 0 % 0. 0 % (1) Expected term represents the estimated period of time until an award is exercised and was determined using the simplified method. (2) Expected volatility is based on the historical volatility of a selected peer group over a period equivalent to the expected term. (3) The risk- free rate is an interpolation of yields on U. S. Treasury securities with maturities equivalent to the expected term. (4) We have assumed a dividend yield of zero as we have no plans to declare dividends in the foreseeable future. The weighted average grant date fair values for stock options granted for the years ended December 31, 2022 and 2021 was $ 1. 97 and $ 6. 39, respectively. The following is a summary of stock option activity for the year ended December 31, 2022: Shares Weighted average exercise price Weighted average remaining life Intrinsic value (in thousands) Outstanding Balance as of January 1, 2022 1, 409, 693 $ 2. 30 Granted 1, 721, 320 $ 3. 93 Exercised (246, 415) $ 0. 50 Forfeited and expired (114, 844) $ 5. 14 Balance as of December 31, 2022 2, 769, 754 $ 3. 36 8. 0 $ 4, 455 Exercisable at the end of the period 945, 790 $ 1. 40 5. 3 $ 3, 273 Vested and expected to vest 2, 769, 754 $ 3. 36 8. 0 $ 4, 455 The total intrinsic values of options exercised during the year ended December 31, 2022 was $ 0. 9 million. As of December 31, 2022, total unrecognized compensation expense related to unvested stock options was $ 3. 4 million, which is expected to be recognized over a weighted- average period of 3. 2 years. Restricted Phantom Units and Restricted Stock UnitsIn July 2021, the Company' s Board of Directors approved an amendment to 2, 422, 644 restricted phantom units (the " Restricted Phantom Units ") previously granted by Zevia LLC (the " Phantom Unit Amendment "). The Phantom Unit Amendment changed the settlement feature of all outstanding Restricted Phantom Units so that following vesting, each award Restricted Phantom Units would be settled in shares of Class A common stock having a fair market value equal to (i) the number of Restricted Phantom Units subject to such award, multiplied by (ii) the difference between the fair market value of a share of Class A common stock and the grant date price per Restricted Phantom Unit. All other terms related to the Restricted Phantom Units remained unchanged. As a result of the Phantom Unit Amendment, the estimated fair value of the modified awards was $ 33. 9 million and was recognized as an expense over the vesting period through January 2022 subsequent to the performance condition being met. In March 2021, the Company' s Board of Directors also approved an amendment to the RSUs granted in August 2020 (" the RSU Amendment "). The RSU Amendment changes the vesting of such RSUs to occur as follows: (i) in the event of a change of control, the RSUs shall vest effective as of such change of control or (ii) in the event of an IPO, the RSUs shall vest in equal monthly installments over a 36- month period following the termination of any lockup period and shall be subject to the participant' s continued employment through such vesting date. Additionally, settlement shall occur within 30 days following the vesting of the RSUs

~~and the participant shall be entitled to receive one share of Class A common stock for each vested RSU. All other terms remained unchanged. As a result of the RSU Amendment, the estimated fair value of the modified awards was $ 48. 9 million and are being recognized as expense over the vesting period subsequent to the performance condition being met. As of December 31, 2022, the remaining service period of the awards is 25 months. In November 2021, the Company' s Board of Directors approved an amendment to its equity- based compensation plans for certain employees to allow immediate vesting upon retirement of all outstanding RSUs and stock options, and to extend the exercisability of outstanding stock options up to five years after retirement, if they-~~ the ~~meet certain conditions, including length of service and age, and they provide advance notice to the Board of Directors. During the year ended December 31, 2022, three employees retired from the Company and all outstanding awards and related stock compensation expense of $ 8. 2 million was accelerated through their retirement date. The following is a summary of RSU activity for the year ended December 31, 2022: Shares Weighted average grant date fair value Aggregate Intrinsic Value (in thousands) Balance unvested shares at January 1, 2022 7, 981, 444 $ 5. 33 Granted 1, 121, 740 $ 3. 41 Vested (6, 445, 278) * $ 5. 58 Forfeited (97, 316) $ 4. 81 Balance unvested at December 31, 2022 2, 560, 590 $ 3. 90 10, 473 Expected to vest at December 31, 2022 2, 560, 590 $ 3. 90 10, 473 * Shares vested includes 1, 345, 800 of RSUs which vested but are subject to a deferred settlement provision over the next three years and therefore have not been released. As of December 31, 2022, total unrecognized compensation expense related to unvested RSUs was $ 9. 8 million, which is expected to be recognized over a weighted- average period of 2. 3 years. X- DefinitionThe entire disclosure for share- based payment arrangement. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- URI https: / / asc. fasb. org / topic & trid = 2228938Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (l)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901Reference 4: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (a) (1)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (h) (2) (i)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (h) (2)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_DisclosureOfCompensationRelatedCostsShareBasedPaymentsTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_DisclosureOfCompensationRelatedCostsSharebasedPaymentsAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationRedeemable Convertible Preferred Units 12 Months Ended Dec. 31, 2022 Redeemable Convertible Preferred Units [Abstract] Redeemable Convertible Preferred Units 13. REDEEMABLE CONVERTIBLE PREFERRED UNITSPrior to the IPO and the Reorganization Transactions, Zevia LLC had various classes of redeemable convertible preferred units (" preferred units") outstanding that were issued at various times since inception. In connection with the IPO and the Reorganization Transactions, all outstanding preferred units were reclassified into a single class of common units and each common unit outstanding after giving effect thereto was reclassified as two Class B units on a one- to- two basis. X- DefinitionRedeemable Convertible Preferred Units ReferencesNo definition available. Details Name: zvia_RedeemableConvertiblePreferredUnits Namespace Prefix: zvia_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionRedeemable Convertible Preferred Units [Abstract] ReferencesNo definition available. Details Name: zvia_RedeemableConvertiblePreferredUnitsAbstract Namespace Prefix: zvia_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationSegment Reporting 12 Months Ended Dec. 31, 2022 Segment Reporting [Abstract] Segment Reporting 14. SEGMENT REPORTINGThe Company has one operating and reporting segment which operates as a product portfolio with a single business platform. In reaching this conclusion, management considered the definition of the Chief Operating Decision Maker (" CODM "); how the business is defined by the CODM; the nature of the information provided to the CODM and how that information is used to make operating decisions; and how resources and performance are accessed. The Company' s CODM is the Chief Executive Officer. The results of the operations are provided to and analyzed by the CODM at the Company' s level and accordingly, key resource decisions and assessment of performance are performed at the Company' s level. The Company has a common management team across all product lines and does not manage these products as individual businesses and as a result, cash flows are not distinct. X- ReferencesNo definition available. Details Name: us- gaap_SegmentReportingAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for reporting segments including data and tables. Reportable segments include those that meet any of the following quantitative thresholds a) it' s reported revenue, including sales to external customers and intersegment sales or transfers is 10 percent or more of the combined revenue, internal and external, of all operating segments b) the absolute amount of its reported profit or loss is 10 percent or more of the greater, in absolute amount of 1) the combined reported profit of all operating segments that did not report a loss or 2) the combined reported loss of all operating segments that did report a loss c) its assets are 10 percent or more of the combined assets of all operating segments. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 31- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8924- 108599Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 34- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8981- 108599Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 21- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8721- 108599Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 40- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e9031- 108599Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (e)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 26- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8844- 108599Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 41- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e9038- 108599Reference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (d)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 42- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e9054- 108599Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 15- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8657- 108599Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 21- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8721- 108599Reference 14: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- URI https: / / asc. fasb. org / topic & trid = 2134510 Details Name: us- gaap_SegmentReportingDisclosureTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationMajor Customers, Accounts Receivable And Vendor Concentration 12 Months Ended Dec. 31, 2022 Risks and Uncertainties [Abstract] Major Customers, Accounts Receivable And Vendor Concentration 15. MAJOR CUSTOMERS, ACCOUNTS RECEIVABLE AND VENDOR CONCENTRATIONThe table below represents the Company' s major customers that accounted for more than 10 % of total net sales for the periods: Year Ended December 31, Customer A % % Customer B * % Customer C * % Customer D * % The table below represents the Company' s customers that accounted for more than 10 % of total accounts receivable, net as of: December 31, 2022 December 31, 2021 Customer B * % Customer D % % Customer E % % Customer F * % Customer H % * The table below represents raw material vendors that accounted for more than 10 % of all raw material purchases for the periods: Year Ended December 31, Vendor A % % Vendor B % % Vendor C % % * Less than 10 % of total net sales, accounts receivable, net or raw material purchases. X- DefinitionThe entire disclosure for any concentrations existing at the date of the financial statements that make an entity vulnerable to a reasonably possible, near- term, severe impact. This disclosure informs financial statement users about the general nature of the risk associated with the concentration, and may indicate the percentage of concentration risk as of the balance sheet date. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 275- URI https: / / asc. fasb. org / topic & trid = 2134479 Details Name: us- gaap_ConcentrationRiskDisclosureTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_RisksAndUncertaintiesAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationLoss Per Share 12 Months Ended Dec. 31, 2022 Earnings Per Share [Abstract] Loss Per Share 16. LOSS PER SHAREBasic earnings (loss) per share of Class A common stock is computed by dividing net loss attributable to the Company for the period by the weighted- average number of shares of Class A common stock outstanding during the same period. Diluted earnings per share of Class A common stock is computed by dividing net loss attributable to the Company by the weighted- average number of shares of Class A common stock outstanding adjusted to give effect to potentially dilutive securities. There were no shares of Class A or Class B common stock outstanding prior to July 22, 2021, therefore no earnings per share information has been presented for any period prior to that date. Shares of the Company' s Class B common stock do not share in the earnings or losses attributable to Zevia PBC and are therefore not participating securities. As such, separate presentation of basic and diluted earnings per share of Class B common stock under the two- class method has not been presented. Shares of the Company' s Class B common stock are, however, considered potentially dilutive shares of Class A common stock because shares of Class B common stock, together with the related Zevia LLC Class B Common Units, are exchangeable into shares of Class A common stock on a one- for- one basis. Prior to the IPO, the Zevia LLC membership structure included various classes of Preferred Units and Common units. The Company analyzed the calculation of earnings per unit for periods prior to the IPO and determined that it resulted in values that would not be meaningful to the users of these~~

consolidated financial statements. Therefore, earnings per share information has not been presented for any period prior to the IPO. The following table sets forth reconciliations of the numerators and denominators used to compute basic and diluted earnings per share of Class A common stock: Year Ended December 31, (in thousands, except for share and per share amounts) Net loss per share: Numerator: Net loss and comprehensive loss $ (47, 647) $ (87, 667) Less: net loss attributable to Zevia LLC prior to the Reorganization Transactions — 1, 913 Less: net loss attributable to non- controlling interests 13, 790 39, 768 Add: adjustment to reallocate net loss to controlling interest (1, 298) (1) — Net loss to Zevia PBC $ (35, 155) $ (45, 986) Denominator: Weighted- average shares of Class A common stock outstanding – basic 41, 739, 061 34, 450, 409 Add: weighted average shares of vested and unreleased RSUs 1, 730, 322 (2) — Weighted- average basic and diluted shares 43, 469, 383 34, 450, 409 Loss per share of Class A common stock – basic $ (0. 81) $ (1. 33) (3) Loss per share of Class A common stock – diluted $ (0. 81) $ (1. 33) (3) (1) The numerator for the basic and diluted loss per share is adjusted for additional losses being attributed to controlling interest as a result of the impacts of vested but unreleased RSUs being included in the denominator of the basic and diluted loss per share. (2) The denominator for basic and diluted loss per share includes vested and unreleased RSUs as there are no conditions that would prevent these RSUs from being issued in the future as shares of Class A common stock except for the mere passage of time. (3) Represents earnings per share of Class A common stock and weighted- average shares of Class A common stock outstanding for the period from July 22, 2021 through December 31, 2021, the period following the Reorganization Transactions and IPO. Zevia LLC Class B Common Units, stock options and restricted stock units were evaluated under the treasury stock method for potential dilutive effects and were determined to be anti- dilutive. The following weighted average outstanding shares were excluded from the computation of diluted net loss per share available to common stockholders: Year Ended December 31, Zevia LLC Class B Common Units exchangeable to shares of Class A common Stock 26, 023, 476 30, 113, 152 Stock options 2, 239, 025 1, 483, 824 Restricted stock units 3, 473, 655 7, 981, 444 X- ReferencesNo definition available. Details Name: us- gaap_EarningsPerShareAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for earnings per share. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 50- Paragraph 3- URI https: / / asc. fasb. org / extlink & oid = 109243012 & loc = SL65017193- 207537Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 50- Paragraph 1- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 124432515 & loc = d3e3550- 109257Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- URI https: / / asc. fasb. org / topic & trid = 2144383Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 50- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 124432515 & loc = d3e3630- 109257 Details Name: us- gaap_EarningsPerShareTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationIncome Taxes And Tax Receivable Agreement 12 Months Ended Dec. 31, 2022 Income Tax Disclosure [Abstract] Income Taxes And Tax Receivable Agreement 17. INCOME TAXES AND TAX RECEIVABLE AGREEMENTIncome TaxesThe Company is **required to prepare** the managing member of Zevia LLC and **accounting restatement described in this Policy, all** as **determined pursuant to Rule 10D** a result, consolidates the financial results of Zevia LLC in the consolidated financial statements of Zevia PBC. Zevia LLC is a pass- through entity for U. S. federal and most applicable state and local income tax purposes following the Reorganization Transactions effected in connection with the IPO. As an entity classified as a partnership for tax purposes, Zevia LLC is not subject to U. S. federal and certain state and local income taxes. Any taxable income or loss generated by Zevia LLC is passed through to its members, including the Company. The Company is taxed as a C corporation and pays corporate federal, state and local taxes with respect to income allocated from Zevia LLC based on Zevia PBC' s economic interest in Zevia LLC, which was 68. 7 % and 53. 4 %, as of December 31, 2022 and 2021, respectively. Income tax expense consists of the following: Year Ended December 31, Current Federal $ — $ — State Total Deferred Federal — — State — — Total — — Provision for income taxes $ $ A reconciliation between the Company' s effective tax rate and the applicable U. S. federal statutory income tax rate is summarized as follows: Year Ended December 31, Tax computed at federal statutory rate 21. 0 % 21. 0 % State tax, net of federal tax benefit 0. 8 % 1 . 7 % Permanent items and other (0. 8) % 0. 0 % Non- controlling interests (5. 8) % (10. 0) % Equity- based compensation (9. 2) % (3. 7) % Valuation allowance (6. 1) % (9. 0) % Effective Tax Rate (0. 1) % 0. 0 % Deferred income taxes reflect the net tax effects of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes. The components that comprise the Company' s net deferred tax assets consist of the following: Year Ended December 31 , **and any transition period of** Deferred tax assets Investment in Zevia LLC $ 53, 427 $ 47, 955 Net operating loss **less** carryforwards 15, 970 4, 144 Equity- based compensation 3, 161 6, 840 Other temporary differences Total deferred tax assets 72, 662 58, 940 Valuation allowance for deferred tax assets (72, 662) (58, 940) Net deferred tax assets $ — $ — The Company records a valuation allowance to reduce deferred tax assets to the amount the Company believes is more likely than **nine months** not to be realized. The determination of recording or releasing tax valuation allowances is made, in part, pursuant to an assessment performed by management regarding the likelihood that the Company will generate sufficient future taxable income against which benefits of the deferred tax assets may or may not be realized. This assessment requires management to exercise significant judgment and make estimates with respect to the Company' s ability to generate revenue, gross profits, operating income and taxable income in future periods. The Company has recorded a full valuation allowance of $ 72. 7 and $ 58. 9 million as of December 31, 2022 and 2021, respectively, as it cannot conclude that it is more likely than not that the deferred tax assets will be realized primarily due to the generation of pre- tax book losses from its inception. The following table summarizes the activity related to the Company' s valuation allowance: Year Ended December 31, Balance, beginning of the year $ 58, 940 $ — Increases related to current year positions 13, 722 58, 940 Balance, end of the year $ 72, 662 $ 58, 940 As of December 31, 2022, the Company has federal and state net operating loss carryforwards of $ 66. 2 million and $ 36. 8 million, respectively. The federal net operating loss can be carried forward indefinitely but are limited to 80 % utilization against future taxable income each year in accordance with the Tax Cuts and Jobs Act of 2017. The state net operating loss carryforwards will begin to expire in 2031 unless previously utilized by the Company. The Company recognizes liabilities for uncertain tax positions based on a two- step process. The first step is to evaluate the tax position for recognition by determining if the weight of available evidence indicates that it is more likely than not that the position will be sustained on audit, including resolution of related appeals or litigation processes, if any. The second step is to measure the tax benefit as the largest amount that is more than 50 % likely of being realized upon settlement. While the Company believes that it has appropriate support for the positions taken on its tax returns, the Company regularly assesses the potential outcome of examinations by tax authorities in determining the adequacy of its provision for income taxes. As of December 31, 2022, the Company has no uncertain tax positions and does not expect a significant change in unrecognized tax benefits during the next 12 months. The Company is subject to taxation in the United States and various states. The Company is not currently under examination by any taxing authorities. Due to the carryover of tax attributes, the statute of limitations is currently open for tax years since inception for Zevia PBC. On March 27, 2020, the United States enacted the CARES Act. The Cares Act is an emergency economic stimulus package that includes spending and tax breaks to strengthen the United States economy and fund a nationwide effort to curtail the effect of COVID- 19. The CARES Act provides sweeping tax changes in response to the COVID- 19 pandemic, some of the more significant provisions are amending certain provisions of the previously enacted Tax Cuts and Jobs Act related to depreciable property and net operating losses, deferral of payroll taxes, and the Paycheck Protection program. At December 31, 2022, the Company has not booked any income tax provision or benefit for the impact for the CARES Act due to its recent incorporation and the pass- through treatment of Zevia, LLC. On February 9, 2022, California enacted SB 113, which, among other changes, ends the temporary limitations on the utilization of net operating loss (" NOL") carryforwards and certain credits. Under previously enacted provisions, NOL carryforward deductions were suspended for tax years 2020- 2022 for taxpayers with **within** over $ 1 million of California taxable income. The newly enacted legislation removes this limitation on NOL utilization for - **or immediately following such** the 2022 tax year and removes the $ 5 million cap on the usage of corporate income tax credits. There was no material impact from the provisions of SB 113 in 2022. On August 16, 2022, the United States enacted the Inflation Reduction Act of 2022 (" IRA "), which includes a 15 % book- income alternative minimum tax on corporations with average applicable financial statement income over $ 1 billion for any three year period ending with 2022 or later and a 1 % excise tax on the fair market value of stock that is repurchased by publicly- traded U. S. corporations or their specified affiliates. The alternative minimum tax and the excise tax are effective in taxable years beginning after December 31, 2022. The IRA also includes provisions intended to mitigate climate change by, among others, providing tax credit incentives for reductions in greenhouse gas emissions. The Company does not believe this legislation will have a material impact on our consolidated financial statements. Tax Receivable AgreementThe Company expects to obtain an increase in its share of tax basis in the net assets of Zevia, LLC when Class B units are exchanged by the holders of Class B units for shares of Class A common stock of the Company and upon certain qualifying transactions. Each change in outstanding shares of Class A common stock of the Company results in a corresponding change in the Company' s ownership of Class A units of Zevia, LLC. The Company intends to treat any exchanges of Class B units as direct purchases of LLC interests for U. S. federal income tax purposes. These increases in tax basis may reduce the amounts that Zevia PBC would otherwise pay in the future to various taxing authorities. They may also decrease gains (or increase losses) on future dispositions of certain capital assets to the extent tax basis is allocated to those capital assets. In connection with the IPO, the Company entered into a Tax Receivable Agreement (" TRA") with continuing members of Zevia LLC and the Direct Zevia Stockholders. In the event that such parties exchange any or all of their Class B units for Class A common stock, the TRA requires the Company to make payments to such holders for 85 % of the tax benefits realized, or in some cases deemed to be realized, by the Company by such exchange as a result of (i) certain favorable tax attributes acquired from the Blocker Companies in the Mergers (including net operating losses and the Blocker Companies' allocable share of existing tax basis), (ii) increases in tax basis resulting from Zevia PBC' s acquisition of continuing member' s Zevia LLC units in connection with the IPO and in future exchanges and, (iii) tax basis increases attributable to payments made under the TRA (including tax benefits related to imputed interest). The annual tax benefits are computed by calculating the income taxes due, including such tax benefits, and the income taxes due without such benefits. The Company expects to benefit from the remaining 15 % of any tax benefits that it may actually realize. The TRA payments are not conditioned upon any continued ownership interest in Zevia, LLC or the Company. To the extent that the Company is unable to timely make payments under the TRA for any reason, such payments generally will be deferred and will accrue interest until paid. The timing and amount of aggregate payments due under the TRA may vary based on a number of factors, including the amount and timing of the taxable income the Company generates each year and the tax rate then applicable. The Company calculates the liability under the TRA using a complex TRA model, which includes an assumption related to the fair market value of assets. Payments are generally due under the TRA within a specified period of time following the filing of the Company' s tax return for the taxable year with respect to which the payment obligation arises, although interest on such payments will begin to accrue at a rate of the SOFR plus 300 basis points from the due date (without extensions) of such tax return. The TRA provides that if (i) certain mergers, asset sales, other forms of business combinations, or other changes of control were to occur; (ii) there is a material uncured

~~breach of any obligations under the TRA; or (iii) the Company elects an early termination of the TRA, then the TRA will terminate and the Company' s obligations, or the Company' s successor' s obligations, under the TRA will accelerate and become due and payable, based on certain assumptions, including an assumption that the Company would have sufficient taxable income to fully utilize all potential future tax benefits that are subject to the TRA and that any Class B units that have not been exchanged are deemed exchanged for the fair market value of the Company' s Class A common stock at the time of termination. As of December 31, 2022, the Company has concluded, based on applicable accounting standards, that it was more likely than not that its deferred tax assets subject to the TRA would not be realized; therefore, the Company has not recorded a liability related to the tax savings it may realize from utilization of such deferred tax assets. The TRA liability that would be recognized if the associated tax benefits were determined to be fully realizable totaled $ 55. 8 million and $ 45. 6 million at December 31, 2022 and 2021, respectively. The increase in the TRA liability is primarily related to Class B to Class A exchanges during the year ended December 31, 2022. If utilization of the deferred tax asset subject to the TRA becomes more likely than not in the future, the Company will record a liability related to the TRA which will be recognized as expense within its consolidated statements of operations. X- ReferencesNo definition available. Details Name: us- gaap_IncomeTaxDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for income taxes. Disclosures may include net deferred tax liability or asset recognized in an enterprise' s statement of financial position, net change during the year in the total valuation allowance, approximate tax effect of each type of temporary difference and carryforward that gives rise to a significant portion of deferred tax liabilities and deferred tax assets, utilization of a tax carryback, and tax uncertainties information. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 21- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32857- 109319Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SAB Topic 11. C)- URI https: / / asc. fasb. org / extlink & oid = 122134291 & loc = d3e330215- 122817Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 17- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32809- 109319Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SAB TOPIC 6. I. 5. Q1)- URI https: / / asc. fasb. org / extlink & oid = 122134291 & loc = d3e330036- 122817Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 14- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32705- 109319Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 270- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 6424409 & loc = d3e44925- 109338Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- URI https: / / asc. fasb. org / topic & trid = 2144680Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 30- Section 50- Paragraph 2- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 6424122 & loc = d3e41874- 109331Reference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (h) (2))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690 Details Name: us- gaap_IncomeTaxDisclosureTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationUnaudited Quarterly Information 12 Months Ended Dec. 31, 2022 Quarterly Financial Information Disclosure [Abstract] Unaudited Quarterly Information 18. UNAUDITED QUARTERLY INFORMATIONThe following summarizes selected unaudited quarterly financial data for the year ended December 31, 2022 (amounts may not sum due to rounding): (in thousands, except share and per share amounts) First Quarter Second Quarter Third Quarter Fourth Quarter Net sales $ 38, 034 $ 45, 542 $ 44, 239 $ 35, 366 Gross profit 15, 879 (1) 19, 321 (1) 19, 168 15, 653 Loss from operations (17, 555) (14, 743) (9, 221) (6, 349) Loss before income taxes (17, 473) (14, 787) (9, 195) (6, 127) Net loss and comprehensive loss (17, 485) (14, 796) (9, 196) (6, 170) Net loss attributable to Zevia PBC (10, 898) (11, 090) (7, 484) (4, 385) Basic earnings per share (0. 28) (2) (0. 27) (2) (0. 16) (2) (0. 09) Diluted earnings per share (0. 28) (2) (0. 27) (2) (0. 16) (2) (0. 09) Weighted- average shares of Class A Common Stock- basic and diluted 38, 371, 713 (2) 42, 051, 987 (2) $ 45, 938, 507 (2) 47, 368, 849 The following summarizes selected unaudited quarterly financial data for the year ended December 31, 2021 (amounts may not sum due to rounding): (in thousands, except share and per share amounts) First Quarter Second Quarter Third Quarter Fourth Quarter Net sales $ 30, 694 $ 34, 352 $ 38, 956 $ 34, 170 Gross profit 14, 704 (3) 16, 673 (3) 17, 767 (3) 14, 797 (3) Loss from operations (707) (49, 498) (4) (37, 464) (4) Loss before income taxes (749) (49, 711) (4) (37, 420) (4) Net loss and comprehensive loss (749) (49, 761) (37, 404) Net loss attributable to Zevia PBC — — (25, 823) (20, 163) Basic earnings per share N / A (5) N / A (5) (0. 75) (0. 59) Diluted earnings per share N / A (5) N / A (5) (0. 75) (0. 59) Weighted- average shares of Class A Common Stock- basic and diluted N / A (5) N / A (5) 34, 440, 982 34, 450, 409 (1) The Company reclassified $ 1. 3 million and $ 1. 9 million of expenses in the first and second quarter of 2022, respectively, which were previously recorded as cost of goods sold to selling and marketing expenses to conform to the current presentation. (2) The Company has revised basic and diluted earnings per share amounts for the first, second, and third quarters of 2022 to include the impact of vested but unreleased restricted stock units which were previously excluded from the respective basic and diluted earnings per share computations. The impact of this immaterial correction was to decrease both basic and diluted loss per share by $ 0. 02, $ 0. 01, and $ 0. 01, respectively, from the amounts previously reported in the Company' s Form 10- Q for each of the respective first, second, and third quarters of 2022. (3) The Company reclassified $ 0. 5 million, $ 0. 4 million, $ 0. 8 million, and $ 1. 0 million of expenses in the first, second, third, and fourth quarter of 2021, respectively, which were previously recorded as cost of goods sold to selling and marketing expenses to conform to the current presentation. (4) Net loss in the second half of 2021 increased primarily due to $ 45. 7 million and $ 31. 9 million, respectively, of equity- based compensation in the third and fourth quarter of 2021 relating to restricted stock unit awards and phantom stock awards that generally vest over six months following the IPO. (5) Prior to the IPO, the Zevia LLC membership structure included various classes of Preferred Units and Common units. The Company analyzed the calculation of earnings per unit for periods prior to the IPO and determined that it resulted in values that would not be meaningful to the users of these consolidated financial statements. Therefore, earnings per share information has not been presented for the periods prior to the IPO. X- ReferencesNo definition available. Details Name: us- gaap_QuarterlyFinancialInformationDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for quarterly financial data. Includes, but is not limited to, tabular presentation of financial information for fiscal quarters, effect of year- end adjustments, and an explanation of matters or transactions that affect comparability of the information. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 270- URI https: / / asc. fasb. org / topic & trid = 2126967Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 270- SubTopic 10- Section 50- Paragraph 1B- URI https: / / asc. fasb. org / extlink & oid = 126900988 & loc = SL124452896- 108306 Details Name: us- gaap_QuarterlyFinancialInformationTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationSummary of Significant Accounting Policies (Policies) 12 Months Ended Dec. 31, 2022 Basis of Presentation Basis of presentationThe accompanying consolidated financial statements have been prepared in accordance with generally accepted accounting principles in the United States (" US GAAP"). Principles of Consolidation Principles of ConsolidationThe consolidated financial statements include the accounts of the Company and its subsidiary, Zevia LLC, that it controls due to ownership of a majority voting interest. All intercompany transactions and balances have been eliminated in consolidation. The Company owns a majority economic interest in, and operates and controls all of the businesses and affairs of, Zevia LLC. Accordingly, the Company has prepared these consolidated financial statements in accordance with Accounting Standards Codification (" ASC ") Topic 810, Consolidation. In connection with the IPO, the Company completed the Reorganization Transactions, which were accounted for consistent with a combination of entities under common control. As a result, the financial reports filed with the SEC by the Company subsequent to the Reorganization Transactions are prepared " as if " Zevia LLC is the accounting predecessor of the Company. The historical operations of Zevia LLC are deemed to be those of the Company. Thus, the consolidated financial statements included in this report reflect (i) the historical operating results and financial position of Zevia LLC prior to the Reorganization Transactions; (ii) the consolidated results of operations and financial position of the Company and Zevia LLC following the Reorganization Transactions; and (iii) the Company' s equity structure for all periods presented. No step- up basis of intangible assets or goodwill was recorded. On January 1, 2022, Zevia PBC and Zevia LLC entered into a service agreement to transfer the services of all employees of Zevia PBC to Zevia LLC. Under terms of the service agreement between the entities, the payroll costs of employees are borne by Zevia LLC while certain other non- payroll costs, such as those associated with stock compensation arrangements, remain with Zevia PBC. In addition, pursuant to the Thirteenth Amended and Restated Limited Liability Company Agreement of Zevia LLC dated as of July 21, 2021, Zevia LLC shall reimburse Zevia PBC, for certain expenses for overhead, administrative, and other expenses, at Zevia PBC' s discretion. For the year ended December 31, 2022, it was determined that the majority of such costs should be retained by Zevia PBC, with certain costs directly attributable to Zevia LLC being borne by that entity. These costs impacted the amount of net loss reported by Zevia LLC and consequently impacted the amount allocated to noncontrolling interest. Reclassifications ReclassificationsCertain amounts from prior periods have been reclassified in the consolidated balance sheet and consolidated statement of operations and comprehensive loss to conform to the current period presentation. For the activity in the periods prior to the IPO and Reorganization Transactions, common stock, additional paid- in capital, and accumulated deficit information has been combined and presented as member' s deficit in the accompanying consolidated balance sheets and consolidated statements of changes in redeemable convertible preferred units and equity (deficit). Consolidated Balance Sheet: The following table presents the adjustments made to the Consolidated Balance Sheet as of December 31, 2021, in order to reclassify computer software costs from property and equipment, net, to intangible assets, net in accordance with Accounting Standard Codification (" ASC") Topic 350, Intangibles — Goodwill and Other: (in thousands) December 31, 2021 (as reported) Adjustments December 31, 2021 (adjusted) Property and equipment, net $ 3, 664 $ (495) $ 3, 169 Intangible assets, net 3, 738 4, 233 Consolidated Statement of Operations and Comprehensive Loss: The following table presents the reclassifications made to the Consolidated Statements of Operations and Comprehensive Loss for the year ended December 31, 2021 in order to reclassify repackaging and handling costs from cost of goods sold to selling and marketing expenses. The Company believes this classification change better portrays the financial impacts of the fulfillment activities conducted by the Company. The Company made this change in classification during the year ended December 31, 2022 as a result of an increasing trend in the occurrence of such fulfillment costs in the business. (in thousands) Year Ended December 31, 2021 (as reported) Reclassification Year Ended December 31, 2021 (adjusted) Cost of goods sold $ 76, 958 $ (2, 727) $ 74, 231 Gross profit 61, 214 2, 727 63, 941 Selling and marketing expenses 42, 403 2, 727 45, 130 Use of estimates Use of estimatesThe preparation of the consolidated financial statements in accordance with US GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, as well as the~~

~~reported amount of net sales and expenses during the reporting period. Actual results could differ from those estimates. Significant estimates made by the Company relate to: net sales and associated cost recognition; the useful lives assigned to and the recoverability of property and equipment; reserves recorded for inventory obsolescence; the incremental borrowing rate for lease liabilities; allowance for doubtful accounts; recoverability of intangible assets; realization of deferred tax assets; and the determination of the fair value of equity instruments, including redeemable convertible preferred and common units, restricted unit awards, and equity- based compensation awards. On an ongoing basis, the Company evaluates its estimates compared to historical experience and trends, which form the basis for making judgments about the carrying value of its assets and liabilities. As of December 31, 2022, the Company' s operations continued to be impacted by the effects of the COVID- 19 pandemic including the emergence of new variants, with respect to broad- based inflation in input costs, logistics, manufacturing and labor costs. During the year ended December 31, 2022, the Company experienced significant inflationary impact, which has created headwinds that the Company expects to continue into 2023. The effects of the COVID- 19 pandemic are expected to continue to impact global economies, and the Company will continue to monitor the situation and the effects on its business and operations, particularly if the COVID- 19 pandemic, including the emergence of new variants, continues for an extended period of time. Cash, cash equivalents and investments Cash, cash equivalents and investmentsCash and cash equivalents include cash and investments in short- term, highly liquid securities, with original maturities of three months or less. Investments with original maturities at the date of acquisition of more than three months are classified as short- term investments or long- term investments based on the remaining contractual maturity of the security at the reporting date. As of December 31, 2022, the Company did not hold any investments. As of December 31, 2021, the Company held $ 27. 0 million of time deposits with contractual maturities of less than three months, which are classified as cash and cash equivalents on the consolidated balance sheets, and $ 30 million of time deposits with contractual maturities of greater than three months but less than one year which are classified as short- term investments on the consolidated balance sheets. The Company maintains cash deposits with high credit quality financial institutions. The deposits with these financial institutions may exceed the federally insured limits; however, these deposits typically are redeemable upon demand. The Company has not experienced any loss because of these deposits and does not expect to incur any losses in the future. Fair value of financial instruments Fair value of financial instrumentsFair value is the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. Subsequent changes in fair value of these financial assets and liabilities are recognized in earnings or other comprehensive income when they occur. When determining the fair value measurements for assets and liabilities which are required to be recorded at fair value, the Company considers the principal or most advantageous market in which the Company would transact and the market- based risk measurement or assumptions that market participants would use in pricing the assets or liabilities, such as inherent risk, transfer restrictions, and credit risk. The three- level hierarchy for disclosure of fair value measurements is as follows: • Level 1. Quoted prices in active markets for identical assets or liabilities. • Level 2. Inputs other than Level 1 inputs that are observable for the asset or liability, either directly or indirectly, such as quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, or market- corroborated inputs. • Level 3. Unobservable inputs for the asset or liability. The Company' s material financial instruments consist primarily of cash and cash equivalents, short- term investments, accounts receivable, accounts payable, accrued expenses and other current liabilities. The carrying values of the Company' s cash, short- term investments, accounts receivable, accounts payable, accrued expenses and other current liabilities approximated their fair values at December 31, 2022 and 2021 due to the short period of time to maturity or repayment. As of December 31, 2022 and 2021, all cash and cash equivalents and short- term investments were considered Level 1. As of December 31, 2022 and 2021, the Company did not have any assets or liabilities measured on a recurring basis without observable market values that would require a high level of judgment to determine fair value (Level 3). The Company recognizes transfers between levels of the fair value hierarchy as of the end of the reporting period. For the years ended December 31, 2022 and 2021, there were no transfers between levels of the fair value hierarchy. Other comprehensive loss Other comprehensive lossThe nature of the Company' s operations does not give rise to consequential other comprehensive loss. Accounts receivable and allowance for doubtful accounts Accounts receivable and allowance for doubtful accountsTrade receivables are recorded at net realizable value, which includes an appropriate allowance for doubtful accounts. Credit is extended to customers based on an evaluation of their financial condition, credit rating, and trade references. The Company monitors exposure to credit losses and maintains an allowance for anticipated losses based on each customer' s credit condition and payment behavior. The Company' s accounts receivable balance is net of an allowance for doubtful accounts. The allowance for doubtful accounts was not material at December 31, 2022 or December 31, 2021. Changes in the Allowance for Doubtful Accounts were as follows: Year Ended December 31, Balance, beginning of the year $ $ — Provision (recovery) for bad debt (10) Balance, end of the year $ — $ Inventories InventoriesInventories consist of raw materials and finished goods. Raw materials include costs for the Company' s ingredients and packaging inventories. The costs of finished goods inventories include production fees from third- party manufacturers. Inventories are stated at the lower of average cost or net realizable value. The Company regularly reviews whether the net realizable value of its inventory is lower than its carrying value. Indicators that could result in inventory write downs include age of inventory, damaged inventory, slow moving products, and products at the end of their life cycles. While management believes that inventory is appropriately stated at the lower of average cost or net realizable value, judgment is involved in determining the net realizable value of inventory. Inventory valuation reserves were $ 0. 4 million as of December 31, 2022 and 2021. Property and equipment, net Property and equipment, netProperty and equipment are recorded at cost. Additions, replacements, and leasehold improvements are capitalized, while maintenance and repairs that do not extend the useful life of an asset are expensed as incurred. Leasehold improvements are amortized using the straight- line method over the shorter of the remaining lease term or the estimated useful life of the improvement. When assets are retired or otherwise disposed, the cost and accumulated depreciation are removed from the respective accounts and any related gain or loss is recognized. Depreciation and amortization are computed using the following estimated useful lives of the assets: Asset Years Leasehold improvements Shorter of lease term or estimated useful life Computer equipment Furniture and equipment 4- 7 Vehicles Quality control equipment 2- 7 Buildings and improvements 7- 30 The Company periodically reviews long- lived assets for impairment whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. In order to assess recoverability, the Company compares the estimated undiscounted future pre- tax cash flows from the use of the group of assets, as defined, to the carrying amount of such assets. Measurement of an impairment loss is based on the excess of the carrying amount of the group of assets over the long- lived asset' s fair value. The Company did not recognize any impairment charges associated with long- lived assets during the years ended December 31, 2022 and 2021. Leases LeasesThe Company leases office space and vehicles under operating leases. Right of use (" ROU") lease assets represent the Company' s right to use an underlying asset for the lease term, and lease liabilities represent the obligation to make lease payments. Both the ROU lease asset and liability are recognized as of the lease commencement date based on the present value of the lease payments over the lease term. The Company' s leases do not provide an implicit borrowing rate that can readily be determined. Therefore, the Company applies a discount rate based on the incremental borrowing rate, which is determined using the Company' s synthetic credit rating and other information available as of the lease commencement date. ROU lease assets also include any lease payments made before their contractual due dates and exclude any lease incentives. The Company' s lease agreements may include options to extend the lease term or to terminate the lease early. The Company includes options to extend or terminate leases upon determination of the ROU lease asset and liability when it is reasonably certain the Company will exercise these options. Operating lease expense attributable to lease payments is recognized on a straight- line basis over the lease term and is included in general, and administrative expense on the consolidated statements of operations and comprehensive loss. The Company has lease arrangements that include lease and non- lease components. The non- lease components in the arrangements are not significant when compared to the lease components. For all leases, the Company accounts for the lease and non- lease components as a single component. The Company evaluates ROU assets for impairment consistent under the impairment of long- lived assets policy. The Company had no material finance leases as of December 31, 2022 and 2021. Intangible assets, net Intangible assets, netIntangible assets subject to amortization consist of customer relationships, which were acquired and are amortized over their estimated useful life of 15 years and computer software costs which are amortized over their estimated useful life of three years. In accordance with Accounting Standard Codification (" ASC") Topic 350, Intangibles — Goodwill and Other, intangible assets with definite lives are treated as a long- lived asset and are evaluated for impairment whenever events or changes in circumstances indicate that the asset' s carrying amount may not be recoverable. If impaired, the asset is written down to its estimated fair market value, which is generally measured by discounting future cash flows. Non- amortizable intangible assets consist of trademarks which represent the Company' s exclusive ownership of the Zevia ® brand used in connection with the manufacture, marketing, and distribution of its carbonated beverages. The Company also owns several other trademarks in both the United States and in foreign countries. Intangible assets not subject to amortization are evaluated for impairment annually, or sooner if management believes such assets may be impaired. An impairment loss is recognized if the asset' s carrying amount exceeds its estimated fair market value. For the years ended December 31, 2022 and 2021, no impairment losses were recorded. Certain external and internal computer software costs acquired for internal use are capitalized. Training costs and maintenance are expensed as incurred, while upgrades and enhancements are capitalized if it is probable that such expenditures will result in additional functionality. Capitalized costs are included within intangible assets, net. Debt issuance cost Debt issuance costCosts incurred in connection with securing a revolving line of credit agreement are capitalized. These costs are amortized over the term of the credit agreement. Debt issuance costs are included in Other non- current assets in the accompanying consolidated balance sheets. Net debt issuance costs totaled $ 0. 3 million and $ 0 million as of December 31, 2022 and 2021, respectively. Customer incentives and allowances Customer incentives and allowancesThe Company offers its customers sales incentives that are designed to support the distribution of its products to consumers. These incentives and discounts include cash discounts, price allowances, volume- based rebates, product placement fees and certain other financial support for items such as trade promotions, displays, new products, consumer incentives and advertising assistance. These amounts are deducted from gross sales and are included under Net sales in the accompanying consolidated statements of operations and comprehensive loss. The Company maintains an allowance representing the estimated cost of certain customer incentives incurred but not yet realized as of the end of each respective year, which is recorded as an offset against customer accounts receivable, and is included under Accounts receivable, net in the accompanying consolidated balance sheets. The customer incentives and allowances were $ 5. 6 million and $ 3. 5 million as of December 31, 2022 and 2021, respectively. Revenue recognition Revenue recognitionThe Company recognizes revenue when performance obligations under the terms of a contract with the customer are satisfied. Product sales occur once control is transferred either upon shipment or delivery to the customer. Revenue is measured as the amount of consideration the Company expects to receive in exchange for transferring goods, net of accruals for customer incentives and allowances. The amount of consideration the Company receives and revenue the Company recognizes varies with changes in customer incentives the Company offers to its customers. Customer incentives and allowances are estimated based on agreed upon terms as well as historical trends and current economic and market conditions, while cash discounts are based on trade terms and require management judgment with respect to estimating~~

~~customer participation and performance levels. Differences between such estimated expenses and actual expenses for promotional and other allowance costs have historically been insignificant and are recognized in earnings in the period such differences are determined. The Company accounts for costs associated with shipping and handling activities that occur after the transfer of control as a fulfillment activity, instead of a separate performance obligation. The Company excludes from the transaction price those amounts which relate to sales and other taxes that are assessed by governmental authorities and that are imposed and concurrent with a specific revenue- producing transaction and collected by the Company from a customer. The Company' s general payment terms are short- term in duration. The Company does not have significant financing components or payment terms. Cost of goods sold Cost of goods soldCost of goods sold consists of all costs to acquire and manufacture the Company' s products including the cost of the various ingredients, packaging, in- bound freight and logistics, and third- party production fees — which are typically incurred at a flat rate per case produced — and all other costs incurred to bring the product to salable condition. The Company' s cost of goods sold is generally subject to price fluctuations in the marketplace for aluminum, logistics costs such as fuel, freight and warehousing for raw materials, bottling tolling fees, as well as shifting product mix. The Company has elected to classify shipping and handling costs for salable product outside of cost of goods sold, in selling and marketing expenses in the accompanying consolidated statements of operations and comprehensive loss. Such costs amounted to approximately $ 15. 4 million and $ 13. 2 million for the years ended December 31, 2022 and 2021, respectively. Selling and marketing expenses Selling and marketing expensesSelling and marketing expenses in the accompanying consolidated statements of operations and comprehensive loss include warehousing and distribution costs, shipping and handling costs, advertising, and marketing costs, which generally are expensed as incurred. Warehousing and distribution costs include storage, transfer, repacking and handling fees, and out- bound freight and delivery charges. The Company expenses sales and marketing costs as incurred. Advertising and marketing expenses represent costs associated with the promotion of the Zevia ® brand and products as outlined in ASC Topic 730- 25, Other Expenses – Advertising Costs, such as those for digital and other forms of advertising. Advertising and marketing expenses amounted to approximately $ 11. 1 million and $ 12. 6 million for the years ended December 31, 2022 and 2021, respectively. General and administrative expenses General and administrative expensesGeneral and administrative expenses in the accompanying consolidated statements of operations and comprehensive loss include personnel- related expenses, including salaries, bonuses, and benefits, technology expenses, professional fees, facility costs, including insurance, utilities and rent relating to our headquarters, and overhead costs. These costs are expensed as incurred. Equity- based compensation expense Equity- based compensation expenseThe Company records equity- based compensation expense for employees and nonemployees under the provisions of ASC Topic 718, Compensation — Stock compensation (" ASC 718 "), using a Black- Scholes- Merton option pricing model to calculate the fair value of stock options by date granted. The determination of the grant date fair value of stock options issued is affected by a number of variables, including the fair value of the Company' s common stock, the expected common stock price volatility over the expected life of the options, the expected term of the stock option, risk- free interest rates, and the expected dividend yield of the Company' s common stock. The Company derives its volatility from the average historical volatilities of several peer public companies over a period equivalent to the expected term of the awards. The Company estimates the expected term based on the simplified method prescribed by guidance provided by the Securities and Exchange Commission. This decision was based on the lack of relevant historical data due to the Company' s limited experience for the Company' s common stock. The risk- free interest rate is based on the United States Treasury yield curve in effect at the time of grant. Expected dividend yield is 0. 0 % as the Company has not paid and does not anticipate paying dividends on its common stock. The fair value of stock options is recognized as expense on a straight- line basis over the requisite service period, which is typically four years. Equity- based compensation cost for restricted stock awards is measured based on the fair market value of the Company' s common stock at the date of grant and is recognized as expense over the requisite service period, which is the vesting period on a straight- line basis. Forfeitures are recognized as incurred. Depreciation and Amortization Depreciation and AmortizationDepreciation is primarily related to building and related improvements, computer equipment, quality control and marketing equipment, and leasehold improvements. Intangible assets subject to amortization consist of customer relationships and software applications. Non- amortizable intangible assets consist of trademarks, which represent the Company' s exclusive ownership of the Zevia ® brand used in connection with the manufacturing, marketing, and distribution of its beverages. The Company also owns several other trademarks in both the U. S. and in foreign countries. Foreign currency transactions Foreign currency transactionsThe functional currency of the Company is the U. S. Dollar. The Company sells and distributes its products to Canadian customers, who are invoiced and remit payment in Canadian dollars. All Canadian dollar transactions are translated into United States dollars using period- end rates of exchange for assets and liabilities, and average rates of exchange for the period for net sales and expenses. Foreign currency transaction (losses) gains for the years ended December 31, 2022 and 2021 amounted to approximately $ 0. 2 million and $ 0. 0 million, respectively, and are included under other income (expense), net in the accompanying consolidated statements of operations and comprehensive loss. Income Taxes Income TaxesThe Company is the managing member of Zevia LLC and, as a result, consolidates the financial results of Zevia LLC in the consolidated financial statements. Zevia LLC is a pass- through entity for U. S. federal and most applicable state and local income tax purposes. As an entity classified as a partnership for tax purposes, Zevia LLC is not subject to U. S. federal and certain state and local income taxes. Any taxable income or loss generated by Zevia LLC is passed through to its members, including the Company. The Company is taxed as a corporation and pays corporate federal, state and local taxes with respect to income allocated from Zevia LLC based on the Company' s economic interest in Zevia LLC, which was 68. 7 % and 53. 4 % as of December 31, 2022 and 2021, respectively. Subsequent changes in economic ownership in Zevia LLC of the Company can occur as Zevia LLC holders may convert their shares of Class B common stock into an equivalent number of shares of Class A common stock with income (loss) allocated to the Company based on the economic interest applicable during each reporting period. The Company accounts for income taxes under the asset and liability method, which requires the recognition of deferred tax assets and liabilities (" DTAs " and " DTLs ") for the expected future tax consequences of events that have been included in the financial statements. Under this method, we determine DTAs and DTLs on the basis of the differences between the financial statement and tax bases of assets and liabilities by using enacted tax rates in effect for the year in which the differences are expected to reverse. The effect of a change in tax rates on DTAs and DTLs is recognized in income in the period that includes the enactment date. We recognize DTAs to the extent that we believe that these assets are more likely than not to be realized. In making such a determination, we consider all available positive and negative evidence, including future reversals of existing taxable temporary differences, projected future taxable income, tax- planning strategies, carryback potential if permitted under the tax law, and results of recent operations. If we determine that we would be able to realize our DTAs in the future in excess of their net recorded amount, we would make an adjustment to the DTA valuation allowance, which would reduce the provision for income taxes. The Company records uncertain tax positions in accordance with ASC 740, Income Taxes on the basis of a two- step process in which (1) we determine whether it is more likely than not that the tax positions will be sustained on the basis of the technical merits of the position and (2) for those tax positions that meet the more- likely- than- not recognition threshold, we recognize the largest amount of tax benefit that is more than 50 percent likely to be realized upon ultimate settlement with the related tax authority. We recognize both accrued interest and penalties, when appropriate, in provision for income taxes in the accompanying consolidated statements of operations and comprehensive loss. Recent accounting pronouncements Recent accounting pronouncementsThe Company is an emerging growth company, as defined in the Jumpstart Our Business Startups Act (" JOBS Act"). Under the JOBS Act, emerging growth companies can delay adopting new or revised accounting standards issued subsequent to the enactment of the JOBS Act until those standards apply to private companies. The Company has elected to use this extended transition period for complying with new or revised accounting standards that have different effective dates for public and private companies until the earlier of the date that it (i) is no longer an emerging growth company or (ii) affirmatively and irrevocably opts out of the extended transition period provided in the JOBS Act. As a result, the consolidated financial statements may not be comparable to companies that comply with the new or revised accounting pronouncements as of public company effective dates. Recently Issued Accounting Pronouncements – Recently AdoptedIn April 2021, the Financial Accounting Standards Board (" FASB") issued Accounting Standards Update (" ASU") No. 2021- 04, which included Topic 260, Earnings Per Share and Topic 718, Compensation- Stock Compensation. This guidance clarifies and reduces diversity in an issuer' s accounting for modifications or exchanges of freestanding equity- classified written call options due to a lack of explicit guidance in the FASB Codification. This ASU is effective for all entities for~~ fiscal years ~~beginning after December 15, 2021~~ . **E** ~~Early adoption is permitted~~ . **Recoupment** ~~The Company adopted ASU 2021- 04 as of January 1, 2022~~ . **If** ~~The adoption of ASU 2021- 04 did not have a significant impact on the Company' s financial statements as the Company does not have freestanding equity- classified written call options. In December 2019, the FASB issued ASU No. 2019- 12, Income Taxes (Topic 740) Simplifying the Accounting for Income Taxes. This ASU improves areas of US GAAP and reduces cost and complexity while maintaining usefulness. The main provisions remove certain exceptions, including the exception to the general methodology for calculating income taxes in an interim period when a year- to- date loss exceeds the anticipated loss for the year. In addition, the amendments simplify income tax accounting in the areas such as income based franchise taxes, eliminating the requirements to allocate consolidated current and deferred tax expense in certain instances and a requirement that an entity reflects the effect of enacted changes in tax laws or rates in the annual effective tax rate computation in the interim period that includes the enactment date. This ASU is effective for private companies for annual reporting periods beginning after December 15, 2021, and interim periods within annual periods beginning after December 15, 2022. The Company adopted ASU 2019- 12 as of January 1, 2022. The adoption of ASU 2019- 12 did not have a significant impact on the Company' s financial statements. In August 2020, the FASB issued ASU No. 2020- 06, Debt – Debt with Conversion and Other~~ -- **the Committee** Options (Subtopic 470- 20)...... equivalents, including the policy for determining **determines** ~~which items are treated as cash equivalents. Other~~ -- **the** ~~information that may be disclosed includes (1) the nature of any restrictions on the entity' s use of its cash and cash equivalents, (2) whether the entity' s cash and cash equivalents are insured or expose the entity to credit risk, (3) the classification of any negative balance accounts (overdrafts), and (4) the carrying basis of cash equivalents (for example, at cost) and whether the carrying~~ amount of ~~cash equivalents approximates fair value. ReferencesReference 1: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 50- Paragraph 1- URI https: // asc. fasb. org / extlink & oid = 126999549 & loc = d3e4273- 108586 Details Name: us- gaap_CashAndCashEquivalentsPolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for salaries, bonuses, incentive awards, postretirement and postemployment benefits granted to employees, including equity- based arrangements; discloses methodologies for measurement, and the bases for recognizing related assets and liabilities and recognizing and reporting compensation expense. ReferencesReference 1: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (b), (f (1))- URI https: // asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_CompensationRelatedCostsPolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy regarding (1) the principles it follows in consolidating or combining the separate financial statements,~~

including the principles followed in determining the inclusion or exclusion of subsidiaries or other entities in the consolidated or combined financial statements and (2) its treatment of interests (for example, common stock, a partnership interest or other means of exerting influence) in other entities, for example consolidation or use of the equity or cost methods of accounting. The accounting policy may also address the accounting treatment for intercompany accounts and transactions, noncontrolling interest, and the income statement treatment in consolidation for issuances of stock by a subsidiary. ReferencesReference 1: http: // www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section 50- Paragraph 4- Subparagraph (a)- URI https: // asc. fasb. org / extlink & oid = 126899994 & loc = d3e18823- 107790Reference 2: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 50- Paragraph 1- URI https: // asc. fasb. org / extlink & oid = 109239629 & loc = d3e5614- 111684 Details Name: us- gaap_ConsolidationPolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for cost of product sold and service rendered. ReferencesReference 1: http: // www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 705- URI https: // asc. fasb. org / topic & trid = 2122478 Details Name: us- gaap_CostOfSalesPolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for deferral and amortization of significant deferred charges. ReferencesReference 1: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (17))- URI https: // asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_DeferredChargesPolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for depreciation, depletion, and amortization of property and equipment costs, including methods used and estimated useful lives and how impairment of such assets is assessed and recognized. ReferencesReference 1: http: // www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section 50- Paragraph 4- Subparagraph (b)- URI https: // asc. fasb. org / extlink & oid = 126899994 & loc = d3e18823- 107790 Details Name: us- gaap_DepreciationDepletionAndAmortizationPolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for fair value measurements of financial and non- financial assets, liabilities and instruments classified in shareholders' equity. Disclosures include, but are not limited to, how an entity that manages a group of financial assets and liabilities on the basis of its net exposure measures the fair value of those assets and liabilities. ReferencesNo definition available. Details Name: us- gaap_FairValueMeasurementPolicyPolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for (1) transactions denominated in a currency other than the reporting enterprise' s functional currency, (2) translating foreign currency financial statements that are incorporated into the financial statements of the reporting enterprise by consolidation, combination, or the equity method of accounting, and (3) remeasurement of the financial statements of a foreign reporting enterprise in a hyperinflationary economy. ReferencesReference 1: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 830- URI https: // asc. fasb. org / topic & trid = 2175825 Details Name: us- gaap_ForeignCurrencyTransactionsAndTranslationsPolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for income taxes, which may include its accounting policies for recognizing and measuring deferred tax assets and liabilities and related valuation allowances, recognizing investment tax credits, operating loss carryforwards, tax credit carryforwards, and other carryforwards, methodologies for determining its effective income tax rate and the characterization of interest and penalties in the financial statements. ReferencesReference 1: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 45- Paragraph 25- URI https: // asc. fasb. org / extlink & oid = 123427490 & loc = d3e32247- 109318Reference 2: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 20- URI https: // asc. fasb. org / extlink & oid = 121826272 & loc = d3e32847- 109319Reference 3: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 19- URI https: // asc. fasb. org / extlink & oid = 121826272 & loc = d3e32840- 109319Reference 4: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 50- Paragraph 1- URI https: // asc. fasb. org / extlink & oid = 124431353 & loc = SL116659661- 227067Reference 5: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 9- URI https: // asc. fasb. org / extlink & oid = 121826272 & loc = d3e32639- 109319Reference 6: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 45- Paragraph 28- URI https: // asc. fasb. org / extlink & oid = 123427490 & loc = d3e32280- 109318Reference 7: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 17- Subparagraph (b)- URI https: // asc. fasb. org / extlink & oid = 121826272 & loc = d3e32809- 109319 Details Name: us- gaap_IncomeTaxPolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for finite- lived intangible assets. This accounting policy also might address: (1) the amortization method used; (2) the useful lives of such assets; and (3) how the entity assesses and measures impairment of such assets. ReferencesReference 1: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 926- SubTopic 20- Section 50- Paragraph 5- URI https: // asc. fasb. org / extlink & oid = 120154696 & loc = d3e54445- 107959Reference 2: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 30- Section 50- Paragraph 2- Subparagraph (a)- URI https: // asc. fasb. org / extlink & oid = 66006027 & loc = d3e16323- 109275Reference 3: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 920- SubTopic 350- Section 50- Paragraph 4- Subparagraph (a)- URI https: // asc. fasb. org / extlink & oid = 120155617 & loc = SL120155638- 234783Reference 4: http: // www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section 50- Paragraph 4- Subparagraph (c)- URI https: // asc. fasb. org / extlink & oid = 126899994 & loc = d3e18823- 107790Reference 5: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 920- SubTopic 350- Section 50- Paragraph 1- Subparagraph (a)- URI https: // asc. fasb. org / extlink & oid = 120155617 & loc = SL120155628- 234783Reference 6: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 920- SubTopic 350- Section 50- Paragraph 1- Subparagraph (b)- URI https: // asc. fasb. org / extlink & oid = 120155617 & loc = SL120155628- 234783 Details Name: us- gaap_IntangibleAssetsFiniteLivedPolicy Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of inventory accounting policy for inventory classes, including, but not limited to, basis for determining inventory amounts, methods by which amounts are added and removed from inventory classes, loss recognition on impairment of inventories, and situations in which inventories are stated above cost. ReferencesReference 1: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 330- SubTopic 10- Section 50- Paragraph 4- URI https: // asc. fasb. org / extlink & oid = 116847112 & loc = d3e4556- 108314Reference 2: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 330- URI https: // asc. fasb. org / topic & trid = 2126998Reference 3: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (6) (b))- URI https: // asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 4: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 912- SubTopic 330- Section 50- Paragraph 1- URI https: // asc. fasb. org / extlink & oid = 6471895 & loc = d3e55923- 109411Reference 5: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 330- SubTopic 10- Section 50- Paragraph 1- URI https: // asc. fasb. org / extlink & oid = 116847112 & loc = d3e4492- 108314Reference 6: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 270- SubTopic 10- Section 45- Paragraph 6- Subparagraph (a)- URI https: // asc. fasb. org / extlink & oid = 126900757 & loc = d3e543- 108305Reference 7: http: // www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section 50- Paragraph 4- Subparagraph (d)- URI https: // asc. fasb. org / extlink & oid = 126899994 & loc = d3e18823- 107790Reference 8: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section 50- Paragraph 1- URI https: // asc. fasb. org / extlink & oid = 6361739 & loc = d3e7789- 107766 Details Name: us- gaap_InventoryPolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for leasing arrangement entered into by lessee. ReferencesReference 1: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 842- SubTopic 20- Section 50- Paragraph 1- Subparagraph (b)- URI https: // asc. fasb. org / extlink & oid = 128292326 & loc = SL77918666- 209980 Details Name: us- gaap_LesseeLeasesPolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy pertaining to new accounting pronouncements that may impact the entity' s financial reporting. Includes, but is not limited to, quantification of the expected or actual impact. ReferencesNo definition available. Details Name: us- gaap_NewAccountingPronouncementsPolicyPolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for reclassification affecting comparability of financial statement. Excludes amendment to accounting standards, other change in accounting principle, and correction of error. ReferencesReference 1: http: // www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 205- SubTopic 10- Section 50- Paragraph 1- URI https: // asc. fasb. org / extlink & oid = 124429488 & loc = d3e326- 107755 Details Name: us- gaap_PriorPeriodReclassificationAdjustmentDescription Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for long- lived, physical asset used in normal conduct of business and not intended for resale. Includes, but is not limited to, work of art, historical treasure, and similar asset classified as collections. ReferencesReference 1: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 958- SubTopic 360- Section 50- Paragraph 1- Subparagraph (d)- URI https: // asc. fasb. org / extlink & oid = 126982197 & loc = d3e99779- 112916Reference 2: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 958- SubTopic 360- Section 50- Paragraph 6- URI https: // asc. fasb. org / extlink & oid = 126982197 & loc = d3e99893- 112916Reference 3: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 360- SubTopic 10- Section 50- Paragraph 1- URI https: // asc. fasb. org / extlink & oid = 6391035 & loc = d3e2868- 110229 Details Name: us- gaap_PropertyPlantAndEquipmentPolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for receivable. Includes, but is not limited to, accounts receivable and financing receivable. ReferencesReference 1: http: // www.

xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 310- SubTopic 10- Section 50- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 123577603 & loc = d3e5033- 111524Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 310- SubTopic 20- Section 50- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 84159169 & loc = d3e10178- 111534Reference 3: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 310- SubTopic 20- Section 50- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 84159169 & loc = d3e10149- 111534Reference 4: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 310- SubTopic 20- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 84159169 & loc = d3e10133- 111534 Details Name: us- gaap_ReceivablesPolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for revenue. Includes revenue from contract with customer and from other sources. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section 50- Paragraph 4- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 126899994 & loc = d3e18823- 107790Reference 2: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section 50- Paragraph 4- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126899994 & loc = d3e18823- 107790 Details Name: us- gaap_RevenueRecognitionPolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for inclusion of significant items in the selling, general and administrative (or similar) expense report caption. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 720- SubTopic 35- Section 50- Paragraph 1- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 6420018 & loc = d3e36677- 107848 Details Name: us- gaap_SellingGeneralAndAdministrativeExpensesPolicyTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for the use of estimates in the preparation of financial statements in conformity with generally accepted accounting principles. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 275- SubTopic 10- Section 50- Paragraph 12- URI https: / / asc. fasb. org / extlink & oid = 99393423 & loc = d3e6191- 108592Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 275- SubTopic 10- Section 50- Paragraph 11- URI https: / / asc. fasb. org / extlink & oid = 99393423 & loc = d3e6161- 108592Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 275- SubTopic 10- Section 50- Paragraph 9- URI https: / / asc. fasb. org / extlink & oid = 99393423 & loc = d3e6143- 108592Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 275- SubTopic 10- Section 50- Paragraph 1- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 99393423 & loc = d3e5967- 108592Reference 5: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 275- SubTopic 10- Section 50- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 99393423 & loc = d3e6061- 108592Reference 6: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 275- SubTopic 10- Section 50- Paragraph 8- URI https: / / asc. fasb. org / extlink & oid = 99393423 & loc = d3e6132- 108592Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 275- SubTopic 10- Section 50- Paragraph 1- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 99393423 & loc = d3e5967- 108592 Details Name: us- gaap_UseOfEstimates Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionCustomer incentives and allowances [policy text block] ReferencesNo definition available. Details Name: zvia_CustomerIncentivesAndAllowancesPolicyTextBlock Namespace Prefix: zvia_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionOther comprehensive loss [policy text block] ReferencesNo definition available. Details Name: zvia_OtherComprehensiveLossPolicyTextBlock Namespace Prefix: zvia_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationSummary of Significant Accounting Policies (Tables) 12 Months Ended Dec. 31, 2022 Accounting Policies [Abstract] Summary of Reclassification of Consolidated Balance Sheet The following table presents the adjustments made to the Consolidated Balance Sheet as of December 31, 2021, in order to reclassify computer software costs from property and equipment, net, to intangible assets, net in accordance with Accounting Standard Codification (" ASC") Topic 350, Intangibles — Goodwill and Other: (in thousands) December 31, 2021 (as reported) Adjustments December 31, 2021 (adjusted) Property and equipment, net $ 3, 664 $ (495) $ 3, 169 Intangible assets, net 3, 738 4, 233 Summary of Reclassification Adjustments on Cost of Goods Sold, Gross Profit, and Selling and Marketing Expenses of Condensed Consolidated Statements of Operations and Comprehensive Loss (in thousands) Year Ended December 31, 2021 (as reported) Reclassification Year Ended December 31, 2021 (adjusted) Cost of goods sold $ 76, 958 $ (2, 727) $ 74, 231 Gross profit 61, 214 2, 727 63, 941 Selling and marketing expenses 42, 403 2, 727 45, 130 Summary of Changes in the Allowance for Doubtful Accounts Changes in the Allowance for Doubtful Accounts were as follows: Year Ended December 31, Balance, beginning of the year $ $ — Provision (recovery) for bad debt (10) Balance, end of the year $ — $ Summary of estimated useful lives of the assets Depreciation and amortization are computed using the following estimated useful lives of the assets: Asset Years Leasehold improvements Shorter of lease term or estimated useful life Computer equipment Furniture and equipment 4- 7 Vehicles Quality control equipment 2- 7 Buildings and improvements 7- 30 X- ReferencesNo definition available. Details Name: us- gaap_AccountingPoliciesAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of allowance for credit loss on accounts receivable. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 326- SubTopic 20- Section 50- Paragraph 13- URI https: / / asc. fasb. org / extlink & oid = 124255953 & loc = SL82919249- 210447 Details Name: us- gaap_AccountsReceivableAllowanceForCreditLossTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionSchedule of property plant and equipment useful life [table text block] ReferencesNo definition available. Details Name: zvia_ScheduleOfPropertyPlantAndEquipmentUsefulLifeTableTextBlock Namespace Prefix: zvia_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionSchedule of reclassification of consolidated balance sheets. ReferencesNo definition available. Details Name: zvia_ScheduleOfReclassificationOfConsolidatedBalanceSheetsTableTextBlock Namespace Prefix: zvia_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionSchedule of reclassification of consolidated statement of operations and comprehensive loss. ReferencesNo definition available. Details Name: zvia_ScheduleOfReclassificationOfConsolidatedStatementOfOperationsAndComprehensiveLossTableTextBlock Namespace Prefix: zvia_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationRevenues (Tables) 12 Months Ended Dec. 31, 2022 Revenue from Contract with Customer [Abstract] Summary of Disaggregation of Revenue The following table disaggregates the Company' s sales by channel: Year Ended December 31, (in thousands) Retail sales $ 145, 041 $ 119, 884 Online / e- commerce $ 18, 140 18, 288 Net sales $ 163, 181 $ 138, 172 The following table disaggregates the Company' s sales by geographic location of the respective customers: Year Ended December 31, (in thousands) United States $ 145, 180 $ 125, 378 Canada 18, 001 12, 794 Net sales $ 163, 181 $ 138, 172 X- DefinitionTabular disclosure of disaggregation of revenue into categories depicting how nature, amount, timing, and uncertainty of revenue and cash flows are affected by economic factor. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 606- SubTopic 10- Section 50- Paragraph 5- URI https: / / asc. fasb. org / extlink & oid = 126920106 & loc = SL49130545- 203045 Details Name: us- gaap_DisaggregationOfRevenueTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_RevenueFromContractWithCustomerAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationInventories (Tables) 12 Months Ended Dec. 31, 2022 Inventory Disclosure [Abstract] Summary of Inventories Inventories consist of the following as of: (in thousands) December 31, 2022 December 31, 2021 Raw materials $ 7, 527 $ 10, 193 Finished goods 20, 049 21, 308 Inventories $ 27, 576 $ 31, 501 X- ReferencesNo definition available. Details Name: us- gaap_InventoryDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of the carrying amount as of the balance sheet date of merchandise, goods, commodities, or supplies held for future sale or to be used in manufacturing, servicing or production process. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (6) (c))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (6) (b))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (6) (a))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 6361739 & loc = d3e7789- 107766 Details Name: us- gaap_ScheduleOfInventoryCurrentTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationProperty and Equipment, Net (Tables) 12 Months Ended Dec. 31, 2022 Property, Plant and Equipment [Abstract] Schedule of Estimated Useful Lives of Property and Equipment Property and equipment consist of the following as of: (in thousands) December 31, 2022 December 31, 2021 Land $ $ Leasehold improvements Computer equipment and software (1) (1) Furniture and equipment Vehicles Quality control and marketing equipment 1, 635 Buildings and improvements 1, 610 1, 443 Assets not yet placed in service 1, 128 6, 709 4, 602 Less accumulated depreciation (2, 068) (1, 433) Property and equipment, net $ 4, 641 $ 3, 169 (1) During the year ended December 31, 2022, the Company reclassified computer software costs from property and equipment, net, to intangible assets, net. Refer to Note 2- Summary of Significant Accounting Policies for amounts reclassified. X- ReferencesNo definition available. Details Name: us- gaap_PropertyPlantAndEquipmentAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of physical assets used in the normal conduct of business and not intended for resale. Includes, but is not limited to, balances by class of assets, depreciation and depletion expense and method used, including composite depreciation, and accumulated depreciation. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 360- SubTopic 10- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 6391035 & loc = d3e2868- 110229 Details Name: us- gaap_PropertyPlantAndEquipmentTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationIntangible Assets, Net (Tables) 12 Months Ended Dec. 31, 2022 Intangible Assets, Net (Excluding Goodwill) [Abstract] Summary of Intangible Assets The following table provides information pertaining to the Company' s intangible assets as of: December 31, 2022 (in thousands) Weighted- Average Remaining Useful Life Gross Carrying Amount Accumulated Amortization Intangible Assets, Net Software 2. 0 $

2, 277 $ (1, 429) $ Customer relationships 2. 7 3, 007 (2, 470) 5, 284 (3, 899) 1, 385 Trademarks N / A 3, 000 — 3, 000 Intangible assets, net $ 8, 284 $ (3, 899) $ 4, 385 December 31, 2021 (in thousands) Weighted- Average Remaining Useful Life Gross Carrying Amount Accumulated Amortization Intangible Assets, Net Software 1. 3 $ 1, 440 $ (945) $ Customer relationships 3. 7 3, 007 (2, 269) 4, 447 (3, 214) 1, 233 Trademarks N / A 3, 000 — 3, 000 Intangible assets, net $ 7, 447 $ (3, 214) $ 4, 233 Summary of Expected Amortization Expense for Intangible Assets with Definite Lives Amortization expense for intangible assets with definite lives is expected to be as follows: (in thousands) $ Expected amortization expense for intangible assets with definite lives $ 1, 385 X- ReferencesNo definition available. Details Name: us- gaap_IntangibleAssetsNetExcludingGoodwillAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of assets, excluding financial assets and goodwill, lacking physical substance and exist in perpetuity, by either major class or business segment. ReferencesReference 1: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 30- Section 50- Paragraph 3- Subparagraph (b), (d)- URI https: // asc. fasb. org / extlink & oid = 66006027 & loc = d3e16373- 109275Reference 2: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 30- Section 50- Paragraph 2- Subparagraph (b)- URI https: // asc. fasb. org / extlink & oid = 66006027 & loc = d3e16323- 109275 Details Name: us- gaap_ScheduleOfIndefiniteLivedIntangibleAssetsTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of the amount of amortization expense expected to be recorded in succeeding fiscal years for finite- lived intangible assets. ReferencesReference 1: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 30- Section 50- Paragraph 2- Subparagraph (a)- URI https: // asc. fasb. org / extlink & oid = 66006027 & loc = d3e16323- 109275 Details Name: us- gaap_ScheduleofFiniteLivedIntangibleAssetsFutureAmortizationExpenseTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationLeases (Tables) 12 Months Ended Dec. 31, 2022 Leases [Abstract] Summary of Lease Cost The Company leases office space and vehicles. The leases have remaining lease terms of one to 15 months. On March 25, 2022, the Company entered into an amendment to the lease for its corporate headquarters offices to extend the term through December 31, 2023, and to expand the total square footage from 17, 923 square feet to 20, 185 square feet commencing on May 1, 2022. In January 2023, the Company extended the lease term through December 31, 2026. The Company' s recognized lease costs include: Year Ended December 31, (in thousands) Income Statement Operating lease cost (1) $ $ (1) Operating lease cost is recorded within general and administrative expenses in the accompanying consolidated statements of operations and comprehensive loss. Year Ended December 31, Weighted- average remaining lease term (months) 12. 0 4. 6 Weighted- average discount rate 7. 6 % 7. 6 % Summary of Maturities of Lease Payments Under Non- Cancellable Leases Maturities of lease payments under non- cancellable leases were as follows: (in thousands) December 31, 2022 $ Total lease payments Less Imputed Interest (30) Present value of lease liabilities $ X- DefinitionTabular disclosure of lessee' s lease cost. Includes, but is not limited to, interest expense for finance lease, amortization of right- of- use asset for finance lease, operating lease cost, short- term lease cost, variable lease cost and sublease income. ReferencesReference 1: http: // www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 842- SubTopic 20- Section 50- Paragraph 4- URI https: // asc. fasb. org / extlink & oid = 128292326 & loc = SL77918686- 209980 Details Name: us- gaap_LeaseCostTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_LeasesAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of undiscounted cash flows of lessee' s operating lease liability. Includes, but is not limited to, reconciliation of undiscounted cash flows to operating lease liability recognized in statement of financial position. ReferencesReference 1: http: // www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 842- SubTopic 20- Section 50- Paragraph 6- URI https: // asc. fasb. org / extlink & oid = 128292326 & loc = SL77918701- 209980 Details Name: us- gaap_LesseeOperatingLeaseLiabilityMaturityTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationBalance Sheet Components (Tables) 12 Months Ended Dec. 31, 2022 Payables and Accruals [Abstract] Schedule of Accrued Expenses and Other Current Liabilities Accrued expenses and other current liabilities consisted of the following as of: (in thousands) December 31, 2022 December 31, 2021 Accrued employee compensation benefits $ 3, 409 $ 3, 032 Accrued direct selling costs 1, 593 1, 011 Accrued customer paid bottle deposits 1, 253 Accrued other 2, 153 1, 888 Total $ 8, 408 $ 6, 705 X- DefinitionTabular disclosure of other current liabilities. ReferencesNo definition available. Details Name: us- gaap_OtherCurrentLiabilitiesTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_PayablesAndAccrualsAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationEquity Based Compensation (Tables) 12 Months Ended Dec. 31, 2022 Share- Based Payment Arrangement [Abstract] Schedule for Fair Value of Stock Options Granted Estimated on the Date of Grant Using the Black- Scholes Option Year Ended December 31, Stock price $ 3. 40 $ 14. 00 Exercise Price 3. 93 14. 00 Expected term (years) (1) 6. 25 6. 06 Expected volatility (2) 62. 7 % 47. 5 % Risk- Free interest rate (3) 2. 7 % 0. 9 % Dividend yield (4) 0. 0 % 0. 0 % (1) Expected term represents the estimated period of time until an award is exercised and was determined using the simplified method. (2) Expected volatility is based on the historical volatility of a selected peer group over a period equivalent to the expected term. (3) The risk- free rate is an interpolation of yields on U. S. Treasury securities with maturities equivalent to the expected term. (4) We have assumed a dividend yield of zero as we have no plans to declare dividends in the foreseeable future. Summary of Stock Option Activity year ended December 31, 2022: Shares Weighted average exercise price Weighted average remaining life Intrinsic value (in thousands) Outstanding Balance as of January 1, 2022 1, 409, 693 $ 2. 30 Granted 1, 721, 320 $ 3. 93 Exercised (246, 415) $ 0. 50 Forfeited and expired (114, 844) $ 5. 14 Balance as of December 31, 2022 2, 769, 754 $ 3. 36 8. 0 $ 4, 455 Exercisable at the end of the period 945, 790 $ 1. 40 5. 3 $ 3, 273 Vested and expected to vest 2, 769, 754 $ 3. 36 8. 0 $ 4, 455 The total intrinsic values of options exercised during the year ended December 31, 2022 was $ 0. 9 million. Summary of Restricted Stock Unit Activity year ended December 31, 2022: Shares Weighted average grant date fair value Aggregate Intrinsic Value (in thousands) Balance unvested shares at January 1, 2022 7, 981, 444 $ 5. 33 Granted 1, 121, 740 $ 3. 41 Vested (6, 445, 278) * $ 5. 58 Forfeited (97, 316) $ 4. 81 Balance unvested at December 31, 2022 2, 560, 590 $ 3. 90 10, 473 Expected to vest at December 31, 2022 2, 560, 590 $ 3. 90 10, 473 * Shares vested includes 1, 345, 800 of RSUs which vested but are subject to a deferred settlement provision over the next three years and therefore have not been released. X- ReferencesNo definition available. Details Name: us- gaap_DisclosureOfCompensationRelatedCostsSharebasedPaymentsAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of the number and weighted- average grant date fair value for restricted stock units that were outstanding at the beginning and end of the year, and the number of restricted stock units that were granted, vested, or forfeited during the year. ReferencesReference 1: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (1)- URI https: // asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_ScheduleOfShareBasedCompensationRestrictedStockUnitsAwardActivityTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure for stock option plans. Includes, but is not limited to, outstanding awards at beginning and end of year, grants, exercises, forfeitures, and weighted- average grant date fair value. ReferencesReference 1: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (d)- URI https: // asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901Reference 2: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (e)- URI https: // asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901Reference 3: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (1)- URI https: // asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_ScheduleOfShareBasedCompensationStockOptionsActivityTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of the significant assumptions used during the year to estimate the fair value of stock options, including, but not limited to: (a) expected term of share options and similar instruments, (b) expected volatility of the entity' s shares, (c) expected dividends, (d) risk- free rate (s), and (e) discount for post- vesting restrictions. ReferencesReference 1: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (f) (2)- URI https: // asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_ScheduleOfShareBasedPaymentAwardStockOptionsValuationAssumptionsTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationMajor Customers, Accounts Receivable And Vendor Concentration (Tables) 12 Months Ended Dec. 31, 2022 Customer Concentration Risk [Member] | Revenue from Contract with Customer Benchmark [Member] Concentration Risk [Line Items] Summary Sales to Significant Customers The table below represents the Company' s major customers that accounted for more than 10 % of total net sales for the periods: Year Ended December 31, Customer A % % Customer B * % Customer C * % Customer D * % Customer Concentration Risk [Member] | Accounts Receivable [Member] Concentration Risk [Line Items] Summary Sales to Significant Customers The table below represents the Company' s customers that accounted for more than 10 % of total accounts receivable, net as of: December 31, 2022 December 31, 2021 Customer B * % Customer D % % Customer E % % Customer F * % Customer H % * Supplier Concentration Risk [Member] | Cost of Goods and Service Benchmark [Member] Concentration Risk [Line Items] Summary Sales to Significant Customers The table below represents raw material vendors that accounted for more than 10 % of all raw material purchases for the periods: Year Ended December 31, Vendor A % % Vendor B % % Vendor C % % * Less than 10 % of total net sales, accounts receivable, net or raw material purchases. X- DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesNo definition available. Details Name: us- gaap_ConcentrationRiskLineItems Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of the nature of a concentration, a benchmark to which it is compared, and the percentage that the risk is to the benchmark. ReferencesReference 1: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- Paragraph 21- URI https: // asc. fasb. org / extlink & oid = 123594938 & loc = d3e13537- 108611Reference 2: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- Paragraph 20- URI https: // asc. fasb. org / extlink & oid = 123594938 & loc = d3e13531- 108611Reference 3: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 275- SubTopic 10- Section 50- Paragraph 20- URI https: // asc. fasb. org / extlink & oid = 99393423 & loc = d3e6404- 108592Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 275- SubTopic 10- Section 50- Paragraph 16- URI https: // asc.

fasb. org / extlink & oid = 99393423 & loc = d3e6327- 108592Reference 5: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 275- SubTopic 10- Section 50- Paragraph 18- URI https: / / asc. fasb. org / extlink & oid = 99393423 & loc = d3e6351- 108592Reference 6: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 275- SubTopic 10- Section 50- Paragraph 21- URI https: / / asc. fasb. org / extlink & oid = 99393423 & loc = d3e6442- 108592 Details Name: us- gaap_SchedulesOfConcentrationOfRiskByRiskFactorTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- Details Name: us- gaap_ConcentrationRiskByTypeAxis = us- gaap_CustomerConcentrationRiskMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_ConcentrationRiskByBenchmarkAxis = us- gaap_RevenueFromContractWithCustomerMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_ConcentrationRiskByBenchmarkAxis = us- gaap_AccountsReceivableMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_ConcentrationRiskByTypeAxis = us- gaap_SupplierConcentrationRiskMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_ConcentrationRiskByBenchmarkAxis = us- gaap_CostOfGoodsTotalMember Namespace Prefix: Data Type: na Balance Type: Period Type: Loss Per Share (Tables) 12 Months Ended Dec. 31, 2022 Earnings Per Share [Abstract] Summary of Computation of Basic and Diluted Earnings per Share The following table sets forth reconciliations of the numerators and denominators used to compute basic and diluted earnings per share of Class A common stock: Year Ended December 31, (in thousands, except for share and per share amounts) Net loss per share: Numerator: Net loss and comprehensive loss $ (47, 647) $ (87, 667) Less: net loss attributable to Zevia LLC prior to the Reorganization Transactions — 1, 913 Less: net loss attributable to non- controlling interests 13, 790 39, 768 Add: adjustment to reallocate net loss to controlling interest (1, 298) (1) — Net loss to Zevia PBC $ (35, 155) $ (45, 986) Denominator: Weighted- average shares of Class A common stock outstanding – basic 41, 739, 061 34, 450, 409 Add: weighted average shares of vested and unreleased RSUs 1, 730, 322 (2) — Weighted- average basic and diluted shares 43, 469, 383 34, 450, 409 Loss per share of Class A common stock – basic $ (0. 81) $ (1. 33) (3) Loss per share of Class A common stock – diluted $ (0. 81) $ (1. 33) (3) (1) The numerator for the basic and diluted loss per share is adjusted for additional losses being attributed to controlling interest as a result of the impacts of vested but unreleased RSUs being included in the denominator of the basic and diluted loss per share. (2) The denominator for basic and diluted loss per share includes vested and unreleased RSUs as there are no conditions that would prevent these RSUs from being issued in the future as shares of Class A common stock except for the mere passage of time. (3) Represents earnings per share of Class A common stock and weighted- average shares of Class A common stock outstanding for the period from July 22, 2021 through December 31, 2021, the period following the Reorganization Transactions and IPO. Summary of Antidilutive Securities Excluded From Computation of Earnings Per Share Year Ended December 31, Zevia LLC Class B Common Units exchangeable to shares of Class A common Stock 26, 023, 476 30, 113, 152 Stock options 2, 239, 025 1, 483, 824 Restricted stock units 3, 473, 655 7, 981, 444 X- ReferencesNo definition available. Details Name: us- gaap_EarningsPerShareAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of securities (including those issuable pursuant to contingent stock agreements) that could potentially dilute basic earnings per share (EPS) in the future that were not included in the computation of diluted EPS because to do so would increase EPS amounts or decrease loss per share amounts for the period presented, by antidilutive securities. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 50- Paragraph 1- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 124432515 & loc = d3e3550- 109257 Details Name: us- gaap_ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of an entity' s basic and diluted earnings per share calculations, including a reconciliation of numerators and denominators of the basic and diluted per- share computations for income from continuing operations. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 50- Paragraph 1- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124432515 & loc = d3e3550- 109257 Details Name: us- gaap_ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationIncome Taxes And Tax Receivable Agreement (Tables) 12 Months Ended Dec. 31, 2022 Income Tax Disclosure [Abstract] Schedule of Income Tax Expense Income tax expense consists of the following: Year Ended December 31, Current Federal $ — $ — State Total Deferred Federal — — State — — Total — — Provision for income taxes $ $ Summary of Reconciliation Between the Effective Tax Rate and the Applicable U. S. Federal Statutory Income Tax Rate A reconciliation between the Company' s effective tax rate and the applicable U. S. federal statutory income tax rate is summarized as follows: Year Ended December 31, Tax computed at federal statutory rate 21. 0 % 21. 0 % State tax, net of federal tax benefit 0. 8 % 1. 7 % Permanent items and other (0. 8) % 0. 0 % Non- controlling interests (5. 8) % (10. 0) % Equity- based compensation (9. 2) % (3. 7) % Valuation allowance (6. 1) % (9. 0) % Effective Tax Rate (0. 1) % 0. 0 % Schedule of Components that Comprise Net Deferred Tax Assets The components that comprise the Company' s net deferred tax assets consist of the following: Year Ended December 31, Deferred tax assets Investment in Zevia LLC $ 53, 427 $ 47, 955 Net operating loss carryforwards 15, 970 4, 144 Equity- based compensation 3, 161 6, 840 Other temporary differences Total deferred tax assets 72, 662 58, 940 Valuation allowance for deferred tax assets (72, 662) (58, 940) Net deferred tax assets $ — $ — Summary of Activity Related to Valuation Allowance The following table summarizes the activity related to the Company' s valuation allowance: Year Ended December 31, Balance, beginning of the year $ 58, 940 $ — Increases related to current year positions 13, 722 58, 940 Balance, end of the year $ 72, 662 $ 58, 940 X- ReferencesNo definition available. Details Name: us- gaap_IncomeTaxDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of the components of income tax expense attributable to continuing operations for each year presented including, but not limited to: current tax expense (benefit), deferred tax expense (benefit), investment tax credits, government grants, the benefits of operating loss carryforwards, tax expense that results from allocating certain tax benefits either directly to contributed capital or to reduce goodwill or other noncurrent intangible assets of an acquired entity, adjustments of a deferred tax liability or asset for enacted changes in tax laws or rates or a change in the tax status of the entity, and adjustments of the beginning- of- the- year balances of a valuation allowance because of a change in circumstances that causes a change in judgment about the realizability of the related deferred tax asset in future years. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 9- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32639- 109319 Details Name: us- gaap_ScheduleOfComponentsOfIncomeTaxExpenseBenefitTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of the components of net deferred tax asset or liability recognized in an entity' s statement of financial position, including the following: the total of all deferred tax liabilities, the total of all deferred tax assets, the total valuation allowance recognized for deferred tax assets. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32537- 109319 Details Name: us- gaap_ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of the reconciliation using percentage or dollar amounts of the reported amount of income tax expense attributable to continuing operations for the year to the amount of income tax expense that would result from applying domestic federal statutory tax rates to pretax income from continuing operations. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 12- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32687- 109319 Details Name: us- gaap_ScheduleOfEffectiveIncomeTaxRateReconciliationTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of valuation allowances to reduce deferred tax assets to net realizable value, including identification of the deferred tax asset more likely than not will not be fully realized and the corresponding amount of the valuation allowance. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 2- Subparagraph (e)- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32537- 109319 Details Name: us- gaap_SummaryOfValuationAllowanceTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationUnaudited Quarterly Information (Tables) 12 Months Ended Dec. 31, 2022 Quarterly Financial Information Disclosure [Abstract] Summary of Unaudited Quarterly Financial Data The following summarizes selected unaudited quarterly financial data for the year ended December 31, 2022 (amounts may not sum due to rounding): (in thousands, except share and per share amounts) First Quarter Second Quarter Third Quarter Fourth Quarter Net sales $ 38, 034 $ 45, 542 $ 44, 239 $ 35, 366 Gross profit 15, 879 (1) 19, 321 (1) 19, 168 15, 653 Loss from operations (17, 555) (14, 743) (9, 221) (6, 349) Loss before income taxes (17, 473) (14, 787) (9, 195) (6, 127) Net loss and comprehensive loss (17, 485) (14, 796) (9, 196) (6, 170) Net loss attributable to Zevia PBC (10, 898) (11, 090) (7, 484) (4, 385) Basic earnings per share (0. 28) (2) (0. 27) (2) (0. 16) (2) (0. 09) Diluted earnings per share (0. 28) (2) (0. 27) (2) (0. 16) (2) (0. 09) Weighted- average shares of Class A Common Stock- basic and diluted 38, 371, 713 (2) 42, 051, 987 (2) $ 45, 938, 507 (2) 47, 368, 849 The following summarizes selected unaudited quarterly financial data for the year ended December 31, 2021 (amounts may not sum due to rounding): (in thousands, except share and per share amounts) First Quarter Second Quarter Third Quarter Fourth Quarter Net sales $ 30, 694 $ 34, 352 $ 38, 956 $ 34, 170 Gross profit 14, 704 (3) 16, 673 (3) 17, 767 (3) 14, 797 (3) Loss from operations (707) (49, 498) (4) (37, 464) (4) Loss before income taxes (749) (49, 711) (4) (37, 420) (4) Net loss and comprehensive loss (749) (49, 761) (37, 404) Net loss attributable to Zevia PBC — — (25, 823) (20, 163) Basic earnings per share N / A (5) N / A (5) (0. 75) (0. 59) Diluted earnings per share N / A (5) N / A (5) (0. 75) (0. 59) Weighted- average shares of Class A Common Stock- basic and diluted N / A (5) N / A (5) 34, 440, 982 34, 450, 409 (1) The Company reclassified $ 1. 3 million and $ 1. 9 million of expenses in the first and second quarter of 2022, respectively, which were previously recorded as cost of goods sold to selling and marketing expenses to conform to the current presentation. (2) The Company has revised basic and diluted earnings per share amounts for the first, second, and third quarters of 2022 to include the impact of vested but unreleased restricted stock units which were previously excluded from the respective basic and diluted earnings per share computations. The impact of this immaterial correction was to decrease both basic and diluted loss per share by $ 0. 02, $ 0. 01, and $ 0. 01, respectively, from the amounts previously reported in the Company' s Form 10- Q for each of the respective first, second, and third quarters of 2022. (3) The Company reclassified $ 0. 5 million, $ 0. 4 million, $ 0. 8 million, and $ 1. 0 million of expenses in the first, second, third, and fourth quarter of 2021, respectively, which were previously recorded as cost of goods sold to selling and marketing expenses to conform to the current presentation. (4) Net loss in the second half of 2021 increased primarily due to $ 45. 7 million and $ 31. 9 million, respectively, of equity- based compensation in the third and fourth quarter of 2021 relating to restricted stock unit awards and phantom stock awards that generally vest over six months following the IPO. (5) Prior to the IPO, the Zevia LLC membership structure included various classes of Preferred

~~Units and Common units. The Company analyzed the calculation of earnings per unit for periods prior to the IPO and determined that it resulted in values that would not be meaningful to the users of these consolidated financial statements. Therefore, earnings per share information has not been presented for the periods prior to the IPO. X- ReferencesNo definition available. Details Name: us- gaap_QuarterlyFinancialInformationDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of quarterly financial data. Includes, but is not limited to, financial information for fiscal quarters, cumulative effect of a change in accounting principle and earnings per share data. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 270- SubTopic 10- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 126900988 & loc = d3e1280- 108306 Details Name: us- gaap_ScheduleOfQuarterlyFinancialInformationTableTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationDescription of Business and Basis of Presentation- Additional Information (Detail)- USD ($) $ / shares in Units, $ in Thousands 12 Months EndedJul. 21, 2021 Dec. 31, 2021 Dec. 31, 2022Organization Consolidation And Presentation Of Financial Statements [Line Items] Preferred stock, shares authorized 10, 000, 000 10, 000, 000Issuance of common stock, net of commission $ 90, 080 Common Class A [Member] Organization Consolidation And Presentation Of Financial Statements [Line Items] Common stock shares authorized 550, 000, 000Common Class A [Member] | Blocker Companies [Member] Organization Consolidation And Presentation Of Financial Statements [Line Items] Business acquisition, consideration in cash $ 23, 700 Business acquisition, percentage of owners acquired 100. 00 % Business acquisition, equity interest issued, number of shares 23, 716, 450 Common Class B Units [Member] Organization Consolidation And Presentation Of Financial Statements [Line Items] Partners' Capital Account, Sale of Units $ 25, 500 Common Class B Units [Member] | Blocker Companies [Member] Organization Consolidation And Presentation Of Financial Statements [Line Items] Issuance of units 1, 811, 298 IPO [Member] | Common Class A [Member] Organization Consolidation And Presentation Of Financial Statements [Line Items] Stock issued during period shares new issues 6, 900, 000 6, 900, 000 Proceeds from issuance of initial public offering $ 81, 700 Payments for repurchase of initial public offering 8, 400 Issuance of common stock, net of commission $ 7 Zevia L L C [Member] Organization Consolidation And Presentation Of Financial Statements [Line Items] Percentage of ownership and economic interest held by parent 53. 40 % 68. 70 % Percentage of ownership and economic interest held by non- controlling interest 46. 60 % 31. 30 % Zevia L L C [Member] | IPO [Member] | Common Class A [Member] Organization Consolidation And Presentation Of Financial Statements [Line Items] Stock issued during period shares new issues 3, 767, 440 Issuance of common stock, net of commission $ 3 ZEVIA PBC [Member] Organization Consolidation And Presentation Of Financial Statements [Line Items] Proceeds from initial public offering utilized for cancellation Of options outstanding $ 400 Common stock shares authorized 800, 000, 000 Preferred stock, shares authorized 10, 000, 000 ZEVIA PBC [Member] | Common Class A [Member] Organization Consolidation And Presentation Of Financial Statements [Line Items] Partners' Capital Account, Sale of Units $ 90, 100 Number of additional Shares acquired by underwriter from selling stockholders 32, 560 Common stock shares authorized 550, 000, 000 ZEVIA PBC [Member] | Common Class B Units [Member] Organization Consolidation And Presentation Of Financial Statements [Line Items] Common stock shares authorized 250, 000, 000 Issuance of units 1, 956, 142 Common Stock, Exchange Basis one- for- one basis ZEVIA PBC [Member] | IPO [Member] | Common Class A [Member] Organization Consolidation And Presentation Of Financial Statements [Line Items] Stock issued during period shares new issues 10, 700, 000 Sale of stock, price per share $ 14. 00 Proceeds from issuance of initial public offering $ 139, 700 Number of additional Shares acquired by underwriter from selling stockholders 1, 605, 000 Underwriting discounts and commissions $ 10, 100 X- DefinitionNumber of shares of equity interests issued or issuable to acquire entity. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 805- SubTopic 30- Section 50- Paragraph 1- Subparagraph (b) (4)- URI https: / / asc. fasb. org / extlink & oid = 126975305 & loc = d3e6927- 128479 Details Name: us- gaap_BusinessAcquisitionEquityInterestsIssuedOrIssuableNumberOfSharesIssued Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionPercentage of voting equity interests acquired at the acquisition date in the business combination. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 805- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 79982066 & loc = d3e1392- 128463 Details Name: us- gaap_BusinessAcquisitionPercentageOfVotingInterestsAcquired Namespace Prefix: us- gaap_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: instantX- DefinitionThe maximum number of common shares permitted to be issued by an entity' s charter and bylaws. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_CommonStockSharesAuthorized Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionThe equity interest of noncontrolling shareholders, partners or other equity holders in consolidated entity. ReferencesNo definition available. Details Name: us- gaap_MinorityInterestOwnershipPercentageByNoncontrollingOwners Namespace Prefix: us- gaap_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: instantX- DefinitionThe parent entity' s interest in net assets of the subsidiary, expressed as a percentage. ReferencesNo definition available. Details Name: us- gaap_MinorityInterestOwnershipPercentageByParent Namespace Prefix: us- gaap_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: instantX- DefinitionTotal change in each class of partners' capital accounts during the year due to the sale of units. All partners include general, limited and preferred partners. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 3- 04)- URI https: / / asc. fasb. org / extlink & oid = 120397183 & loc = d3e187085- 122770Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section S99- Paragraph 5- Subparagraph (SAB Topic 4. F)- URI https: / / asc. fasb. org / extlink & oid = 120397183 & loc = d3e187171- 122770 Details Name: us- gaap_PartnersCapitalAccountSaleOfUnits Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionTotal units issued during the year due to the sale of units. All partners include general, limited and preferred partners. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 3- 04)- URI https: / / asc. fasb. org / extlink & oid = 120397183 & loc = d3e187085- 122770 Details Name: us- gaap_PartnersCapitalAccountUnitsSaleOfUnits Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionThe cash outflow associated with the repurchase of amount received from entity' s first offering of stock to the public. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 15- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3291- 108585 Details Name: us- gaap_PaymentsForRepurchaseOfInitialPublicOffering Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe cash outflow associated with the acquisition of business during the period. The cash portion only of the acquisition price. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 805- SubTopic 30- Section 50- Paragraph 1- Subparagraph (b) (1)- URI https: / / asc. fasb. org / extlink & oid = 126975305 & loc = d3e6927- 128479Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 13- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3213- 108585 Details Name: us- gaap_PaymentsToAcquireBusinessesGross Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe maximum number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) permitted to be issued by an entity' s charter and bylaws. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (28))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_PreferredStockSharesAuthorized Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionThe cash inflow associated with the amount received from entity' s first offering of stock to the public. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 14- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3255- 108585 Details Name: us- gaap_ProceedsFromIssuanceInitialPublicOffering Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe number of shares issued or sold by the subsidiary or equity method investee per stock transaction. ReferencesNo definition available. Details Name: us- gaap_SaleOfStockNumberOfSharesIssuedInTransaction Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionPer share amount received by subsidiary or equity investee for each share of common stock issued or sold in the stock transaction. ReferencesNo definition available. Details Name: us- gaap_SaleOfStockPricePerShare Namespace Prefix: us- gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: instantX- DefinitionNumber of new stock issued during the period. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section 50- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 126973232 & loc = d3e21463- 112644Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 3- 04)- URI https: / / asc. fasb. org / extlink & oid = 120397183 & loc = d3e187085- 122770Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (28))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionEquity impact of the value of new stock issued during the period. Includes shares issued in an initial public offering or a secondary public offering. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 3- 04)- URI https: / / asc. fasb. org / extlink & oid = 120397183 & loc = d3e187085- 122770Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section 50- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 126973232 & loc = d3e21463- 112644Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1-~~

Subparagraph (SX 210. 5- 02 (28))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_StockIssuedDuringPeriodValueNewIssues Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionCommon stock exchange basis. ReferencesNo definition available. Details Name: zvia_CommonStockExchangeBasis Namespace Prefix: zvia_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionOrganization Consolidation And Presentation Of Financial Statements [Line Item]. ReferencesNo definition available. Details Name: zvia_OrganizationConsolidationAndPresentationOfFinancialStatementsLineItems Namespace Prefix: zvia_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionProceeds from initial public offering utilized for cancellation Of options outstanding. ReferencesNo definition available. Details Name: zvia_ProceedsFromInitialPublicOfferingUtilizedForCancellationOfOptionsOutstanding Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionUnderwriter discounts and commissions. ReferencesNo definition available. Details Name: zvia_UnderwriterDiscountsAndCommissions Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- Details Name: us- gaap_StatementClassOfStockAxis = us- gaap_CommonClassAMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_BusinessAcquisitionAxis = zvia_BlockerCompaniesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_StatementClassOfStockAxis = zvia_CommonClassBUnitsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_SubsidiarySaleOfStockAxis = us- gaap_IPOMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_OwnershipAxis = zvia_ZeviaLLCMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_ConsolidatedEntitiesAxis = srt_ParentCompanyMember Namespace Prefix: Data Type: na Balance Type: Period Type: Summary of Significant Accounting Policies- Additional Information (Detail)- USD ($) 12 Months EndedDec. 31, 2022 Dec. 31, 2021New Accounting Pronouncements or Change in Accounting Principle [Line Items] Short- Term Investments $ 0 $ 30, 000, 000Investments Impairment chargesNet debt issuance cost 300, 000Customer incentives and allowances 5, 600, 000 3, 500, 000Cost and expenses 15, 400, 000 13, 200, 000Foreign currency transaction (losses) gains 200, 000 0. 0Marketing and advertising expense 11, 100, 000 12, 600, 000Impairment chargesInventory valuation reserves 400, 000 400, 000Fair value Transfer $ 0Dividend yield [1] 0. 00 % Customer Relationships [Member] New Accounting Pronouncements or Change in Accounting Principle [Line Items] Useful lives 5 years Computer software [Member] New Accounting Pronouncements or Change in Accounting Principle [Line Items] Useful lives 3 years Fair value measurements recurring member New Accounting Pronouncements or Change in Accounting Principle [Line Items] Fair value net asset liability $ 0 $ 0Zevia L L C [Member] New Accounting Pronouncements or Change in Accounting Principle [Line Items] Percentage of ownership and economic interest held by parent 68. 70 % 53. 40 % Short- Term Investments $ 30, 000, 000 Cash and Cash Equivalents, at Carrying Value $ 27, 000, 000. 0 [1] (4) We have assumed a dividend yield of zero as we have no plans to declare dividends in the foreseeable future. X- DefinitionAmount of write- down of assets recognized in the income statement. Includes, but is not limited to, losses from tangible assets, intangible assets and goodwill. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 360- SubTopic 10- Section 45- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 126905981 & loc = d3e2420- 110228 Details Name: us- gaap_AssetImpairmentCharges Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short- term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3044- 108585Reference 2: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section 45- Paragraph 1- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124098289 & loc = d3e6676- 107765Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (1))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_CashAndCashEquivalentsAtCarryingValue Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionTotal costs of sales and operating expenses for the period. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03)- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227 Details Name: us- gaap_CostsAndExpenses Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount, after accumulated amortization, of debt issuance costs. Includes, but is not limited to, legal, accounting, underwriting, printing, and registration costs. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 20- Section 50- Paragraph 1D- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 123466505 & loc = SL123495340- 112611Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 835- SubTopic 30- Section 45- Paragraph 3- URI https: / / asc. fasb. org / extlink & oid = 124435984 & loc = d3e28555- 108399 Details Name: us- gaap_DeferredFinanceCostsNet Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionFair value of asset after deduction of liability. ReferencesNo definition available. Details Name: us- gaap_FairValueNetAssetLiability Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionUseful life of finite- lived intangible assets, in' PnYnMnDTnHnMnS' format, for example,' P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. ReferencesNo definition available. Details Name: us- gaap_FiniteLivedIntangibleAssetUsefulLife Namespace Prefix: us- gaap_ Data Type: xbrli: durationItemType Balance Type: na Period Type: durationX- DefinitionAmount before tax of foreign currency transaction realized and unrealized gain (loss) recognized in the income statement. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 830- SubTopic 20- Section 45- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 125521441 & loc = d3e30690- 110894Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 830- SubTopic 20- Section 35- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 123602790 & loc = d3e30226- 110892Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 830- SubTopic 10- Section 45- Paragraph 17- URI https: / / asc. fasb. org / extlink & oid = 126980362 & loc = d3e28228- 110885Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 830- SubTopic 20- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 124440516 & loc = d3e30840- 110895 Details Name: us- gaap_ForeignCurrencyTransactionGainLossBeforeTax Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe amount of impairment loss recognized in the period resulting from the write- down of the carrying amount of an intangible asset (excluding goodwill) to fair value. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 30- Section 50- Paragraph 3- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 66006027 & loc = d3e16373- 109275 Details Name: us- gaap_ImpairmentOfIntangibleAssetsExcludingGoodwill Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of valuation reserve for inventory. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (6))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 330- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SAB TOPIC 5. BB)- URI https: / / asc. fasb. org / extlink & oid = 27011343 & loc = d3e100047- 122729 Details Name: us- gaap_InventoryValuationReserves Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionSum of the carrying amounts as of the balance sheet date of all investments. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 03. 1 (h))- URI https: / / asc. fasb. org / extlink & oid = 126734703 & loc = d3e572229- 122910 Details Name: us- gaap_Investments Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionThe total expense recognized in the period for promotion, public relations, and brand or product advertising. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03. 4)- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227 Details Name: us- gaap_MarketingAndAdvertisingExpense Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe parent entity' s interest in net assets of the subsidiary, expressed as a percentage. ReferencesNo definition available. Details Name: us- gaap_MinorityInterestOwnershipPercentageByParent Namespace Prefix: us- gaap_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: instantX- DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesNo definition available. Details Name: us- gaap_NewAccountingPronouncementsOrChangeInAccountingPrincipleLineItems Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe estimated dividend rate (a percentage of the share price) to be paid (expected dividends) to holders of the underlying shares over the option' s term. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (f) (2) (iii)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedDividendRate Namespace Prefix: us- gaap_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: durationX- DefinitionAmount of investments including trading securities, available- for- sale securities, held- to- maturity securities, and short- term investments classified as other and current. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 03 (4))- URI https: / / asc. fasb. org / extlink & oid = 126897435 & loc = d3e534808- 122878Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting

~~Standards Codification- Topic 942- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 03 (5))- URI https: / / asc. fasb. org / extlink & oid = 126897435 & loc = d3e534808- 122878Reference 3: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (8))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 03 (a) (1) (g))- URI https: / / asc. fasb. org / extlink & oid = 126734703 & loc = d3e572229- 122910 Details Name: us- gaap_ShortTermInvestments Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionCustomer Incentives -~~ **Incentive** ~~and Allowances ReferencesNo definition available. Details Name: zvia_CustomerIncentivesAndAllowances Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionFair value transfer ReferencesNo definition available. Details Name: zvia_FairValueTransfer Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- Details Name: us- gaap_FiniteLivedIntangibleAssetsByMajorClassAxis = us- gaap_CustomerRelationshipsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_FiniteLivedIntangibleAssetsByMajorClassAxis = us- gaap_ComputerSoftwareIntangibleAssetMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_FairValueByMeasurementFrequencyAxis = us- gaap_FairValueMeasurementsRecurringMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_OwnershipAxis = zvia_ZeviaLLCMember Namespace Prefix: Data Type: na Balance Type: Period Type: Summary of Significant Accounting Policies- Summary of Reclassification of Consolidated Balance Sheet (Details)- USD ($) $ in Thousands Dec. 31, 2022 Dec. 31, 2021Property and equipment, net $ 4, 641 $ 3, 169Intangible assets, net $ 4, 385 4, 233Previously Reported [Member] Property and equipment, net 3, 664Intangible assets, net 3, 738Restatement Adjustment [Member] Property and equipment, net (495) Intangible assets, net $ 495X- DefinitionSum of the carrying amounts of all intangible assets, excluding goodwill, as of the balance sheet date, net of accumulated amortization and impairment charges. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 30- Section 50- Paragraph 2- Subparagraph ((a) (1), (b))- URI https: / / asc. fasb. org / extlink & oid = 66006027 & loc = d3e16323- 109275Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 30- Section 45- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 6388964 & loc = d3e16212- 109274 Details Name: us- gaap_IntangibleAssetsNetExcludingGoodwill Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount after accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business to produce goods and services and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 360- SubTopic 10- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 6391035 & loc = d3e2868- 110229Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 03 (a) (8))- URI https: / / asc. fasb. org / extlink & oid = 126734703 & loc = d3e572229- 122910Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 360- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 124429447 & loc = SL124453093- 239630Reference 4: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 55- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 84165509 & loc = d3e56426- 112766 Details Name: us- gaap_PropertyPlantAndEquipmentNet Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- Details Name: srt_RestatementAxis = srt_ScenarioPreviouslyReportedMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_RestatementAxis = srt_RestatementAdjustmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: Summary of Significant Accounting Policies- Summary of Reclassifications of Consolidated Statement of Operations and Comprehensive Loss (Detail)- USD ($) $ in Thousands 3 Months Ended 12 Months EndedDec. 31, 2022 Sep. 30, 2022 Jun. 30, 2022 Mar. 31, 2022 Dec. 31, 2021 Sep. 30, 2021 Jun. 30, 2021 Mar. 31, 2021 Dec. 31, 2022 Dec. 31, 2021Cost of goods sold $ 93, 160 $ 74, 231Gross Profit $ 15, 653 $ 19, 168 $ 19, 321 [1] $ 15, 879 [1] $ 14, 797 [2] $ 17, 767 [2] $ 16, 673 [2] $ 14, 704 [2] 70, 021 63, 941Selling and marketing $ 52, 869 45, 130Previously Reported [Member] Cost of goods sold 76, 958Gross Profit 61, 214Selling and marketing 42, 403Revision of Prior Period, Adjustment [Member] Cost of goods sold (2, 727) Gross Profit 2, 727Selling and marketing $ 1, 900 $ 1, 300 $ 800 $ 1, 000 $ 400 $ 500 $ 2, 727 [1] The Company reclassified $ 1. 3 million and $ 1. 9 million of expenses in the first and second quarter of 2022, respectively, which were previously recorded as cost of goods sold to selling and marketing expenses to conform to the current presentation. [2] The Company reclassified $ 0. 5 million, $ 0. 4 million, $ 0. 8 million, and $ 1. 0 million of expenses in the first, second, third, and fourth quarter of 2021, respectively, which were previously recorded as cost of goods sold to selling and marketing expenses to conform to the current presentation. X- DefinitionThe aggregate costs related to goods produced and sold and services rendered by an entity during the reporting period. This excludes costs incurred during the reporting period related to financial services rendered and other revenue generating activities. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 924- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SAB Topic 11. L)- URI https: / / asc. fasb. org / extlink & oid = 6472922 & loc = d3e499488- 122856Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03. 2 (a), (d))- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227 Details Name: us- gaap_CostOfGoodsAndServicesSold Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAggregate revenue less cost of goods and services sold or operating expenses directly attributable to the revenue generation activity. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 31- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8924- 108599Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 30- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8906- 108599Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 323- SubTopic 10- Section 50- Paragraph 3- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 114001798 & loc = d3e33918- 111571Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (B))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 9: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (ii))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (g) (1) (ii))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 14: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- Paragraph 28- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 123596393 & loc = d3e14064- 108612Reference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 16: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 17: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 18: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03. 1, 2)- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227Reference 19: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (e)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599 Details Name: us- gaap_GrossProfit Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe aggregate total amount of expenses directly related to the marketing or selling of products or services. ReferencesNo definition available. Details Name: us- gaap_SellingAndMarketingExpense Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- Details Name: srt_RestatementAxis = srt_ScenarioPreviouslyReportedMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_RestatementAxis = srt_RestatementAdjustmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: Summary of Significant Accounting Policies- Summary of Changes in the Allowance for Doubtful Accounts (Detail)- USD ($) $ in Thousands 12 Months EndedDec. 31, 2022 Dec. 31, 2021Accounting Policies [Abstract] Balance, beginning of the year $ 10 $ 0Provision (recovery) for bad debt (10) Balance, end of the year $ 0 $ 10X- ReferencesNo definition available. Details Name: us- gaap_AccountingPoliciesAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance~~

~~Type: na Period Type: durationX- DefinitionAmount of allowance for credit loss on accounts receivable. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 326- SubTopic 20- Section 50- Paragraph 13- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124255953 & loc = SL82919249- 210447Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 310- SubTopic 10- Section 50- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 123577603 & loc = d3e5074- 111524Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 326- SubTopic 20- Section 50- Paragraph 13- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 124255953 & loc = SL82919249- 210447Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 326- SubTopic 20- Section 45- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 124255206 & loc = SL82895884- 210446Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (4))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_AllowanceForDoubtfulAccountsReceivable Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of expense (reversal of expense) for expected credit loss on accounts receivable. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 326- SubTopic 20- Section 50- Paragraph 13- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 124255953 & loc = SL82919249- 210447Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (5))- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227 Details Name: us- gaap_ProvisionForDoubtfulAccounts Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationSummary of Significant Accounting Policies- Summary of estimated useful lives of the assets (Details) 12 Months Ended Dec. 31, 2022 Leasehold Improvements [Member] Property, Plant and Equipment [Line Items] Useful Life Shorter of lease term or estimated useful lifeComputer Equipment and Software [Member] Property, Plant and Equipment [Line Items] Estimated Useful Life (In Years) 3 yearsFurniture and Equipment [Member] | Maximum Member Property, Plant and Equipment [Line Items] Estimated Useful Life (In Years) 7 yearsFurniture and Equipment [Member] | Minimum Member Property, Plant and Equipment [Line Items] Estimated Useful Life (In Years) 4 yearsVehicles [Member] Property, Plant and Equipment [Line Items] Estimated Useful Life (In Years) 5 yearsQuality Control Equipment [Member] | Maximum Member Property, Plant and Equipment [Line Items] Estimated Useful Life (In Years) 7 yearsQuality Control Equipment [Member] | Minimum Member Property, Plant and Equipment [Line Items] Estimated Useful Life (In Years) 2 yearsBuildings and Improvements [Member] | Maximum Member Property, Plant and Equipment [Line Items] Estimated Useful Life (In Years) 30 yearsBuildings and Improvements [Member] | Minimum Member Property, Plant and Equipment [Line Items] Estimated Useful Life (In Years) 7 yearsX- DefinitionDescribes the periods of time over which an entity anticipates to receive utility from its property, plant and equipment (that is, the periods of time over which an entity allocates the initial cost of its property, plant and equipment). ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 360- SubTopic 10- Section 35- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 126905813 & loc = d3e1205- 110223 Details Name: us- gaap_PropertyPlantAndEquipmentEstimatedUsefulLives Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesNo definition available. Details Name: us- gaap_PropertyPlantAndEquipmentLineItems Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionUseful life of long lived, physical assets used in the normal conduct of business and not intended for resale, in' PnYnMnDTnHnMnS' format, for example,' P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. Examples include, but not limited to, land, buildings, machinery and equipment, office equipment, furniture and fixtures, and computer equipment. ReferencesNo definition available. Details Name: us- gaap_PropertyPlantAndEquipmentUsefulLife Namespace Prefix: us- gaap_ Data Type: xbrli: durationItemType Balance Type: na Period Type: durationX- Details Name: us- gaap_PropertyPlantAndEquipmentByTypeAxis = us- gaap_LeaseholdImprovementsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_PropertyPlantAndEquipmentByTypeAxis = us- gaap_ComputerEquipmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_PropertyPlantAndEquipmentByTypeAxis = us- gaap_FurnitureAndFixturesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_RangeAxis = srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_RangeAxis = srt_MinimumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_PropertyPlantAndEquipmentByTypeAxis = us- gaap_VehiclesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_PropertyPlantAndEquipmentByTypeAxis = zvia_QualityControlEquipmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_PropertyPlantAndEquipmentByTypeAxis = us- gaap_BuildingAndBuildingImprovementsMember Namespace Prefix: Data Type: na Balance Type: Period Type: Revenues- Summary of Disaggregation of Revenue (Detail)- USD ($) $ in Thousands 12 Months EndedDec. 31, 2022 Dec. 31, 2021Disaggregation of Revenue [Line Items] Net sales $ 163, 181 $ 138, 172Retail sales [Member] Disaggregation of Revenue [Line Items] Net sales 145, 041 119, 884Online / e- commerce [Member] Disaggregation of Revenue [Line Items] Net sales 18, 140 18, 288United States Disaggregation of Revenue [Line Items] Net sales 145, 180 125, 378Canada Disaggregation of Revenue [Line Items] Net sales $ 18, 001 $ 12, 794X- DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesNo definition available. Details Name: us- gaap_DisaggregationOfRevenueLineItems Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount, excluding tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue- producing transaction, including, but not limited to, sales, use, value added and excise. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 30- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8906- 108599Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 40- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e9031- 108599Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 41- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e9038- 108599Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 606- SubTopic 10- Section 50- Paragraph 4- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126920106 & loc = SL49130543- 203045Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599Reference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 42- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e9054- 108599Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 606- SubTopic 10- Section 50- Paragraph 5- URI https: / / asc. fasb. org / extlink & oid = 126920106 & loc = SL49130545- 203045Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 924- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SAB Topic 11. L)- URI https: / / asc. fasb. org / extlink & oid = 6472922 & loc = d3e499488- 122856 Details Name: us- gaap_RevenueFromContractWithCustomerExcludingAssessedTax Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- Details Name: us- gaap_ContractWithCustomerSalesChannelAxis = us- gaap_SalesChannelDirectlyToConsumerMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_ContractWithCustomerSalesChannelAxis = us- gaap_SalesChannelThroughIntermediaryMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_StatementGeographicalAxis = country_US Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_StatementGeographicalAxis = country_CA Namespace Prefix: Data Type: na Balance Type: Period Type: Revenues- Additional Information (Detail)- USD ($) Dec. 31, 2022 Dec. 31, 2021Revenue from Contract with Customer [Abstract] Revenue, remaining performance obligation, amount $ 0 $ 0X- ReferencesNo definition available. Details Name: us- gaap_RevenueFromContractWithCustomerAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount of transaction price allocated to performance obligation that has not been recognized as revenue. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 606- SubTopic 10- Section 50- Paragraph 13- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126920106 & loc = SL49130556- 203045 Details Name: us- gaap_RevenueRemainingPerformanceObligation Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantInventories- Summary of Inventories (Detail)- USD ($) $ in Thousands Dec. 31, 2022 Dec. 31, 2021Inventory Disclosure [Abstract] Raw materials $ 7, 527 $ 10, 193Finished goods 20, 049 21, 308Inventories $ 27, 576 $ 31, 501X- ReferencesNo definition available. Details Name: us- gaap_InventoryDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionCarrying amount, net of valuation reserves and adjustments, as of the balance sheet date of merchandise or goods held by the company that are readily available for sale. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 330- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SAB Topic 5. BB)- URI https: / / asc. fasb. org / extlink & oid = 27011343 & loc = d3e100047- 122729Reference 2: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (6) (a) (1))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_InventoryFinishedGoodsNetOfReserves Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount after valuation and LIFO reserves of inventory expected to be sold, or consumed within one year or operating cycle, if longer. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting~~

Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (6))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 2: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section 45- Paragraph 1- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 124098289 & loc = d3e6676- 107765Reference 3: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 55- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 84165509 & loc = d3e56426- 112766 Details Name: us- gaap_InventoryNet Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionCarrying amount, net of valuation reserves and adjustments, as of the balance sheet date of unprocessed items to be consumed in the manufacturing or production process. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 330- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SAB Topic 5. BB)- URI https: / / asc. fasb. org / extlink & oid = 27011343 & loc = d3e100047- 122729Reference 2: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (6) (a) (4))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_InventoryRawMaterialsNetOfReserves Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantProperty and Equipment, Net- Summary of Property and Equipment (Detail)- USD ($) $ in Thousands Dec. 31, 2022 Dec. 31, 2021Property, Plant and Equipment [Line Items] Property, Plant and Equipment, Gross $ 6, 709 $ 4, 602Less accumulated depreciation (2, 068) (1, 433) Property and equipment, net 4, 641 3, 169Land [Member] Property, Plant and Equipment [Line Items] Property, Plant and Equipment, GrossLeasehold Improvements [Member] Property, Plant and Equipment [Line Items] Property, Plant and Equipment, GrossComputer Equipment and Software [Member] Property, Plant and Equipment [Line Items] Property, Plant and Equipment, Gross [1] Furniture and Equipment [Member] Property, Plant and Equipment [Line Items] Property, Plant and Equipment, GrossVehicles [Member] Property, Plant and Equipment [Line Items] Property, Plant and Equipment, GrossQuality Control Equipment [Member] Property, Plant and Equipment [Line Items] Property, Plant and Equipment, Gross 1, 635Buildings and improvements [Member] Property, Plant and Equipment [Line Items] Property, Plant and Equipment, Gross 1, 610 1, 443Assets not yet Placed in Service [Member] Property, Plant and Equipment [Line Items] Property, Plant and Equipment, Gross $ 1, 128 $ 456 [1] (1) During the year ended December 31, 2022, the Company reclassified computer software costs from property and equipment, net, to intangible assets, net. Refer to Note 2- Summary of Significant Accounting Policies for amounts reclassified. X- DefinitionAmount of accumulated depreciation, depletion and amortization for physical assets used in the normal conduct of business to produce goods and services. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 360- SubTopic 10- Section 50- Paragraph 1- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 6391035 & loc = d3e2868- 110229Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (14))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount before accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (13))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 360- SubTopic 10- Section 50- Paragraph 1- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 6391035 & loc = d3e2868- 110229 Details Name: us- gaap_PropertyPlantAndEquipmentGross Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesNo definition available. Details Name: us- gaap_PropertyPlantAndEquipmentLineItems Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount after accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business to produce goods and services and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 360- SubTopic 10- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 6391035 & loc = d3e2868- 110229Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 03 (a) (8))- URI https: / / asc. fasb. org / extlink & oid = 126734703 & loc = d3e572229- 122910Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 360- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 124429447 & loc = SL124453093- 239630Reference 4: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 55- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 84165509 & loc = d3e56426- 112766 Details Name: us- gaap_PropertyPlantAndEquipmentNet Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- Details Name: us- gaap_PropertyPlantAndEquipmentByTypeAxis = us- gaap_LandMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_PropertyPlantAndEquipmentByTypeAxis = us- gaap_LeaseholdImprovementsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_PropertyPlantAndEquipmentByTypeAxis = us- gaap_ComputerEquipmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_PropertyPlantAndEquipmentByTypeAxis = us- gaap_FurnitureAndFixturesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_PropertyPlantAndEquipmentByTypeAxis = us- gaap_VehiclesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_PropertyPlantAndEquipmentByTypeAxis = zvia_QualityControlEquipmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_PropertyPlantAndEquipmentByTypeAxis = us- gaap_BuildingMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_PropertyPlantAndEquipmentByTypeAxis = zvia_AssetsNotYetPlacedInServiceMember Namespace Prefix: Data Type: na Balance Type: Period Type: Property and Equipment, Net- Additional Information (Detail)- USD ($) $ in Millions 12 Months EndedDec. 31, 2022 Dec. 31, 2021Property, Plant and Equipment [Line Items] Depreciation expense $ 0. 7 $ 0. 6INDIANA | Warehouse Facility [Member] Property, Plant and Equipment [Line Items] Purchase price of asset $ 1. 7X- DefinitionThe amount of expense recognized in the current period that reflects the allocation of the cost of tangible assets over the assets' useful lives. Includes production and non- production related depreciation. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 360- SubTopic 10- Section 50- Paragraph 1- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 6391035 & loc = d3e2868- 110229Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585 Details Name: us- gaap_Depreciation Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe cash outflow for purchases of and capital improvements on property, plant and equipment (capital expenditures), software, and other intangible assets. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 13- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3213- 108585Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 805- SubTopic 50- Section 30- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 126928898 & loc = d3e9212- 128498Reference 3: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 805- SubTopic 50- Section 30- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 126928898 & loc = d3e9215- 128498Reference 4: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 805- SubTopic 50- Section 25- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 127000608 & loc = d3e9135- 128495 Details Name: us- gaap_PaymentsToAcquireProductiveAssets Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesNo definition available. Details Name: us- gaap_PropertyPlantAndEquipmentLineItems Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- Details Name: srt_StatementGeographicalAxis = stpr_IN Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_MortgageLoansOnRealEstateDescriptionTypeOfPropertyAxis = srt_WarehouseMember Namespace Prefix: Data Type: na Balance Type: Period Type: Intangible Assets, Net- Summary of Intangible Assets (Detail)- USD ($) $ in Thousands 12 Months EndedDec. 31, 2022 Dec. 31, 2021Schedule Of Intangible Assets [Line Items] Finite- Lived intangible assets, gross $ 5, 284 $ 4, 447Accumulated amortization (3, 899) (3, 214) Finite- Lived Intangible Assets, Net, Total 1, 385 1, 233Intangible assets, net 4, 385 4, 233Intangible assets, net $ 8, 284 $ 7, 447Trademarks [Member] Schedule Of Intangible Assets [Line Items] Weighted- Average Remaining Useful Life 2 years 8 months 12 days 3 years 8 months 12 daysIndefinite- lived intangible assets, excluding goodwill $ 3, 000 $ 3, 000Customer Relationships [Member] Schedule Of Intangible Assets [Line Items] Finite- Lived intangible assets, gross 3, 007 3, 007Accumulated amortization (2, 470) (2, 269) Finite- Lived Intangible Assets, Net, Total $ 537 $ 738Software [Member] Schedule Of Intangible Assets [Line Items] Weighted- Average Remaining Useful Life 2 years 1 year 3 months 18 daysFinite- Lived intangible assets, gross $ 2, 277 $ 1, 440Accumulated amortization (1, 429) (945) Finite- Lived Intangible Assets, Net, Total $ 848 $ 495X- DefinitionAccumulated amount of amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 30- Section 50- Paragraph 2- Subparagraph (a) (1)- URI https: / / asc. fasb. org / extlink & oid = 66006027 & loc = d3e16323- 109275Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (16))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_FiniteLivedIntangibleAssetsAccumulatedAmortization Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount before amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 928- SubTopic 340- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 6473545 & loc = d3e61844- 108004Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification-

~~Topic 350- SubTopic 30- Section 50- Paragraph 2- Subparagraph (a) (1)- URI https: / / asc. fasb. org / extlink & oid = 66006027 & loc = d3e16323- 109275 Details Name: us- gaap_FiniteLivedIntangibleAssetsGross Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount after amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 926- SubTopic 20- Section 50- Paragraph 5- URI https: / / asc. fasb. org / extlink & oid = 120154696 & loc = d3e54445- 107959Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 30- Section 50- Paragraph 2- Subparagraph (a) (1)- URI https: / / asc. fasb. org / extlink & oid = 66006027 & loc = d3e16323- 109275 Details Name: us- gaap_FiniteLivedIntangibleAssetsNet Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionRemaining amortization period of finite- lived intangible assets, in' PnYnMnDTnHnMnS' format, for example,' P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 926- SubTopic 20- Section 50- Paragraph 5- URI https: / / asc. fasb. org / extlink & oid = 120154696 & loc = d3e54445- 107959 Details Name: us- gaap_FiniteLivedIntangibleAssetsRemainingAmortizationPeriod1 Namespace Prefix: us- gaap_ Data Type: xbrli: durationItemType Balance Type: na Period Type: durationX- DefinitionAmount of assets, excluding financial assets and goodwill, lacking physical substance and having a projected indefinite period of benefit. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 30- Section 50- Paragraph 2- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 66006027 & loc = d3e16323- 109275 Details Name: us- gaap_IndefiniteLivedIntangibleAssetsExcludingGoodwill Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount before accumulated amortization of intangible assets, excluding goodwill. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (15))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_IntangibleAssetsGrossExcludingGoodwill Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionSum of the carrying amounts of all intangible assets, excluding goodwill, as of the balance sheet date, net of accumulated amortization and impairment charges. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 30- Section 50- Paragraph 2- Subparagraph ((a) (1), (b))- URI https: / / asc. fasb. org / extlink & oid = 66006027 & loc = d3e16323- 109275Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 30- Section 45- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 6388964 & loc = d3e16212- 109274 Details Name: us- gaap_IntangibleAssetsNetExcludingGoodwill Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionSchedule of intangible assets. ReferencesNo definition available. Details Name: zvia_ScheduleOfIntangibleAssetsLineItems Namespace Prefix: zvia_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- Details Name: us- gaap_IndefiniteLivedIntangibleAssetsByMajorClassAxis = us- gaap_TrademarksMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_FiniteLivedIntangibleAssetsByMajorClassAxis = us- gaap_CustomerRelationshipsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_FiniteLivedIntangibleAssetsByMajorClassAxis = zvia_SoftwareMember Namespace Prefix: Data Type: na Balance Type: Period Type: Intangible Assets, Net- Summary of Expected Amortization Expense for Intangible Assets with Definite Lives (Detail)- USD ($) $ in Thousands Dec. 31, 2022 Dec. 31, 2021Intangible Assets, Net (Excluding Goodwill) [Abstract] $ 632 563 190 Finite- Lived Intangible Assets, Net, Total $ 1, 385 $ 1, 233X- DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 30- Section 50- Paragraph 2- Subparagraph (a) (3)- URI https: / / asc. fasb. org / extlink & oid = 66006027 & loc = d3e16323- 109275 Details Name: us- gaap_FiniteLivedIntangibleAssetsAmortizationExpenseNextTwelveMonths Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 30- Section 50- Paragraph 2- Subparagraph (a) (3)- URI https: / / asc. fasb. org / extlink & oid = 66006027 & loc = d3e16323- 109275 Details Name: us- gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearThree Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 30- Section 50- Paragraph 2- Subparagraph (a) (3)- URI https: / / asc. fasb. org / extlink & oid = 66006027 & loc = d3e16323- 109275 Details Name: us- gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearTwo Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount after amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 926- SubTopic 20- Section 50- Paragraph 5- URI https: / / asc. fasb. org / extlink & oid = 120154696 & loc = d3e54445- 107959Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 30- Section 50- Paragraph 2- Subparagraph (a) (1)- URI https: / / asc. fasb. org / extlink & oid = 66006027 & loc = d3e16323- 109275 Details Name: us- gaap_FiniteLivedIntangibleAssetsNet Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- ReferencesNo definition available. Details Name: us- gaap_IntangibleAssetsNetExcludingGoodwillAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationIntangible Assets, Net- Additional Information (Detail)- USD ($) 12 Months EndedDec. 31, 2022 Dec. 31, 2021Schedule Of Intangible Assets [Line Items] Amortization expense $ 700, 000 $ 400, 000Impairment losses on intangible assetsSoftware [Member] Schedule Of Intangible Assets [Line Items] Amortization expense $ 400, 000 $ 200, 000X- DefinitionThe aggregate expense charged against earnings to allocate the cost of intangible assets (nonphysical assets not used in production) in a systematic and rational manner to the periods expected to benefit from such assets. As a noncash expense, this element is added back to net income when calculating cash provided by or used in operations using the indirect method. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 30- Section 50- Paragraph 2- Subparagraph (a) (2)- URI https: / / asc. fasb. org / extlink & oid = 66006027 & loc = d3e16323- 109275Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 30- Section 45- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 6388964 & loc = d3e16225- 109274 Details Name: us- gaap_AmortizationOfIntangibleAssets Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe amount of impairment loss recognized in the period resulting from the write- down of the carrying amount of an intangible asset (excluding goodwill) to fair value. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 350- SubTopic 30- Section 50- Paragraph 3- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 66006027 & loc = d3e16373- 109275 Details Name: us- gaap_ImpairmentOfIntangibleAssetsExcludingGoodwill Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionSchedule of intangible assets. ReferencesNo definition available. Details Name: zvia_ScheduleOfIntangibleAssetsLineItems Namespace Prefix: zvia_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- Details Name: us- gaap_FiniteLivedIntangibleAssetsByMajorClassAxis = zvia_SoftwareMember Namespace Prefix: Data Type: na Balance Type: Period Type: Debt- Additional Information (Detail)- USD ($) 6 Months Ended 12 Months EndedFeb. 22, 2022 Jun. 01, 2021 Jun. 30, 2020 Dec. 31, 2021 Dec. 31, 2019 Dec. 31, 2022Line of Credit Facility [Line Items] Fixed Charge Coverage Ratio Thereafter, the Borrower must satisfy a financial covenant requiring a minimum fixed charge coverage ratio of 1. 00 to 1. 00 Loan and Security Agreement [Member] | Minimum Member Line of Credit Facility [Line Items] Applicable Margin 1. 50 % Loan and Security Agreement [Member] | Maximum Member Line of Credit Facility [Line Items] Applicable Margin 2. 00 % Secured Revolving Line of Credit [Member] Line of Credit Facility [Line Items] Aggregate Principal Amount $ 20, 000, 000 Amount of line of credit use for letter of credit issuances 2, 000, 000 Commitment of secured line of credit 10, 000, 000 Liquidity commitment 7, 000, 000 Borrowing base secured revolving line of credit $ 3, 000, 000 Borrowing Base 17. 50 % Secured Revolving Line of Credit [Member] | Minimum Member Line of Credit Facility [Line Items] Applicable Margin 0. 50 % Secured Revolving Line of Credit [Member] | Maximum Member Line of Credit Facility [Line Items] Applicable Margin 1. 00 % Revolving Credit Facility [Member] Line of Credit Facility [Line Items] Line of credit maximum borrowing capacity $ 9, 000, 000. 0 Line of Credit Maturity Date Apr. 15, 2022 Line of credit interest rate 7. 50 % Outstanding balance of line of credit $ 0 $ 0Extended line of credit maturity date Apr. 15, 2023 Amended Revolving Credit Facility [Member] Line of Credit Facility [Line Items] Increase amount of line of credit $ 12, 000, 000. 0 X- DefinitionThe carrying value as of the balance sheet date of the current and noncurrent portions of long- term obligations drawn from a line of credit, which is a bank' s commitment to make loans up to a specific amount. Examples of items that might be included in the application of this element may consist of letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to a maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. Includes short- term obligations that would normally be classified as current liabilities but for which (a) postbalance sheet date issuance of a long term obligation to refinance the short term obligation on a long term basis, or (b) the enterprise has entered into a financing agreement that clearly permits the enterprise to refinance the short- term obligation on a long term basis and the following conditions are met (1) the agreement does not expire within 1 year and is not cancelable by the lender except for violation of an objectively determinable provision, (2) no violation exists at the BS date, and (3) the lender has entered into the financing agreement is expected to be financially capable of honoring the agreement. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10-~~

Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (22))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 03 (16))- URI https: / / asc. fasb. org / extlink & oid = 126897435 & loc = d3e534808- 122878Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 03 (16))- URI https: / / asc. fasb. org / extlink & oid = 126734703 & loc = d3e572229- 122910 Details Name: us- gaap_LineOfCredit Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of current borrowing capacity under the credit facility considering any current restrictions on the amount that could be borrowed (for example, borrowings may be limited by the amount of current assets), but without considering any amounts currently outstanding under the facility. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02. 19 (b), 22 (b))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_LineOfCreditFacilityCurrentBorrowingCapacity Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionDate the credit facility terminates, in YYYY- MM- DD format. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02. 19 (b), 22 (b))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_LineOfCreditFacilityExpirationDate1 Namespace Prefix: us- gaap_ Data Type: xbrli: dateItemType Balance Type: na Period Type: durationX- DefinitionAmount of increase (decrease) of the credit facility. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (f))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690 Details Name: us- gaap_LineOfCreditFacilityIncreaseDecreaseForPeriodNet Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe effective interest rate during the reporting period. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02. 19 (b), 22 (b))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_LineOfCreditFacilityInterestRateDuringPeriod Namespace Prefix: us- gaap_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: durationX- DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesNo definition available. Details Name: us- gaap_LineOfCreditFacilityLineItems Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionMaximum borrowing capacity under the credit facility without consideration of any current restrictions on the amount that could be borrowed or the amounts currently outstanding under the facility. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02. 19 (b), 22 (b))- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_LineOfCreditFacilityMaximumBorrowingCapacity Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionThe percentage points added to the reference rate or index during the adjustment period to compute the variable [fully indexed] rate on the loans receivable realized during the reporting period. This may be an effective margin for the period depending on the specific terms of the underlying loan agreement (for example, an annual disclosure for a loan with a quarterly adjustment period). ReferencesNo definition available. Details Name: us- gaap_LoansReceivableBasisSpreadOnVariableRateDuringPeriod Namespace Prefix: us- gaap_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: durationX- DefinitionAmount of line of credit use for letter of credit issuances ReferencesNo definition available. Details Name: zvia_AmountOfLineOfCreditUseForLetterOfCreditIssuances Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionBorrowing Base ReferencesNo definition available. Details Name: zvia_BorrowingBase Namespace Prefix: zvia_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: durationX- DefinitionBorrowing base secured revolving line of credit. ReferencesNo definition available. Details Name: zvia_BorrowingBaseSecuredRevolvingLineOfCredit Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionCommitment of the Secured Revolving Line of Credit. ReferencesNo definition available. Details Name: zvia_CommitmentOfTheSecuredRevolvingLineOfCredit Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionExtended line of credit facility expiration date. ReferencesNo definition available. Details Name: zvia_ExtendedLineOfCreditFacilityExpirationDate Namespace Prefix: zvia_ Data Type: xbrli: dateItemType Balance Type: na Period Type: durationX- DefinitionFixed Charge Coverage Ratio ReferencesNo definition available. Details Name: zvia_FixedChargeCoverageRatio Namespace Prefix: zvia_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionLiquidity commitment ReferencesNo definition available. Details Name: zvia_LiquidityCommitment Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- Details Name: us- gaap_TypeOfArrangementAxis = zvia_LoanAndSecurityAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_RangeAxis = srt_MinimumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_RangeAxis = srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_CreditFacilityAxis = zvia_SecuredRevolvingLineOfCreditFacilityMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_CreditFacilityAxis = us- gaap_RevolvingCreditFacilityMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_CreditFacilityAxis = zvia_AmendedRevolvingCreditFacilityMember Namespace Prefix: Data Type: na Balance Type: Period Type: Leases Additional Information (Detail) Mar. 25, 2022 ft²Minimum Member Lessee, Lease, Description [Line Items] Area of land 17, 923Maximum Member Lessee, Lease, Description [Line Items] Area of land 20, 185X- DefinitionArea of land held. ReferencesNo definition available. Details Name: us- gaap_AreaOfLand Namespace Prefix: us- gaap_ Data Type: dtr- types: areaItemType Balance Type: na Period Type: instantX- DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesNo definition available. Details Name: us- gaap_LesseeLeaseDescriptionLineItems Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- Details Name: srt_RangeAxis = srt_MinimumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_RangeAxis = srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: Leases- Summary of Lease Costs As Follows (Detail)- USD ($) $ in Thousands 12 Months EndedDec. 31, 2022 Dec. 31, 2021Income Statement Operating lease cost [1] $ 705 $ 605Other Information Weighted- average remaining lease term (months) 12 months 4 months 18 daysWeighted- average discount rate 7. 60 % 7. 60 % [1] Operating lease cost is recorded within general and administrative expenses in the accompanying consolidated statements of operations and comprehensive loss. X- ReferencesNo definition available. Details Name: us- gaap_IncomeAndExpensesLesseeAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount of single lease cost, calculated by allocation of remaining cost of lease over remaining lease term. Includes, but is not limited to, single lease cost, after impairment of right- of- use asset, calculated by amortization of remaining right- of- use asset and accretion of lease liability. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 842- SubTopic 20- Section 55- Paragraph 53- URI https: / / asc. fasb. org / extlink & oid = 123414884 & loc = SL77918982- 209971Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 842- SubTopic 20- Section 50- Paragraph 4- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 128292326 & loc = SL77918686- 209980 Details Name: us- gaap_OperatingLeaseCost Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionWeighted average discount rate for operating lease calculated at point in time. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 842- SubTopic 20- Section 50- Paragraph 4- Subparagraph (g) (4)- URI https: / / asc. fasb. org / extlink & oid = 128292326 & loc = SL77918686- 209980Reference 2: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 842- SubTopic 20- Section 55- Paragraph 53- URI https: / / asc. fasb. org / extlink & oid = 123414884 & loc = SL77918982- 209971 Details Name: us- gaap_OperatingLeaseWeightedAverageDiscountRatePercent Namespace Prefix: us- gaap_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: instantX- DefinitionWeighted average remaining lease term for operating lease, in' PnYnMnDTnHnMnS' format, for example,' P1Y5M13D' represents reported fact of one year, five months, and thirteen days. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 842- SubTopic 20- Section 55- Paragraph 53- URI https: / / asc. fasb. org / extlink & oid = 123414884 & loc = SL77918982- 209971Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 842- SubTopic 20- Section 50- Paragraph 4- Subparagraph (g) (3)- URI https: / / asc. fasb. org / extlink & oid = 128292326 & loc = SL77918686- 209980 Details Name: us- gaap_OperatingLeaseWeightedAverageRemainingLeaseTerm1 Namespace Prefix: us- gaap_ Data Type: xbrli: durationItemType Balance Type: na Period Type: instantX- ReferencesNo definition available. Details Name: zvia_OtherInformationAbstract Namespace Prefix: zvia_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationLeases- Summary of Maturities of Lease Payments Under Non Cancellable Leases Were As Follows (Detail) $ in Thousands Dec. 31, 2022 USD ($) Lessee, Operating Lease, Liability, to be Paid [Abstract] $ 745Total lease paymentsLess Imputed Interest (30) Present value of lease liabilities $ 715X- DefinitionAmount of lessee' s undiscounted obligation for lease payment for operating lease. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 842- SubTopic 20- Section 50- Paragraph 6- URI https: / / asc. fasb. org / extlink & oid = 128292326 & loc = SL77918701- 209980 Details Name: us- gaap_LesseeOperatingLeaseLiabilityPaymentsDue Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of lessee' s undiscounted obligation for lease payment for operating lease to be paid in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 842- SubTopic 20- Section 50- Paragraph 6- URI https: / / asc. fasb. org / extlink & oid = 128292326 & loc = SL77918701- 209980 Details Name: us- gaap_LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of lessee' s undiscounted obligation for lease payments in excess of discounted obligation for lease payments for operating lease. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 842- SubTopic 20- Section 50- Paragraph 6- URI https: / / asc. fasb. org / extlink & oid = 128292326 & loc = SL77918701- 209980 Details Name: us-

~~gaap_LesseeOperatingLeaseLiabilityUndiscountedExcessAmount Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- ReferencesNo definition available. Details Name: us- gaap_OperatingLeaseLiabilitiesPaymentsDueAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionPresent value of lessee' s discounted obligation for lease payments from operating lease. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 842- SubTopic 20- Section 45- Paragraph 1- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 123391704 & loc = SL77918627- 209977 Details Name: us- gaap_OperatingLeaseLiability Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantEmployee Benefit Plan- Additional Information (Details)- USD ($) $ in Millions 12 Months EndedDec. 31, 2022 Dec. 31, 2021Defined Benefit Plan Disclosure [Line Items] Defined contribution plan, employer matching contribution, percent 4. 00 % Contribution expense $ 0. 5 $ 0. 4Maximum [Member] Defined Benefit Plan Disclosure [Line Items] Define contribution plan, percentage of contribution by employees 90. 00 % Minimum [Member] Defined Benefit Plan Disclosure [Line Items] Define contribution plan, percentage of contribution by employees 1. 00 % X- DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesNo definition available. Details Name: us- gaap_DefinedBenefitPlanDisclosureLineItems Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount of cost for defined contribution plan. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 715- SubTopic 70- Section 50- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 49170846 & loc = d3e28014- 114942 Details Name: us- gaap_DefinedContributionPlanCostRecognized Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionPercentage of employees' gross pay for which the employer contributes a matching contribution to a defined contribution plan. ReferencesNo definition available. Details Name: us- gaap_DefinedContributionPlanEmployerMatchingContributionPercent Namespace Prefix: us- gaap_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: durationX- DefinitionMaximum percentage of employee gross pay the employee may contribute to a defined contribution plan. ReferencesNo definition available. Details Name: us- gaap_DefinedContributionPlanMaximumAnnualContributionsPerEmployeePercent Namespace Prefix: us- gaap_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: durationX- Details Name: srt_RangeAxis = srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_RangeAxis = srt_MinimumMember Namespace Prefix: Data Type: na Balance Type: Period Type: Balance Sheet Components- Summary of Accrued Expenses and Other Current Liabilities (Details)- USD ($) $ in Thousands Dec. 31, 2022 Dec. 31, 2021Payables and Accruals [Abstract] Accrued employee compensation benefits $ 3, 409 $ 3, 032Accrued direct selling costs 1, 593 1, 011Accrued customer paid bottle deposits 1, 253Accrued other 2, 153 1, 888Total $ 8, 408 $ 6, 705X- DefinitionCarrying value as of the balance sheet date of obligations, excluding pension and other postretirement benefits, incurred through that date and payable for perquisites provided to employees pertaining to services received from them. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02. 20)- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_AccruedEmployeeBenefitsCurrent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionCarrying value as of the balance sheet date of obligations incurred through that date and payable for the marketing, trade and selling of the entity' s goods and services. Marketing costs would include expenditures for planning and executing the conception, pricing, promotion, and distribution of ideas, goods, and services; costs of public relations and corporate promotions; and obligations incurred and payable for sales discounts, rebates, price protection programs, etc. offered to customers and under government programs. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). ReferencesNo definition available. Details Name: us- gaap_AccruedMarketingCostsCurrent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionThe current portion, due within one year or one operating cycle, if longer, of deposits held other than customer deposits. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02. 20)- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_DepositLiabilityCurrent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of expenses incurred but not yet paid classified as other, due within one year or the normal operating cycle, if longer. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02. 20)- URI https: / / asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682 Details Name: us- gaap_OtherAccruedLiabilitiesCurrent Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- ReferencesNo definition available. Details Name: us- gaap_PayablesAndAccrualsAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAccrued expenses and other current liabilities net ReferencesNo definition available. Details Name: zvia_Accruedexpensesandothercurrentliabilitiesnet Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantEquity~~ - Based Compensation **Received** ~~- Additional Information (Detail)- USD ($) $ / shares in Units, $ in Millions 1 Months Ended 12 Months EndedJul. 31, 2021 Mar. 31, 2021 Dec. 31, 2022 Dec. 31, 2021Share- based Compensation Arrangement~~ by ~~Share- based Payment Award [Line Items] Remaining service period of the awards 25 months Stock compensation expense $ 8. 2 Aggregate intrinsic value $ 0. 9 Equity Incentive Plan 2021 [Member] Share- based Compensation Arrangement by Share- based Payment Award [Line Items] Percentage of increase in shares available for issuance 5. 00 % The amount of common stock available under the plan for future grants and / or issuances 2, 500, 000 Restricted Stock Units (RSUs) [Member] Share- based Compensation Arrangement by Share- based Payment Award [Line Items] Estimated weighted average period over which expense is expected to be recognized 2 years 3 months 18 days Share- based Payment Arrangement, Plan Modification, Incremental Cost $ 48. 9 Number of Monthly Installments Granted Equally Following The Termination Of Lockup Period 36 months Settlement period on vesting of RSUs 30 days Amount of cost to be recognized for non- vested award under share- based payment arrangement $ 9. 8 Employee Stock Option [Member] Share- based Compensation Arrangement by Share- based Payment Award [Line Items] Unrecognized unit compensation expense on unvested unit options $ 3. 4 Estimated weighted average period over which expense is expected to be recognized 3 years 2 months 12 days Granted (in dollars per share) $ 1. 97 $ 6. 39Restricted Phantom Class A Common Units [Member] Share- based Compensation Arrangement by Share- based Payment Award [Line Items] Number of RSUs that were modified during the period 2, 422, 644 Share- based Payment Arrangement, Plan Modification, Incremental Cost $ 33. 9 X- DefinitionAmount of expense for award under share- based payment arrangement. Excludes amount capitalized. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (h) (1) (i)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_AllocatedShareBasedCompensationExpense Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of cost not yet recognized for nonvested award under share- based payment arrangement. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (i)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognized Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionWeighted- average period over which cost not yet recognized is expected to be recognized for award under share- based payment arrangement, in' PnYnMnDTnHnMnS' format, for example,' P1Y5M13D' represents reported fact of one year, five months, and thirteen days. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (i)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedPeriodForRecognition1 Namespace Prefix: us- gaap_ Data Type: xbrli: durationItemType Balance Type: na Period Type: durationX- DefinitionAmount of cost to be recognized for nonvested award under share- based payment arrangement. Excludes share and unit options. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (i)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedShareBasedAwardsOtherThanOptions Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionPeriod over which grantee' s right to exercise award under share- based payment arrangement is no longer contingent on satisfaction of service or performance condition, in' PnYnMnDTnHnMnS' format, for example,' P1Y5M13D' represents reported fact of one year, five months, and thirteen days. Includes, but is not limited to, combination of market, performance or service condition. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (~~ a ~~) (1)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardAwardVestingPeriod1 Namespace Prefix: us- gaap_ Data Type: xbrli: durationItemType Balance Type: na Period Type: durationX- DefinitionPer share or unit weighted- average intrinsic value of award granted under share- based payment arrangement. Excludes share and unit options. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (e) (2) (iii) (01)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsGrantsInPeriodIntrinsicValue Namespace Prefix: us- gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: durationX- DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesNo definition available. Details Name: us- gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe difference between the maximum number of shares (or other type of equity) authorized for issuance under the plan (including the effects of amendments and adjustments), and the sum of: 1) the number of shares (or other type of equity) already issued upon exercise of options or other equity- based awards under the plan; and 2) shares (or other type of equity) reserved for issuance on granting of outstanding awards, net of cancellations and forfeitures, if applicable. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- URI https: / /~~

asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAvailableForGrant Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionAmount of accumulated difference between fair value of underlying shares on dates of exercise and exercise price on options exercised (or share units converted -- **Covered Executive**) into shares. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (d) (2)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisesInPeriodTotalIntrinsicValue Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAn excess of the fair value of the modified award over the fair value of the award immediately before the modification. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (h) (2) (iii)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardPlanModificationIncrementalCompensationCost Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionNumber of monthly installments granted equally following the termination of lockup period. ReferencesNo definition available. Details Name: zvia_NumberOfMonthlyInstallmentsGrantedEquallyFollowingTheTerminationOfLockupPeriod Namespace Prefix: zvia_ Data Type: xbrli: durationItemType Balance Type: na Period Type: durationX- DefinitionSettlement period on vesting of RSUs. ReferencesNo definition available. Details Name: zvia_SettlementPeriodOnVestingOfRsus Namespace Prefix: zvia_ Data Type: xbrli: durationItemType Balance Type: na Period Type: durationX- DefinitionShare based compensation arrangement by share based payment award plan modification incremental units. ReferencesNo definition available. Details Name: zvia_ShareBasedCompensationArrangementByShareBasedPaymentAwardPlanModificationIncrementalUnits Namespace Prefix: zvia_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionShares Available for Issuance, Increase (Decrease) as a Percent of Total Number of Shares Outstanding. ReferencesNo definition available. Details Name: zvia_SharesAvailableForIssuanceIncreaseDecreaseAsAPercentOfTotalNumberOfSharesOutstanding Namespace Prefix: zvia_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: durationX- Details Name: us- gaap_PlanNameAxis = zvia_EquityIncentivePlanTwoThousandTwentyOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_AwardTypeAxis = us- gaap_RestrictedStockUnitsRSUMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_AwardTypeAxis = us- gaap_EmployeeStockOptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_AwardTypeAxis = zvia_RestrictedPhantomClassACommonUnitsMember Namespace Prefix: Data Type: na Balance Type: Period Type: Equity Based Compensation- Fair Value of Stock Options Granted Estimated on the Date of Grant Using the Black- Scholes Option (Details)- $ / shares 12 Months EndedDec. 31, 2022 Dec. 31, 2021Share- Based Compensation Arrangement by Share- Based Payment Award [Line Items] Stock price $ 3. 40 Exercise Price $ 3. 93 Expected term (years) [1] 6 years 3 months Expected volatility [2] 62. 70 % Risk- Free interest rate [3] 2. 70 % Dividend yield [4] 0. 00 % Share- Based Compensation Arrangement by Share- Based Payment Award [Line Items] Stock price $ 14. 00Exercise Price $ 14. 00Expected term (years) [1] 6 years 21 daysExpected volatility [2] 47. 50 % Risk- Free interest rate [3] 0. 90 % Dividend yield [4] 0. 00 % [1] (1) Expected term represents the estimated period of time until an award is exercised and was determined using the simplified method. [2] (2) Expected volatility is based on the historical volatility of a selected peer group over a period equivalent to the expected term. [3] (3) The risk- free rate is an interpolation of yields on U. S. Treasury securities with maturities equivalent to the expected term. [4] (4) We have assumed a dividend yield of zero as we have no plans to declare dividends in the foreseeable future. X- DefinitionAgreed- upon price for the exchange of the underlying asset relating to the share- based payment award. ReferencesNo definition available. Details Name: us- gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExercisePrice Namespace Prefix: us- gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: instantX- DefinitionThe estimated dividend rate (a percentage of the share price) to be paid (expected dividends) to holders of the underlying shares over the option' s term. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (f) (2) (iii)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedDividendRate Namespace Prefix: us- gaap_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: durationX- DefinitionThe estimated measure of the percentage by which a share price is expected to fluctuate during a **Recovery** period. Volatility also may be defined as a probability- weighted measure of the dispersion of returns about the mean. The volatility of a share price is the standard deviation of the continuously compounded rates of return on the share over a specified period. That is the same as the standard deviation of the differences in the natural logarithms of the stock prices plus dividends, if any, over the period. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (f) (2) (ii)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRate Namespace Prefix: us- gaap_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: durationX- DefinitionThe risk- free interest rate assumption that is used in valuing an option on its own shares. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (f) (2) (iv)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate Namespace Prefix: us- gaap_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: durationX- DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesNo definition available. Details Name: us- gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionPrice of a single share of a number of saleable stocks of a company. ReferencesNo definition available. Details Name: us- gaap_SharePrice Namespace Prefix: us- gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: instantX- DefinitionExpected term of award under share- based payment arrangement, in' PnYnMnDTnHnMnS' format, for example,' P1Y5M13D' represents reported fact of one year, five months, and thirteen days. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (f) (2) (i)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardFairValueAssumptionsExpectedTerm1 Namespace Prefix: us- gaap_ Data Type: xbrli: durationItemType Balance Type: na Period Type: durationX- Details Name: us- gaap_AwardTypeAxis = zvia_TwoThousandTwentyTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: Equity Based Compensation- Summary of Stock Option Activity (Details) $ / shares in Units, $ in Thousands 12 Months EndedDec. 31, 2022 USD ($) $ / shares sharesShare- Based Payment Arrangement [Abstract] Outstanding Balance as of January 1, 2021 | shares 1, 409, 693Granted | shares 1, 721, 320Exercised | shares (246, 415) Forfeited and expired | shares (114, 844) Balance as of December 31, 2021 | shares 2, 769, 754Exercisable at the end of the period | shares 945, 790Vested and expected to vest | shares 2, 769, 754Weighted average exercise price, Beginning balance | $ / shares $ 2. 30Weighted average exercise price, Granted | $ / shares 3. 93Weighted average exercise price, Exercised | $ / shares 0. 50Weighted average exercise price, Forfeited and cancelled | $ / shares 5. 14Weighted average exercise price, Ending balance | $ / shares 3. 36Weighted average exercise price, Exercisable | $ / shares 1. 40Weighted average exercise price, Vested and expected to vest | $ / shares $ 3. 36Weighted average remaining life Outstanding 8 yearsWeighted average remaining life Exercisable 5 years 3 months 18 daysWeighted average remaining life Vested and expected to vest 8 yearsAggregate intrinsic value | $ $ 4, 455Aggregate intrinsic value, Exercisable | $ 3, 273Aggregate intrinsic value, Vested and expected to vest | $ $ 4, 455X- ReferencesNo definition available. Details Name: us- gaap_DisclosureOfCompensationRelatedCostsSharebasedPaymentsAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe number of shares into which fully or partially vested stock options outstanding as of the balance sheet date can be currently converted under the option plan. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (1) (iii)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisableNumber Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionFor presentations that combine terminations, the number of shares under options that were cancelled during the reporting period as a result of occurrence of a terminating event specified in contractual agreements pertaining to the stock option plan or that expired. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (1) (iv)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriod Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionWeighted average price of options that were either forfeited or expired. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (1) (iv)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriodWeightedAverageExercisePrice Namespace Prefix: us- gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: durationX- DefinitionGross number of share options (or share units) granted during the period. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (1) (iv) (01)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionNumber of options outstanding, including both vested and non- vested options. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (1) (ii)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (1) (i)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc =

~~d3e5070- 113901 Details Name: us- gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionWeighted average price at which grantees can acquire the shares reserved for issuance under the stock option plan. ReferencesReference 1: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (1) (ii)- URI https: // asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901Reference 2: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (1) (i)- URI https: // asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice Namespace Prefix: us- gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: instantX- DefinitionAmount by which current fair value of underlying stock~~ exceeds ~~exercise price of fully vested and expected to vest exercisable or convertible options. Includes, but is not limited to, unvested options for which requisite service period has not been rendered but that are expected to vest based on achievement of performance condition, if forfeitures are recognized when they-~~ the ~~occur. ReferencesReference 1: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (e) (2)- URI https: // asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestExercisableAggregateIntrinsicValue Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionWeighted- average exercise price, at which grantee can acquire shares reserved for issuance, for fully vested and expected to vest exercisable or convertible options. Includes, but is not limited to, unvested options for which requisite service period has not been rendered but that are expected to vest based on achievement of performance condition, if forfeitures are recognized when they occur. ReferencesReference 1: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (e) (2)- URI https: // asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestExercisableWeightedAverageExercisePrice Namespace Prefix: us- gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: instantX- DefinitionNumber of fully vested and expected to vest options outstanding that can be converted into shares under option plan. Includes, but is not limited to, unvested options for which requisite service period has not been rendered but that are expected to vest based on achievement of performance condition, if forfeitures are recognized when they occur. ReferencesReference 1: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (e) (1)- URI https: // asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionWeighted- average exercise price, at which grantee can acquire shares reserved for issuance, for fully vested and expected to vest options outstanding. Includes, but is not limited to, unvested options for which requisite service period has not been rendered but that are expected to vest based on achievement of performance condition, if forfeitures are recognized when they occur. ReferencesReference 1: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (e) (1)- URI https: // asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingWeightedAverageExercisePrice Namespace Prefix: us- gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: instantX- DefinitionWeighted average price at which option holders acquired shares when converting their stock options into shares. ReferencesReference 1: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (1) (iv) (02)- URI https: // asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsExercisesInPeriodWeightedAverageExercisePrice Namespace Prefix: us- gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: durationX- DefinitionWeighted average per share~~ amount ~~at which grantees can acquire shares of common stock by exercise of options. ReferencesReference 1: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (1) (iv) (01)- URI https: // asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageExercisePrice Namespace Prefix: us- gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: durationX- DefinitionIntrinsic value of outstanding award under share- based payment arrangement. Excludes share and unit options. ReferencesNo definition available. Details Name: us- gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardEquityInstrumentsOtherThanOptionsAggregateIntrinsicValueOutstanding Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount of difference between fair value of the underlying shares reserved for issuance and exercise price of vested portions of options outstanding and currently exercisable. ReferencesReference 1: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- URI https: // asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsExercisableIntrinsicValue1 Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionWeighted average remaining contractual term for vested portions of options outstanding and currently exercisable or convertible, in' PnYnMnDTnHnMnS' format, for example,' P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. ReferencesReference 1: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- URI https: // asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsExercisableWeightedAverageRemainingContractualTerm1 Namespace Prefix: us- gaap_ Data Type: xbrli: durationItemType Balance Type: na Period Type: durationX- DefinitionWeighted average remaining contractual term for option awards outstanding, in' PnYnMnDTnHnMnS' format, for example,' P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. ReferencesReference 1: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (1)- URI https: // asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsOutstandingWeightedAverageRemainingContractualTerm2 Namespace Prefix: us- gaap_ Data Type: xbrli: durationItemType Balance Type: na Period Type: durationX- DefinitionWeighted average remaining contractual term for fully vested and expected to vest options outstanding, in' PnYnMnDTnHnMnS' format, for example,' P1Y5M13D' represents reported fact of one year, five months, and thirteen days. Includes, but is not limited to, unvested options for which requisite service period has not been rendered but that are expected to vest based on achievement of performance condition, if forfeitures are recognized when they occur. ReferencesReference 1: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (1)- URI https: // asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingWeightedAverageRemainingContractualTerm1 Namespace Prefix: us- gaap_ Data Type: xbrli: durationItemType Balance Type: na Period Type: durationX- DefinitionNumber of share options (or share units) exercised during the current period. ReferencesReference 1: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (1) (iv) (02)- URI https: // asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901Reference 2: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 3- 04)- URI https: // asc. fasb. org / extlink & oid = 120397183 & loc = d3e187085- 122770Reference 3: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (28))- URI https: // asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 4: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- URI https: // asc. fasb. org / extlink & oid = 120391452 & loc = d3e13212- 122682Reference 5: http: // fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section 50- Paragraph 2- URI https: // asc. fasb. org / extlink & oid = 126973232 & loc = d3e21463- 112644 Details Name: us- gaap_StockIssuedDuringPeriodSharesStockOptionsExercised Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationEquity Based Compensation- Summary of Restricted Stock Unit Activity (Details)- Restricted Stock Units (RSUs) [Member] $ / shares in Units, $ in Thousands 12 Months EndedDec. 31, 2022 USD ($) $ / shares sharesShare- Based Compensation Arrangement by Share- Based Payment Award [Line Items] Balance nonvested shares at January 1, 2021 | shares 7, 981, 444Restricted stock units, Granted | shares 1, 121, 740Restricted stock units, Vested | shares (6, 445, 278) Restricted stock units, Forfeited | shares (97, 316) Balance non vested at December 31, 2022 | shares 2, 560, 590Vested and expected to vest at December 31, 2022 | shares 2, 560, 590Weighted average grant date fair value, Beginning balance | $ / shares $ 5. 33Weighted average grant date fair value, Granted | $ / shares 3. 41Weighted average grant date fair value, Vested | $ / shares 5. 58Weighted average grant date fair value, Forfeited | $ / shares 4. 81Weighted average grant date fair value, Ending balance | $ / shares 3. 90Weighted average grant date fair value, Vested and expected to vest at December 31, 2021 | $ / shares $ 3. 90Aggregate intrinsic value, Non vested | $ $ 10, 473Aggregate intrinsic value, Vested and expected to vest | $ $ 10, 473X- DefinitionThe number of equity- based payment instruments, excluding stock (or unit) options, that were forfeited during the reporting period. ReferencesReference 1: http: // www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (2) (iii) (03)- URI https: // asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsForfeitedInPeriod Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionWeighted average fair value as of the grant date of equity- based award plans other than stock (unit) option plans that were not exercised or put into effect as a result of the occurrence of a terminating event. ReferencesReference 1: http: // www. xbrl. org / 2003 / role /~~

~~disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (2) (iii) (03)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsForfeituresWeightedAverageGrantDateFairValue Namespace Prefix: us- gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: durationX- DefinitionThe number of grants made during the period on other than stock (or unit) option plans (for example, phantom stock or unit plan, stock or unit appreciation rights plan, performance target plan). ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (2) (iii) (01)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsGrantsInPeriod Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionThe weighted average fair value at grant date for nonvested equity- based awards issued during the period on other than stock (or unit) option plans (for example, phantom stock or unit plan, stock or unit appreciation rights plan, performance target plan). ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (2) (iii) (01)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsGrantsInPeriodWeightedAverageGrantDateFairValue Namespace Prefix: us- gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: durationX- DefinitionThe number of non- vested equity- based payment instruments, excluding stock (or unit) options, that validly exist and are outstanding as of the balance sheet date. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (2) (ii)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (2) (i)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedNumber Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionPer share or unit weighted- average fair value of nonvested award under share- based payment arrangement. Excludes share and unit options. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (2) (i)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (2) (ii)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedWeightedAverageGrantDateFairValue Namespace Prefix: us- gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: instantX- DefinitionThe number of equity- based payment instruments, excluding stock (or unit) options, that vested during the reporting period. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (2) (iii) (02)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsVestedInPeriod Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionThe weighted average fair value as of grant date pertaining to an equity- based award plan other than a stock (or unit) option plan for which the grantee gained the right during the reporting period, by satisfying service and performance requirements, to receive or retain shares or units, other instruments, or cash in accordance with the terms of the arrangement. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (2) (iii) (02)- URI https: / / asc. fasb. org / extlink & oid = 128089324 & loc = d3e5070- 113901 Details Name: us- gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsVestedInPeriodWeightedAverageGrantDateFairValue Namespace Prefix: us- gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: durationX- DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesNo definition available. Details Name: us- gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionIntrinsic value of nonvested award under share- based payment arrangement. Excludes share and unit options. ReferencesNo definition available. Details Name: us- gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardEquityInstrumentsOtherThanOptionsAggregateIntrinsicValueNonvested Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionShare based compensation arrangement by share based payment award equity instruments other than options vested and expected to vest exercisable aggregate intrinsic value. ReferencesNo definition available. Details Name: zvia_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsVestedAndExpectedToVestExercisableAggregateIntrinsicValue Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionShare based compensation arrangement by share based payment award equity instruments other than options vested and expected to vest outstanding number. ReferencesNo definition available. Details Name: zvia_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsVestedAndExpectedToVestOutstandingNumber Namespace Prefix: zvia_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionShare based compensation arrangement by share based payment award equity instruments other than options vested and expected to vest weighted average grant date fair value. ReferencesNo definition available. Details Name: zvia_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsVestedAndExpectedToVestWeightedAverageGrantDateFairValue Namespace Prefix: zvia_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: instantX- Details Name: us- gaap_AwardTypeAxis = us- gaap_RestrictedStockUnitsRSUMember Namespace Prefix: Data Type: na Balance Type: Period Type: Equity Based Compensation- Summary of Restricted Stock Unit Activity (Parenthetical) (Details) 12 Months EndedDec. 31, 2022 sharesShare- Based Payment Arrangement [Abstract] Restricted Unsettled Shares, Vested 1, 345, 800X- ReferencesNo definition available. Details Name: us- gaap_DisclosureOfCompensationRelatedCostsSharebasedPaymentsAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionShare based compensation arrangement by share based payment award equity instruments other than options unsettled vested in period. ReferencesNo definition available. Details Name: zvia_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsUnsettledVestedInPeriod Namespace Prefix: zvia_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationMajor Customers, Accounts Receivable And Vendor Concentration- Summary Sales to Significant Customers (Detail) 12 Months EndedDec. 31, 2022 Dec. 31, 2021Customer Concentration Risk [Member] | Revenue from Contract with Customer Benchmark [Member] | Customer A [Member] Concentration Risk [Line Items] Concentration Risk, Percentage 15. 00 % 17. 00 % Customer Concentration Risk [Member] | Revenue from Contract with Customer Benchmark [Member] | Customer B [Member] Concentration Risk [Line Items] Concentration Risk, Percentage 16. 00 % Customer Concentration Risk [Member] | Revenue from Contract with Customer Benchmark [Member] | Customer C [Member] Concentration Risk [Line Items] Concentration Risk, Percentage 11. 00 % Customer Concentration Risk [Member] | Revenue from Contract with Customer Benchmark [Member] | Customer D [Member] Concentration Risk [Line Items] Concentration Risk, Percentage 11. 00 % Customer Concentration Risk [Member] | Accounts Receivable [Member] | Customer B [Member] Concentration Risk [Line Items] Concentration Risk, Percentage 13. 00 % Customer Concentration Risk [Member] | Accounts Receivable [Member] | Customer D [Member] Concentration Risk [Line Items] Concentration Risk, Percentage 10. 00 % 15. 00 % Customer Concentration Risk [Member] | Accounts Receivable [Member] | Customer E [Member] Concentration Risk [Line Items] Concentration Risk, Percentage 17. 00 % 11. 00 % Customer Concentration Risk [Member] | Accounts Receivable [Member] | Customer F [Member] Concentration Risk [Line Items] Concentration Risk, Percentage 12. 00 % Customer Concentration Risk [Member] | Accounts Receivable [Member] | Customer H [Member] Concentration Risk [Line Items] Concentration Risk, Percentage 12. 00 % Supplier Concentration Risk [Member] | Cost of Goods and Service Benchmark [Member] | Vendor A [Member] Concentration Risk [Line Items] Concentration Risk, Percentage 27. 00 % 28. 00 % Supplier Concentration Risk [Member] | Cost of Goods and Service Benchmark [Member] | Vendor B [Member] Concentration Risk [Line Items] Concentration Risk, Percentage 18. 00 % 22. 00 % Supplier Concentration Risk [Member] | Cost of Goods and Service Benchmark [Member] | Vendor C [Member] Concentration Risk [Line Items] Concentration Risk, Percentage 13. 00 % 13. 00 % X- DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesNo definition available. Details Name: us- gaap_ConcentrationRiskLineItems Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionFor an entity that discloses a concentration risk in relation to quantitative amount, which serves as the" benchmark" (or denominator) in the equation, this concept represents the concentration percentage derived from the division. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 42- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e9054- 108599Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 275- SubTopic 10- Section 50- Paragraph 18- URI https: / / asc. fasb. org / extlink & oid = 99393423 & loc = d3e6351- 108592Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- Paragraph 20- URI https: / / asc. fasb. org / extlink & oid = 123594938 & loc = d3e13531- 108611Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- Paragraph 21- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 123594938 & loc = d3e13537- 108611Reference 5: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 275- SubTopic 10- Section 50- Paragraph 20- URI https: / / asc. fasb. org / extlink & oid = 99393423 & loc = d3e6404- 108592 Details Name: us- gaap_ConcentrationRiskPercentage1 Namespace Prefix: us- gaap_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: durationX- Details Name: us- gaap_ConcentrationRiskByTypeAxis = us- gaap_CustomerConcentrationRiskMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_ConcentrationRiskByBenchmarkAxis = us-~~

gaap_RevenueFromContractWithCustomerMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_MajorCustomersAxis = zvia_CustomerAMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_MajorCustomersAxis = zvia_CustomerBMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_MajorCustomersAxis = zvia_CustomerCMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_MajorCustomersAxis = zvia_CustomerDMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_ConcentrationRiskByBenchmarkAxis = us- gaap_AccountsReceivableMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_MajorCustomersAxis = zvia_CustomerEMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_MajorCustomersAxis = zvia_CustomerFMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_MajorCustomersAxis = zvia_CustomerHMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_ConcentrationRiskByTypeAxis = us- gaap_SupplierConcentrationRiskMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_ConcentrationRiskByBenchmarkAxis = us- gaap_CostOfGoodsTotalMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: zvia_ShareBasedGoodsAndNonEmployeeServicesTransactionSupplierAxis = zvia_VendorAMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: zvia_ShareBasedGoodsAndNonEmployeeServicesTransactionSupplierAxis = zvia_VendorBMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: zvia_ShareBasedGoodsAndNonEmployeeServicesTransactionSupplierAxis = zvia_VendorCMember Namespace Prefix: Data Type: na Balance Type: Period Type: Major Customers, Accounts Receivable And Vendor Concentration- Additional Information (Detail) 12 Months Ended Dec. 31, 2022 Customer Concentration Risk [Member] | Revenue from Contract with Customer Benchmark [Member] | Minimum [Member] Concentration Risk [Line Items] Concentration Risk, Percentage 10. 00 % Customer Concentration Risk [Member] | Revenue from Contract with Customer Benchmark [Member] | Customers [Member] Concentration Risk [Line Items] Concentration Risk, Percentage 10. 00 % Customer Concentration Risk [Member] | Accounts Receivable [Member] | Customers [Member] Concentration Risk [Line Items] Concentration Risk, Percentage 10. 00 % Supplier Concentration Risk [Member] | Cost of Goods and Service Benchmark [Member] | Customers [Member] Concentration Risk [Line Items] Concentration Risk, Percentage 10. 00 % X- DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesNo definition available. Details Name: us- gaap_ConcentrationRiskLineItems Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionFor an entity that discloses a concentration risk in relation to quantitative amount, which serves as the" benchmark" (or denominator) in the equation, this concept represents the concentration percentage derived from the division. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 42- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e9054- 108599Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 275- SubTopic 10- Section 50- Paragraph 18- URI https: / / asc. fasb. org / extlink & oid = 99393423 & loc = d3e6351- 108592Reference 3: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- Paragraph 20- URI https: / / asc. fasb. org / extlink & oid = 123594938 & loc = d3e13531- 108611Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- Paragraph 21- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 123594938 & loc = d3e13537- 108611Reference 5: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 275- SubTopic 10- Section 50- Paragraph 20- URI https: / / asc. fasb. org / extlink & oid = 99393423 & loc = d3e6404- 108592 Details Name: us- gaap_ConcentrationRiskPercentage1 Namespace Prefix: us- gaap_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: durationX- Details Name: us- gaap_ConcentrationRiskByTypeAxis = us- gaap_CustomerConcentrationRiskMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_ConcentrationRiskByBenchmarkAxis = us- gaap_RevenueFromContractWithCustomerMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_RangeAxis = srt_MinimumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_MajorCustomersAxis = zvia_CustomersMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_ConcentrationRiskByBenchmarkAxis = us- gaap_AccountsReceivableMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_ConcentrationRiskByTypeAxis = us- gaap_SupplierConcentrationRiskMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_ConcentrationRiskByBenchmarkAxis = us- gaap_CostOfGoodsTotalMember Namespace Prefix: Data Type: na Balance Type: Period Type: Loss Per Share- Summary of Computation of Basic and Diluted Earnings per Share (Detail)- USD ($) $ / shares in Units, $ in Thousands 3 Months Ended 12 Months EndedDec. 31, 2022 Sep. 30, 2022 Jun. 30, 2022 Mar. 31, 2022 Dec. 31, 2021 Sep. 30, 2021 Jun. 30, 2021 Mar. 31, 2021 Dec. 31, 2022 Dec. 31, 2021Basic net loss per share: Net loss attributable to Zevia LLC prior to the Reorganization Transactions $ 0 $ 1, 913Net loss attributable to noncontrolling interest 13, 790 39, 768Net income (loss) attributable to Zevia PBC $ (6, 170) $ (9, 196) $ (14, 796) $ (17, 485) $ (37, 404) $ (49, 761) $ (749) $ 247 $ (47, 647) $ (87, 667) Weighted average common units outstanding, basic 47, 368, 849 45, 938, 507 [1] 42, 051, 987 [1] 38, 371, 713 [1] 34, 450, 409 34, 440, 982 43, 469, 383 34, 450, 409Weighted average common units outstanding, diluted 47, 368, 849 45, 938, 507 [1] 42, 051, 987 [1] 38, 371, 713 [1] 34, 450, 409 34, 440, 982 43, 469, 383 34, 450, 409Basic earnings per share $ (0. 09) $ (0. 16) [1] $ (0. 27) [1] $ (0. 28) [1] $ (0. 59) $ (0. 75) $ (0. 81) $ (1. 33) [2] Diluted earnings per share $ (0. 09) $ (0. 16) [1] $ (0. 27) [1] $ (0. 28) [1] $ (0. 59) $ (0. 75) $ (0. 81) $ (1. 33) [2] Common Class A [Member] Basic net loss per share: Net loss and comprehensive loss $ (47, 647) $ (87, 667) Net loss attributable to Zevia LLC prior to the Reorganization Transactions 1, 913Net loss attributable to noncontrolling interest 13, 790 39, 768Adjustment to reallocate net loss to controlling interest [3] (1, 298) Net income (loss) attributable to Zevia PBC $ (35, 155) $ (45, 986) Weighted average common units outstanding, basic 41, 739, 061 34, 450, 409Weighted average common units outstanding, diluted 43, 469, 383 34, 450, 409Basic earnings per share $ (0. 81) $ (1. 33) [4] Diluted earnings per share (0. 81) $ (1. 33) [4] Common Class A [Member] | RSU [Member] Basic net loss per share: Weighted average shares of vested and unreleased RSUs [5] $ 1, 730, 322 [1] The Company has revised basic and diluted earnings per share amounts for the first, second, and third quarters of 2022 to include the impact of vested but unreleased restricted stock units which were previously excluded from the respective basic and diluted earnings per share computations. The impact of this immaterial correction was to decrease both basic and diluted loss per share by $ 0. 02, $ 0. 01, and $ 0. 01, respectively, from the amounts previously reported in the Company' s Form 10- Q for each of the respective first, second, and third quarters of 2022. [2] (1) Represents earnings per share of Class A common stock and weighted- average shares of Class A common stock outstanding for the period from July 22, 2021 through December 31, 2021, the period following the reorganization transactions and initial public offering (see Note 16). [3] The numerator for the basic and diluted loss per share is adjusted for additional losses being attributed to controlling interest as a result of the impacts of vested but unreleased RSUs being included in the denominator of the basic and diluted loss per share. [4] Represents earnings per share of Class A common stock and weighted- average shares of Class A common stock outstanding for the period from July 22, 2021 through December 31, 2021, the period following the Reorganization Transactions and IPO. [5] The denominator for basic and diluted loss per share includes vested and unreleased RSUs as there are no conditions that would prevent these RSUs from being issued in the future as shares of Class A common stock except for the mere passage of time. X- DefinitionThe amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 815- SubTopic 40- Section 65- Paragraph 1- Subparagraph (c) (4)- URI https: / / asc. fasb. org / extlink & oid = 126732423 & loc = SL123482106- 238011Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 3- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22583- 107794Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 11- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22694- 107794Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = d3e1448- 109256Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22595- 107794Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 11- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22694- 107794Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 7- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = d3e1337- 109256Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 815- SubTopic 40- Section 65- Paragraph 1- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126732423 & loc = SL123482106- 238011Reference 9: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 55- Paragraph 52- URI https: / / asc. fasb. org / extlink & oid = 128363288 & loc = d3e4984- 109258Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 04 (23))- URI https: / / asc. fasb. org / extlink & oid = 120400993 & loc = SL114874131- 224263Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 55- Paragraph 15- URI https: / / asc. fasb. org / extlink & oid = 128363288 & loc = d3e3842- 109258Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 7- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22644- 107794Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 50- Paragraph 1- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124432515 & loc = d3e3550- 109257Reference 14: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (25))- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227Reference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = d3e1252- 109256Reference 16: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 60B- Subparagraph (d)- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = SL5780133- 109256Reference 17: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 04 (27))- URI https: / / asc. fasb. org / extlink & oid = 120399700 & loc = SL114874048- 224260

~~Details Name: us- gaap_EarningsPerShareBasic Namespace Prefix: us- gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_EarningsPerShareBasicOtherDisclosuresAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe amount of net income (loss) for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit~~ that would have been **Received if** ~~outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 55- Paragraph 52- URI https: / / asc. fasb. org / extlink & oid = 128363288 & loc = d3e4984- 109258Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 7- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22644- 107794Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 55- Paragraph 15- URI https: / / asc. fasb. org / extlink & oid = 128363288 & loc = d3e3842- 109258Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = d3e1252- 109256Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 11- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22694- 107794Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22595- 107794Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 3- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22583- 107794Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 60B- Subparagraph (d)- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = SL5780133- 109256Reference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 815- SubTopic 40- Section 65- Paragraph 1- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126732423 & loc = SL123482106- 238011Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 04 (27))- URI https: / / asc. fasb. org / extlink & oid = 120399700 & loc = SL114874048- 224260Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 50- Paragraph 1- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124432515 & loc = d3e3550- 109257Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 04 (23))- URI https: / / asc. fasb. org / extlink & oid = 120400993 & loc = SL114874131- 224263Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 11- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22694- 107794Reference 14: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 7- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = d3e1337- 109256Reference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 815- SubTopic 40- Section 65- Paragraph 1- Subparagraph (c) (4)- URI https: / / asc. fasb. org / extlink & oid = 126732423 & loc = SL123482106- 238011Reference 16: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (25))- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227 Details Name: us- gaap_EarningsPerShareDiluted Namespace Prefix: us- gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: durationX- DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 04 (22))- URI https: / / asc. fasb. org / extlink & oid = 120399700 & loc = SL114874048- 224260Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22595- 107794Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 04 (18))- URI https: / / asc. fasb. org / extlink & oid = 120400993 & loc = SL114874131- 224263Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 815- SubTopic 40- Section 65- Paragraph 1- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126732423 & loc = SL123482106- 238011Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 50- Paragraph 6- URI https: / / asc. fasb. org / extlink & oid = 124431353 & loc = SL124452729- 227067Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 8: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (20))- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227Reference 9: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 1- Subparagraph (b) (2)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22499- 107794Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 14: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 9- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22663- 107794Reference 16: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 17: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (ii))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 18: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- Paragraph 28- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 123596393 & loc = d3e14064- 108612Reference 19: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 3- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22583- 107794Reference 20: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (g) (1) (ii))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690Reference 21: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 60B- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = SL5780133- 109256Reference 22: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 323- SubTopic 10- Section 50- Paragraph 3- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 114001798 & loc = d3e33918- 111571Reference 23: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 8- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22658- 107794Reference 24: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 1A- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669619- 108580Reference 25: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 31- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8924- 108599Reference 26: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 11- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22694- 107794Reference 27: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 11- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22694- 107794Reference 28: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 205- SubTopic 20- Section 50- Paragraph 7- URI https: / / asc. fasb. org / extlink & oid = 109222650 & loc = SL51721683- 107760Reference 29: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 1B- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669625- 108580Reference 30: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599Reference 31: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 32: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (B))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 33: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470-~~

~~SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 34: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 30- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8906- 108599Reference 35: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599 Details Name: us- gaap_NetIncomeLoss Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of Net Income (Loss) attributable to noncontrolling interest. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 1B- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669625- 108580Reference 2: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 50- Paragraph 1A- Subparagraph (a) (2)- URI https: / / asc. fasb. org / extlink & oid = 109239629 & loc = SL4573702- 111684Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 8- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22658- 107794Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 1A- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669619- 108580Reference 5: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 55- Paragraph 4J- URI https: / / asc. fasb. org / extlink & oid = 120409616 & loc = SL4591551- 111686Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 9- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22663- 107794Reference 7: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 50- Paragraph 6- URI https: / / asc. fasb. org / extlink & oid = 124431353 & loc = SL124452729- 227067 Details Name: us- gaap_NetIncomeLossAttributableToNoncontrollingInterest Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe consolidated profit or loss for the period, net of income taxes, including the portion attributable to the noncontrolling interest. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (g) (1) (ii))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 1A- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669619- 108580Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 50- Paragraph 1A- Subparagraph (a) (1)- URI https: / / asc. fasb. org / extlink & oid = 109239629 & loc = SL4573702- 111684Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 9- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22663- 107794Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 815- SubTopic 40- Section 65- Paragraph 1- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126732423 & loc = SL123482106- 238011Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 12: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 50- Paragraph 6- URI https: / / asc. fasb. org / extlink & oid = 124431353 & loc = SL124452729- 227067Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 30- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8906- 108599Reference 14: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3000- 108585Reference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 45- Paragraph 19- URI https: / / asc. fasb. org / extlink & oid = 126929396 & loc = SL4569616- 111683Reference 16: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 323- SubTopic 10- Section 50- Paragraph 3- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 114001798 & loc = d3e33918- 111571Reference 17: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 18: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 19: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 205- SubTopic 20- Section 50- Paragraph 7- URI https: / / asc. fasb. org / extlink & oid = 109222650 & loc = SL51721683- 107760Reference 20: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 1- Subparagraph (b) (2)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22499- 107794Reference 21: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- Paragraph 28- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 123596393 & loc = d3e14064- 108612Reference 22: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 235- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 05 (b) (2))- URI https: / / asc. fasb. org / extlink & oid = 120399901 & loc = d3e537907- 122884Reference 23: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 31- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8924- 108599Reference 24: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 1B- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669625- 108580Reference 25: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & 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/ commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (ii))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 30: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 50- Paragraph 1A- Subparagraph (c) (1)- URI https: / / asc. fasb. org / extlink & oid = 109239629 & loc = SL4573702- 111684Reference 31: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 55- Paragraph 4J- URI https: / / asc. fasb. org / extlink & oid = 120409616 & loc = SL4591551- 111686Reference 32: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 55- Paragraph 4K- URI https: / / asc. fasb. org / extlink & oid = 120409616 & loc = SL4591552- 111686Reference 33: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 8- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22658- 107794 Details Name: us- gaap_ProfitLoss Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionWeighted average grant- date fair value of options vested. ReferencesNo definition available. Details Name: us- gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsVestedWeightedAverageGrantDateFairValue Namespace Prefix: us- gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: durationX- DefinitionThe average number of shares or units issued and outstanding that are used in calculating diluted EPS or earnings per unit (EPU),~~ determined **or calculated** based on ~~the timing of issuance of shares or units in the period. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 50- Paragraph 1- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124432515 & loc = d3e3550- 109257Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 16- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = d3e1505- 109256 Details Name: us- gaap_WeightedAverageNumberOfDilutedSharesOutstanding Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionNumber of [basic] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 50- Paragraph 1- Subparagraph (a)- URI https: / / asc.~~

fasb. org / extlink & oid = 124432515 & loc = d3e3550- 109257Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = d3e1448- 109256 Details Name: us- gaap_WeightedAverageNumberOfSharesOutstandingBasic Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionAdjustment to Reallocate Net Loss To Controlling Interest ReferencesNo definition available. Details Name: zvia_AdjustmentToReallocateNetLossToControllingInterest Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionNetIncome loss prior to reorganization. ReferencesNo definition available. Details Name: zvia_NetincomeLossPriorToReorganization Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- Details Name: us- gaap_StatementClassOfStockAxis = us- gaap_CommonClassAMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_AwardTypeAxis = us- gaap_RestrictedStockUnitsRSUMember Namespace Prefix: Data Type: na Balance Type: Period Type: Loss Per Share- Summary of Antidilutive Securities Excluded From Computation of Earnings Per Share (Detail)- shares 12 Months EndedDec. 31, 2022 Dec. 31, 2021Common Class A [Member] Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Antidilutive Securities Excluded from Computation of Earnings Per Share, Amount 26, 023, 476 30, 113, 152Employee Stock Option [Member] Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Antidilutive Securities Excluded from Computation of Earnings Per Share, Amount 2, 239, 025 1, 483, 824Restricted Stock Units (RSUs) [Member] Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Antidilutive Securities Excluded from Computation of Earnings Per Share, Amount 3, 473, 655 7, 981, 444X- DefinitionSecurities (including those issuable pursuant to contingent stock agreements) that could potentially dilute basic earnings per share (EPS) or earnings per unit (EPU) in the future that were not included in the computation of diluted EPS or EPU because to do so would increase EPS or EPU amounts or decrease loss per share or unit amounts for the period presented. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 50- Paragraph 1- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 124432515 & loc = d3e3550- 109257 Details Name: us- gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesNo definition available. Details Name: us- gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareLineItems Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- Details Name: us- gaap_StatementClassOfStockAxis = us- gaap_CommonClassAMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis = us- gaap_EmployeeStockOptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis = us- gaap_RestrictedStockUnitsRSUMember Namespace Prefix: Data Type: na Balance Type: Period Type: Income Taxes And Tax Receivable Agreement (Additional Information) (Details)- USD ($) $ in Thousands12 Months EndedAug. 16, 2022 Feb. 09, 2022 Dec. 31, 2022 Dec. 31, 2021Income Tax Contingency [Line Items] Valuation allowance $ 72, 700 $ 58, 900Deferred Tax Assets Liabilities Net Unrecognized Tax Benefits, Ending Balance Provision for income taxes Taxable income under previously enacted provisions $ 1, 000 Corporate alternative minimum tax 15. 00 % Average applicable income limit under I R A $ 1, 000, 000 Percent of excise tax on net stock repurchases 1. 00 % Interest Rate Cap [Member] Income Tax Contingency [Line Items] Amount of corporate income tax credits $ 5, 000 COVID- 19 Income Tax Contingency [Line Items] Provision for income taxes State Income Tax Contingency [Line Items] Operating Loss Carry forwards 36, 800 federal Income Tax Contingency [Line Items] Operating Loss Carry forwards $ 66, 200 Effective Income Tax Rates reconciliation Tax Cuts and Jobs Act Percent 1 80. 00 % Tax Receivable Agreement [Member] Income Tax Contingency [Line Items] Deferred Tax Assets Liabilities Net $ 55, 800 $ 45, 600Common Class B [Member] | Tax Receivable Agreement [Member] Income Tax Contingency [Line Items] Income tax benefit percentage attributable to exchange for class A common stock 85. 00 % Zevia LLC [Member] Income Tax Contingency [Line Items] Economic interest percentage 68. 70 % 53. 40 % X- DefinitionAmount, after allocation of valuation allowances and deferred tax liability, of deferred tax asset attributable to deductible differences and carryforwards, without jurisdictional netting. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32537- 109319 Details Name: us- gaap_DeferredTaxAssetsLiabilitiesNet Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesNo definition available. Details Name: us- gaap_IncomeTaxContingencyLineItems Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SAB TOPIC 6. I. 7)- URI https: / / asc. fasb. org / extlink & oid = 122134291 & loc = d3e330036- 122817Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32672- 109319Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- Subparagraph (h)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (h))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 9- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22663- 107794Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 20- Section 45- Paragraph 2- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 123586238 & loc = d3e38679- 109324Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 04 (9))- URI https: / / asc. fasb. org / extlink & oid = 120400993 & loc = SL114874131- 224263Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 8- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22658- 107794 Details Name: us- gaap_IncomeTaxExpenseBenefit Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to increase (decrease) in the valuation allowance for deferred tax assets. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 12- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32687- 109319 Details Name: us- gaap_IncomeTaxReconciliationChangeInDeferredTaxAssetsValuationAllowance Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of operating loss carryforward, before tax effects, available to reduce future taxable income under enacted tax laws. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 3- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32559- 109319 Details Name: us- gaap_OperatingLossCarryforwards Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount of unrecognized tax benefits. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 45- Paragraph 10B- URI https: / / asc. fasb. org / extlink & oid = 123427490 & loc = SL37586934- 109318Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 15A- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = SL6600010- 109319 Details Name: us- gaap_UnrecognizedTaxBenefits Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAverage applicable income limit under Inflation Reduction Act. ReferencesNo definition available. Details Name: zvia_AverageApplicableIncomeLimitUnderIRA Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionCorporate alternative minimum tax percentage. ReferencesNo definition available. Details Name: zvia_CorporateAlternativeMinimumTax Namespace Prefix: zvia_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: instantX- DefinitionCorporate income tax credits amount. ReferencesNo definition available. Details Name: zvia_CorporateIncomeTaxCreditsAmount Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionEconomic Interest In Related Party Percentage ReferencesNo definition available. Details Name: zvia_EconomicInterestInRelatedPartyPercentage Namespace Prefix: zvia_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: instantX- DefinitionEffective income tax rates reconciliation, tax cuts and jobs act, percent 1. ReferencesNo definition available. Details Name: zvia_EffectiveIncomeTaxRatesReconciliationTaxCutsAndJobsActPercent Namespace Prefix: zvia_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: durationX- DefinitionIncome Tax Benefit Percentage Attributable To Exchange For Class A Common Stock ReferencesNo definition available. Details Name: zvia_IncomeTaxBenefitPercentageAttributableToExchangeForClassACommonStock Namespace Prefix: zvia_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: instantX- DefinitionPercent of Excise tax on net stock repurchases. ReferencesNo definition available. Details Name: zvia_PercentOfExciseTaxOnNetStockRepurchases Namespace Prefix: zvia_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: instantX- DefinitionTaxable income under previously enacted provisions ReferencesNo definition available. Details Name: zvia_TaxableIncomeUnderPreviouslyEnactedProvisions Namespace Prefix: zvia_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- Details Name: us- gaap_DerivativeInstrumentRiskAxis = us- gaap_InterestRateCapMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_UnusualRiskOrUncertaintyByNatureAxis = zvia_CovidNinteenMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_IncomeTaxAuthorityAxis = us- gaap_StateAndLocalJurisdictionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_IncomeTaxAuthorityAxis = us- gaap_DomesticCountryMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_RelatedPartyTransactionAxis = zvia_TaxReceivableAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_StatementClassOfStockAxis = us- gaap_CommonClassBMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details

~~Name: srt_OwnershipAxis = zvia_ZeviaLLCMember Namespace Prefix: Data Type: na Balance Type: Period Type: Income Taxes and Tax Receivable Agreement- Schedule of Income Tax Expense (Details)- USD ($) $ in Thousands 12 Months EndedDec. 31, 2022 Dec. 31, 2021Current Federal $ 0 $ 0StateTotalDeferred FederalStateTotalProvision for income taxes $ 65 $ 34X- DefinitionAmount of current federal tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, current national tax expense (benefit) for non- US (United States of America) jurisdiction. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (h) (1) (Note 1))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SAB Topic 6. 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Fact. 2)- URI https: / / asc. fasb. org / extlink & oid = 122134291 & loc = d3e330036- 122817 Details Name: us- gaap_CurrentIncomeTaxExpenseBenefit Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_CurrentIncomeTaxExpenseBenefitContinuingOperationsAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount of current state and local tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, current regional, territorial, and provincial tax expense (benefit) for non- US (United States of America) jurisdiction. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (h) (1) (Note 1))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 9- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32639- 109319Reference 3: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SAB Topic 6. I. 7)- URI https: / / asc. fasb. org / extlink & oid = 122134291 & loc = d3e330036- 122817 Details Name: us- gaap_CurrentStateAndLocalTaxExpenseBenefit Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of deferred federal tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, deferred national tax expense (benefit) for non- US (United States of America) jurisdiction. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SAB Topic 6. 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ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SAB Topic 6. I. 7)- URI https: / / asc. fasb. org / extlink & oid = 122134291 & loc = d3e330036- 122817Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SAB Topic 6. I. Fact. 1)- URI https: / / asc. fasb. org / extlink & oid = 122134291 & loc = d3e330036- 122817Reference 3: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (h) (1) (Note 1))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SAB Topic 6. I. Fact. 2)- URI https: / / asc. fasb. org / extlink & oid = 122134291 & loc = d3e330036- 122817Reference 5: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 9- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32639- 109319 Details Name: us- gaap_DeferredIncomeTaxExpenseBenefit Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_DeferredIncomeTaxExpenseBenefitContinuingOperationsAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount of deferred state and local tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, deferred regional, territorial, and provincial tax expense (benefit) for non- US (United States of America) jurisdiction. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 9- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32639- 109319Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SAB Topic 6. 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S. Federal Statutory Income Tax Rate (Details) 12 Months EndedDec. 31, 2022 Dec. 31, 2021Income Tax Disclosure [Abstract] Tax computed at federal statutory rate 21. 00 % 21. 00 % State tax, net of federal tax benefit 0. 80 % 1. 70 % Permanent items and other (0. 80 %) 0. 00 % Non- controlling interests (5. 80 %) (10. 00 %) Equity- based compensation (9. 20 %) (3. 70 %) Valuation allowance (6. 10 %) (9. 00 %) Effective Tax Rate (0. 10 %) 0. 00 % X- DefinitionPercentage of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 12- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32687- 109319 Details Name: us- gaap_EffectiveIncomeTaxRateContinuingOperations Namespace Prefix: us- gaap_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: durationX- DefinitionPercentage of domestic federal statutory tax rate applicable to pretax income (loss). ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SAB Topic 6. I. Fact. 4)- URI https: / / asc. fasb. org / extlink & oid = 122134291 & loc = d3e330036- 122817Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (h) (2))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 12- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32687- 109319 Details Name: us- gaap_EffectiveIncomeTaxRateReconciliationAtFederalStatutoryIncomeTaxRate Namespace Prefix: us- gaap_ Data Type: dtr- types: percentItemType Balance Type: na Period~~

~~Type: durationX- DefinitionPercentage of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to changes in the valuation allowance for deferred tax assets. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SAB Topic 6. I. Fact. 4)- URI https: / / asc. fasb. org / extlink & oid = 122134291 & loc = d3e330036- 122817Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 12- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32687- 109319 Details Name: us- gaap_EffectiveIncomeTaxRateReconciliationChangeInDeferredTaxAssetsValuationAllowance Namespace Prefix: us- gaap_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: durationX- DefinitionPercentage of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to noncontrolling interest income (loss) exempt from income taxes. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SAB Topic 6. I. 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ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 12- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32687- 109319Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SAB Topic 6. I. 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ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 12- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32687- 109319Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SAB Topic 6. I. Fact. 4)- URI https: / / asc. fasb. org / extlink & oid = 122134291 & loc = d3e330036- 122817 Details Name: us- gaap_EffectiveIncomeTaxRateReconciliationOtherAdjustments Namespace Prefix: us- gaap_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: durationX- DefinitionPercentage of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to state and local income tax settlement. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 12- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32687- 109319Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SAB Topic 6. I. Fact. 4)- URI https: / / asc. fasb. org / extlink & oid = 122134291 & loc = d3e330036- 122817 Details Name: us- gaap_EffectiveIncomeTaxRateReconciliationTaxSettlementsStateAndLocal Namespace Prefix: us- gaap_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_IncomeTaxDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationIncome Taxes and Tax Receivable Agreement- Schedule of Components that Comprise Net Deferred Tax Assets (Details)- USD ($) $ in Thousands Dec. 31, 2022 Dec. 31, 2021 Dec. 31, 2020Deferred tax assets Investment in Zevia LLC $ 53, 427 $ 47, 955 Net operating loss carryforwards 15, 970 4, 144 Equity- based compensation 3, 161 6, 840 Other temporary differences Total deferred tax assets 72, 662 58, 940 Valuation allowance for deferred tax assets (72, 662) (58, 940) $ 0Net deferred tax assets $ 0 $ 0 X- DefinitionAmount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences and carryforwards. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 2- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32537- 109319 Details Name: us- gaap_DeferredTaxAssetsGross Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences from the entity' s investment in its wholly- owned subsidiaries. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 8- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32632- 109319Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 6- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32621- 109319 Details Name: us- gaap_DeferredTaxAssetsInvestmentInSubsidiaries Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount, after allocation of valuation allowances and deferred tax liability, of deferred tax asset attributable to deductible differences and carryforwards, without jurisdictional netting. ReferencesReference 1: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32537- 109319 Details Name: us- gaap_DeferredTaxAssetsLiabilitiesNet Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- ReferencesNo definition available. Details Name: us- gaap_DeferredTaxAssetsNetAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount before allocation of valuation allowances of deferred tax asset attributable to deductible operating loss carryforwards. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 8- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32632- 109319Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 6- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32621- 109319 Details Name: us- gaap_DeferredTaxAssetsOperatingLossCarryforwards Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences from employee compensation. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 8- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32632- 109319Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 6- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32621- 109319 Details Name: us- gaap_DeferredTaxAssetsTaxDeferredExpenseCompensationAndBenefitsEmployeeCompensation Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount, before allocation of valuation allowance, of deferred tax asset attributable to deductible temporary differences from provisions, reserves, allowances, and accruals, classified as other. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 8- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32632- 109319Reference 2: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 6- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32621- 109319 Details Name: us- gaap_DeferredTaxAssetsTaxDeferredExpenseOther Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount of deferred tax assets for which it is more likely than not that a tax benefit will not be realized. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32537- 109319 Details Name: us- gaap_DeferredTaxAssetsValuationAllowance Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantIncome Taxes and Tax Receivable Agreement- Summary of Activity Related to Valuation Allowance (Details)- USD ($) $ in Thousands 12 Months EndedDec. 31, 2022 Dec. 31, 2021Income Tax Disclosure [Abstract] Balance, beginning of the year $ 58, 940 $ 0Increases related to current year positions 13, 722 58, 940Balance, end of the year $ 72, 662 $ 58, 940X- DefinitionAmount of deferred tax assets for which it is more likely than not that a tax benefit will not be realized. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32537- 109319 Details Name: us- gaap_DeferredTaxAssetsValuationAllowance Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- ReferencesNo definition available. Details Name: us- gaap_IncomeTaxDisclosureAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount of increase (decrease) in the valuation allowance for a specified deferred tax asset. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 121826272 & loc = d3e32537- 109319 Details Name: us- gaap_ValuationAllowanceDeferredTaxAssetChangeInAmount Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationUnaudited Quarterly Financial Information- Summary of Unaudited Quarterly Financial Data (Details)- USD ($) $ / shares in Units, $ in Thousands 3 Months Ended 12 Months EndedDec. 31, 2022 Sep. 30, 2022 Jun. 30, 2022 Mar. 31, 2022 Dec. 31, 2021 Sep. 30, 2021 Jun. 30, 2021 Mar. 31, 2021 Dec. 31, 2022 Dec. 31, 2021Net sales $ 35, 366 $ 44, 239 $ 45, 542 $ 38, 034 $ 34, 170 $ 38, 956 $ 34, 352 $ 30, 694 $ 163, 181 $ 138, 172Gross Profit 15, 653 19, 16819, 321 [1] 15, 879 [1] 14, 797 [2] 17, 767 [2] 16, 673 [2] 14, 704 [2] 70, 021 63, 941Loss from operations (6, 349) (9, 221) (14, 743) (17, 555) (37, 464) [3] (49, 498) [3] (707) (47, 868) (87, 426) Loss before income taxes (6, 127) (9, 195) (14, 787) (17, 473) (37, 420) [3] (49, 711) [3] (749) (47, 582) (87, 633) Net loss and~~

~~comprehensive loss (6, 170) (9, 196) (14, 796) (17, 485) (37, 404) (49, 761) (749) (47, 647) (87, 667) Net loss attributable to Zevia PBC $ (4, 385) $ (7, 484) $ (11, 090) $ (10, 898) $ (20, 163) $ (25, 823) $ 0 $ 0 $ (33, 857) $ (45, 986) Basic earnings per share $ (0. 09) $ (0. 16) [4] $ (0. 27) [4] $ (0. 28) [4] $ (0. 59) $ (0. 75) $ (0. 81) $ (1. 33) [5] Diluted earnings per share $ (0. 09) $ (0. 16) [4] $ (0. 27) [4] $ (0. 28) [4] $ (0. 59) $ (0. 75) $ (0. 81) $ (1. 33) [5] Weighted average common units outstanding, basic 47, 368, 849 45, 938, 507 [4] 42, 051, 987 [4] 38, 371, 713 [4] 34, 450, 40934, 440, 982 43, 469, 383 34, 450, 409Weighted average common units outstanding, diluted 47, 368, 849 45, 938, 507 [4] 42, 051, 987 [4] 38, 371, 713 [4] 34, 450, 40934, 440, 982 43, 469, 383 34, 450, 409Common Class A [Member] Net loss and comprehensive loss $ (35, 155) $ (45, 986) Basic earnings per share $ (0. 81) $ (1. 33) [6] Diluted earnings per share $ (0. 81) $ (1. 33) [6] Weighted average common units outstanding, basic 41, 739, 061 34, 450, 409Weighted average common units outstanding, diluted 43, 469, 383 34, 450, 409 [1] The Company reclassified $ 1. 3 million and $ 1. 9 million of expenses in the first and second quarter of 2022, respectively, which were previously recorded as cost of goods sold to selling and marketing expenses to conform to the current presentation. [2] The Company reclassified $ 0. 5 million, $ 0. 4 million, $ 0. 8 million, and $ 1. 0 million of expenses in the first, second, third, and fourth quarter of 2021, respectively, which were previously recorded as cost of goods sold to selling and marketing expenses to conform to the current presentation. [3] Net loss in the second half of 2021 increased primarily due to $ 45. 7 million and $ 31. 9 million, respectively, of equity- based compensation in the third and fourth quarter of 2021 relating to restricted stock unit awards and phantom stock awards that generally vest over six months following the IPO. [4] The Company has revised basic and diluted earnings per share amounts for the first, second, and third quarters of 2022 to include the impact of vested but unreleased restricted stock units which were previously excluded from the respective basic and diluted earnings per share computations. The impact of this immaterial correction was to decrease both basic and diluted loss per share by $ 0. 02, $ 0. 01, and $ 0. 01, respectively, from the amounts previously reported in~~ the Company' s ~~Form 10~~ **restated financial results, such excess amount of Incentive** - ~~Q for each of~~ **Based Compensation shall be subject to recoupment by** the **Company pursuant to this Policy** ~~respective first, second, and third quarters of 2022~~ . **For Incentive** ~~[5] (1) Represents earnings per share of Class A common stock and weighted~~ - **Based Compensation** ~~average shares of Class A common stock outstanding for the period from July 22, 2021 through December 31, 2021, the period following the reorganization transactions and initial public offering (see Note 16). [6] Represents earnings per share of Class A common stock and weighted- average shares of Class A common stock outstanding for the period from July 22, 2021 through December 31, 2021, the period following the Reorganization Transactions and IPO. X- DefinitionThe amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 815- SubTopic 40- Section 65- Paragraph 1- Subparagraph (c) (4)- URI https: / / asc. fasb. org / extlink & oid = 126732423 & loc = SL123482106- 238011Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 3- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22583- 107794Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 11- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22694- 107794Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = d3e1448- 109256Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22595- 107794Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 11- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22694- 107794Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 7- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = d3e1337- 109256Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 815- SubTopic 40- Section 65- Paragraph 1- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126732423 & loc = SL123482106- 238011Reference 9: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 55- Paragraph 52- URI https: / / asc. fasb. org / extlink & oid = 128363288 & loc = d3e4984- 109258Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 04 (23))- URI https: / / asc. fasb. org / extlink & oid = 120400993 & loc = SL114874131- 224263Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 55- Paragraph 15- URI https: / / asc. fasb. org / extlink & oid = 128363288 & loc = d3e3842- 109258Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 7- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22644- 107794Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 50- Paragraph 1- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124432515 & loc = d3e3550- 109257Reference 14: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (25))- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227Reference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = d3e1252- 109256Reference 16: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 60B- Subparagraph (d)- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = SL5780133- 109256Reference 17: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 04 (27))- URI https: / / asc. fasb. org / extlink & oid = 120399700 & loc = SL114874048- 224260 Details Name: us- gaap_EarningsPerShareBasic Namespace Prefix: us- gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: durationX- DefinitionThe amount of net income (loss) for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 55- Paragraph 52- URI https: / / asc. fasb. org / extlink & oid = 128363288 & loc = d3e4984- 109258Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 7- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22644- 107794Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 55- Paragraph 15- URI https: / / asc. fasb. org / extlink & oid = 128363288 & loc = d3e3842- 109258Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = d3e1252- 109256Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 11- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22694- 107794Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22595- 107794Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 3- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22583- 107794Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 60B- Subparagraph (d)- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = SL5780133- 109256Reference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 815- SubTopic 40- Section 65- Paragraph 1- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126732423 & loc = SL123482106- 238011Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 04 (27))- URI https: / / asc. fasb. org / extlink & oid = 120399700 & loc = SL114874048- 224260Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 50- Paragraph 1- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124432515 & loc = d3e3550- 109257Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 04 (23))- URI https: / / asc. fasb. org / extlink & oid = 120400993 & loc = SL114874131- 224263Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 11- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22694- 107794Reference 14: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 7- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = d3e1337- 109256Reference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 815- SubTopic 40- Section 65- Paragraph 1- Subparagraph (c) (4)- URI https: / / asc. fasb. org / extlink & oid = 126732423 & loc = SL123482106- 238011Reference 16: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (25))- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227 Details Name: us- gaap_EarningsPerShareDiluted Namespace Prefix: us- gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: durationX- DefinitionAggregate revenue less cost of goods and services sold or operating expenses directly attributable to the revenue generation activity. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 31- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8924- 108599Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 30- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8906- 108599Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid~~

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ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 30- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8906- 108599Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 940- SubTopic 20- Section 25- Paragraph 1- URI https: / / asc. fasb. org / extlink & oid = 126941158 & loc = d3e41242- 110953Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599Reference 6: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (10))- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227Reference 7: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 04 (8))- URI https: / / asc. fasb. org / extlink & oid = 120400993 & loc = SL114874131- 224263Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 235- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 05 (b) (2))- URI https: / / asc. fasb. org / extlink & oid = 120399901 & loc = d3e537907- 122884Reference 9: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 31- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8924- 108599Reference 10: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 04 (15))- URI https: / / asc. fasb. org / extlink & oid = 120399700 & loc = SL114874048- 224260 Details Name: us- gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 04 (22))- URI https: / / asc. fasb. org / extlink & oid = 120399700 & loc = SL114874048- 224260Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22595- 107794Reference 4: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 04 (18))- URI https: / / asc. fasb. org / extlink & oid = 120400993 & loc = SL114874131- 224263Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 815- SubTopic 40- Section 65- Paragraph 1- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126732423 & loc = SL123482106- 238011Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 50- Paragraph 6- URI https: / / asc. fasb. org / extlink & oid = 124431353 & loc = SL124452729- 227067Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 8: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (20))- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227Reference 9: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 1- Subparagraph (b) (2)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22499- 107794Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 14: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 9- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22663- 107794Reference 16: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 17: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (ii))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 18: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- Paragraph 28- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 123596393 & loc = d3e14064- 108612Reference 19: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 3- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22583- 107794Reference 20: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (g) (1) (ii))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690Reference 21: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 60B- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = SL5780133- 109256Reference 22: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 323- SubTopic 10- Section 50- Paragraph 3- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 114001798 & loc = d3e33918- 111571Reference 23: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 8- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22658- 107794Reference 24: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 1A- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669619-~~

~~108580Reference 25: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 31- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8924- 108599Reference 26: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 11- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22694- 107794Reference 27: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 11- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22694- 107794Reference 28: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 205- SubTopic 20- Section 50- Paragraph 7- URI https: / / asc. fasb. org / extlink & oid = 109222650 & loc = SL51721683- 107760Reference 29: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 45- Paragraph 1B- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126968391 & loc = SL7669625- 108580Reference 30: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599Reference 31: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 32: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (B))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 33: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 34: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 30- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8906- 108599Reference 35: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599 Details Name: us- gaap_NetIncomeLoss Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount, after deduction of tax, noncontrolling interests, dividends on preferred stock and participating securities; of income (loss) available to common shareholders. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22595- 107794Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = d3e1448- 109256Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 11- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22694- 107794Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 11- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = d3e1377- 109256Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 50- Paragraph 1- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124432515 & loc = d3e3550- 109257Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 11- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22694- 107794Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 60B- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = SL5780133- 109256Reference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 10: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 31- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8924- 108599Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 30- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8906- 108599Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 3- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22583- 107794Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599 Details Name: us- gaap_NetIncomeLossAvailableToCommonStockholdersBasic Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe net result for the period of deducting operating expenses from operating revenues. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 31- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8924- 108599Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 30- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8906- 108599Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599 Details Name: us- gaap_OperatingIncomeLoss Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss). ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 323- SubTopic 10- Section 50- Paragraph 3- Subparagraph (c)- URI https: / / asc. fasb. org / extlink & oid = 114001798 & loc = d3e33918- 111571Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- Paragraph 28- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 123596393 & loc = d3e14064- 108612Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8933- 108599Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8736- 108599Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iv))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 40- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e9031- 108599Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (i))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 30- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e8906- 108599Reference 14: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 41- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e9038- 108599Reference 16: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iii) (A))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 17: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (5))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 18: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 42- URI https: / / asc. fasb. org / extlink & oid = 126901519 & loc = d3e9054- 108599Reference 19: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (g) (1) (ii))- URI https: / / asc. fasb. org / extlink & oid = 120395691 & loc = d3e23780- 122690Reference 20: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting~~

~~Standards Codification- Topic 942- SubTopic 235- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 05 (b) (2))- URI https: / / asc. fasb. org / extlink & oid = 120399901 & loc = d3e537907- 122884Reference 21: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (B))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442552- 122756Reference 22: http: / / www. xbrl. org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (ii))- URI https: / / asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 23: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (1))- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227 Details Name: us- gaap_Revenues Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe average number of shares or units issued and outstanding that are used in calculating diluted EPS or earnings per unit (EPU), determined~~ based on **stock price** ~~the timing of issuance of shares or units in the period. ReferencesReference 1: http: / / www. xbrl. org~~ - **or** ~~/ 2003 / role / disclosureRef~~ **total stockholder return, the Committee will determine the amount based on a reasonable estimate of the effect of the accounting restatement on the relevant stock price or total stockholder return. In all cases, the calculation of the excess amount of Incentive** - **Based Compensation to be recovered will be** ~~Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 50- Paragraph 1- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124432515 & loc = d3e3550- 109257Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 16- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = d3e1505- 109256 Details Name: us- gaap_WeightedAverageNumberOfDilutedSharesOutstanding Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionNumber of [basic] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding,~~ determined ~~by relating the portion of time~~ **without regard to any taxes paid** ~~within~~ - **with respect** ~~a reporting period that common shares or units have been outstanding~~ to **such** ~~the total time in that period. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 50- Paragraph 1- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124432515 & loc = d3e3550- 109257Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = d3e1448- 109256 Details Name: us- gaap_WeightedAverageNumberOfSharesOutstandingBasic Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- Details Name: us- gaap_StatementClassOfStockAxis = us- gaap_CommonClassAMember Namespace Prefix: Data Type: na Balance Type: Period Type: Unaudited Quarterly Financial Information- Summary of Unaudited Quarterly Financial Data (Parenthetical) (Details)- USD ($) $ / shares in Units, $ in Thousands 3 Months Ended 12 Months EndedDec. 31, 2022 Sep. 30, 2022 Jun. 30, 2022 Mar. 31, 2022 Dec. 31, 2021 Sep. 30, 2021 Jun. 30, 2021 Mar. 31, 2021 Dec. 31, 2022 Dec. 31, 2021Selling and marketing $ 52, 869 $ 45, 130Basic earnings per share $ (0. 09) $ (0. 16) [1] $ (0. 27) [1] $ (0. 28) [1] $ (0. 59) $ (0. 75) $ (0. 81) $ (1. 33) [2] Diluted earnings per share $ (0. 09) (0. 16) [1] $ (0. 27) [1] $ (0. 28) [1] $ (0. 59) $ (0. 75) $ (0. 81) $ (1. 33) [2] Equity- based~~ compensation ~~$ 31, 900 $ 45, 700 $ 26, 880 $ 77, 724Restatement Adjustment [Member] Selling and marketing $ 1, 900 $ 1, 300 $ 800 $ 1, 000 $ 400 $ 500 $ 2, 727Basic earnings per share 0~~ . ~~01 $ 0. 01 $ 0. 02 Diluted earnings per share $ 0. 01 $ 0. 01 $ 0. 02 [1]~~ The Company **will maintain documentation of all determinations and actions taken in complying with this Policy. Any determinations made by the Committee under this Policy shall be final and binding on all affected individuals. F. Method of Recoupment. The Company may effect any recovery pursuant to this Policy by requiring payment of such amount (s) to the Company, by set- off, by reducing future compensation, or by such other means or combination of means** ~~has~~ - **as** ~~revised basic~~ **the Committee determines to be appropriate. The Company need not recover the excess amount of Incentive- Based Compensation if** and ~~diluted earnings per share~~ **to the extent that the Committee determines that such recovery is impracticable, subject to and in accordance with any applicable exceptions under the New York Stock Exchange listing rules, and not required under Rule 10D- 1, including if the Committee determines that the direct expense paid to a third party to assist in enforcing this Policy would exceed the amount to be recovered after making a reasonable attempt to recover such** amounts **. The Company is authorized to take appropriate steps to implement this Policy with respect to Incentive- Based Compensation arrangements with Covered Executives. III. NO INDEMNIFICATION The Company shall not indemnify any Covered Executives against the loss of any Incentive- Based Compensation recouped under this Policy, including by paying or reimbursing the Covered Executives** for **premiums for any insurance policy covering any potential losses. 2 IV. ADMINISTRATION; INTERPRETATION This Policy is administered by** the **Compensation Committee** ~~first, second, and third quarters~~ of ~~2022 to include~~ the **Board (** ~~impact of vested but unreleased restricted stock units which were previously excluded from~~ the **" Committee "), subject to ratification by the independent members of the Board with** ~~respective~~ - - - **respect to application** ~~basic and diluted earnings per share computations. The impact~~ of this **Policy** ~~immaterial correction was~~ to ~~decrease both basic and diluted loss per share by $ 0. 02, $ 0. 01, and $ 0. 01, respectively, from the amounts previously reported in~~ the Company' s ~~Form~~ **Chief Executive Officer. This Policy is intended to comply with, and as applicable to be administered and interpreted consistent with, and subject to the exception set forth in, Listing Standard 303A. 14 adopted by the New York Stock Exchange to implement Rule** ~~10~~ **10D** - ~~Q~~ **1 under the Securities Exchange Act of 1934, as amended (collectively, " Rule 10D- 1 "). The Committee is authorized to interpret and construe this Policy and to make all determinations necessary, appropriate, or advisable** for ~~each of~~ the **administration of this Policy consistent with Rule 10D- 1. Subject to ratification by the independent members of the Board with** ~~respective~~ - - - **respect** ~~first~~ **to the application of this Policy to the Company' s Chief Executive Officer** , ~~second~~ **any determinations made by the Committee will be made in its sole discretion and are final** , **conclusive and binding on all affected individuals and need not be uniform with respect to all Covered Executives. No recovery of compensation under this Policy will be** ~~and~~ - **an** ~~third quarters~~ **event giving rise to a right to resign for " good reason " or be deemed a " constructive termination " (or any similar term) as such terms are used in any agreement between any Covered Executive and the Company. Headings are given to the sections and subsections** of **this Policy solely as a convenience to facilitate reference and shall not be deemed in any way material or relevant to the construction or interpretation of this Policy or any provision thereof. Words in the masculine gender shall include the feminine gender, and where appropriate, the plural shall include the singular and the singular shall include the plural. The use herein of the word " including " following any general statement, term or matter shall not be construed to limit such statement, term or matter to the specific items or matters set forth immediately following such word or to similar items or matters, whether or not non- limiting language (such as " without limitation ", " but not limited to ", or words of similar import) is used with reference thereto, but rather shall be deemed to refer to all other items or matters that could reasonably fall within the broadest possible scope of such general statement, term or matter. References herein to any agreement, instrument or other document means such agreement, instrument or other document as amended, supplemented and modified from time to time to the extent permitted by the provisions thereof and not prohibited by this Policy. V. EFFECTIVE DATE This Policy shall be effective as of October 2, 2023 (the" Effective Date") and shall apply to Incentive Compensation that is approved, awarded or granted to Covered Executives on or after the Effective Date. As of the Effective Date, this Policy shall supersede and replace that certain Zevia PBC Clawback Policy dated as of October 6,** 2022 ~~. [2]~~ (**the " Prior Policy "). Notwithstanding the foregoing, this Policy shall not affect any remedies or rights of recoupment that may become available to the Company under the Prior Policy with respect to any incentive compensation (or any portion thereof) that (i) was made, granted or Received prior to the Effective Date and (ii) is not recoverable under this Policy. 3 VI. AMENDMENT Upon the recommendation of the Committee, the Board may amend or replace this Policy from time to time in its discretion. VII. OTHER RECOUPMENT RIGHTS The Committee intends that this Policy will be applied to the fullest extent of the law. The Committee may require that any employment agreement, equity award agreement, or similar agreement entered into on or after the Effective Date shall, as a condition to the grant of any benefit thereunder, require a Covered Executive to agree to abide by the terms of this Policy. Any right of recoupment under this Policy is in addition to, and not in lieu of, any other remedies or rights of recoupment that may be available to the Company pursuant to the terms of any other policy, any employment agreement or plan or award terms, and any other legal remedies available to the Company, including disciplinary action up to and including termination and institution of civil or criminal proceedings; provided that the Company shall not recoup amounts pursuant to such other policy, terms or remedies to the extent it is recovered pursuant to this Policy. Any right of recoupment under this Policy is in addition to, and is not in lieu of, any actions imposed by law enforcement agencies, regulators, or other authorities. Notwithstanding the generality of the foregoing, to the extent that the requirements under the provisions of Section 304 of the Sarbanes- Oxley Act of 2002 are broader than the provisions in this Policy, the provisions of such law will apply to the Company' s Chief Executive Officer and Chief Financial Officer. VIII. IMPRACTICABILITY The Company shall recover Incentive- Based Compensation in accordance with this Policy unless such recovery would be impracticable, as determined by the Committee in accordance with Rule 10D-** 1 **. IX. SUCCESSORS This Policy shall be binding** ~~) Represents earnings per share of Class A common stock~~ and ~~weighted- average shares of Class A common stock outstanding~~ **enforceable against all Covered Executives and their beneficiaries, heirs, executors, administrators,** ~~for~~ - **or** ~~the~~ **other legal representatives** ~~period from July 22, 2021 through December 31, 2021, the period following the reorganization transactions and initial public offering (see Note 16)~~ . ~~X- DefinitionThe amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 815- SubTopic 40- Section 65- Paragraph 1- Subparagraph (c) (~~ 4 ~~)- URI https: / / asc. fasb. org / extlink & oid = 126732423 & loc = SL123482106- 238011Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 3- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22583- 107794Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 11- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22694- 107794Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 10- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = d3e1448- 109256Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22595- 107794Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 11- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22694- 107794Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 7- URI https: / / asc. fasb. org /~~

~~extlink & oid = 126958026 & loc = d3e1337- 109256Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 815- SubTopic 40- Section 65- Paragraph 1- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126732423 & loc = SL123482106- 238011Reference 9: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 55- Paragraph 52- URI https: / / asc. fasb. org / extlink & oid = 128363288 & loc = d3e4984- 109258Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 04 (23))- URI https: / / asc. fasb. org / extlink & oid = 120400993 & loc = SL114874131- 224263Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 55- Paragraph 15- URI https: / / asc. fasb. org / extlink & oid = 128363288 & loc = d3e3842- 109258Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 7- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22644- 107794Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 50- Paragraph 1- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124432515 & loc = d3e3550- 109257Reference 14: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (25))- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227Reference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = d3e1252- 109256Reference 16: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 60B- Subparagraph (d)- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = SL5780133- 109256Reference 17: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 04 (27))- URI https: / / asc. fasb. org / extlink & oid = 120399700 & loc = SL114874048- 224260 Details Name: us- gaap_EarningsPerShareBasic Namespace Prefix: us- gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: durationX- DefinitionThe amount of net income (loss) for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period. ReferencesReference 1: http: / / www. xbrl. org / 2003 / role / exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 55- Paragraph 52- URI https: / / asc. fasb. org / extlink & oid = 128363288 & loc = d3e4984- 109258Reference 2: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 7- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22644- 107794Reference 3: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 55- Paragraph 15- URI https: / / asc. fasb. org / extlink & oid = 128363288 & loc = d3e3842- 109258Reference 4: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 2- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = d3e1252- 109256Reference 5: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 11- Subparagraph (b)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22694- 107794Reference 6: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 4- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22595- 107794Reference 7: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 3- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22583- 107794Reference 8: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 60B- Subparagraph (d)- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = SL5780133- 109256Reference 9: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 815- SubTopic 40- Section 65- Paragraph 1- Subparagraph (f)- URI https: / / asc. fasb. org / extlink & oid = 126732423 & loc = SL123482106- 238011Reference 10: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 942- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 04 (27))- URI https: / / asc. fasb. org / extlink & oid = 120399700 & loc = SL114874048- 224260Reference 11: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 50- Paragraph 1- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124432515 & loc = d3e3550- 109257Reference 12: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 220- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 04 (23))- URI https: / / asc. fasb. org / extlink & oid = 120400993 & loc = SL114874131- 224263Reference 13: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 11- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 124431687 & loc = d3e22694- 107794Reference 14: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 45- Paragraph 7- URI https: / / asc. fasb. org / extlink & oid = 126958026 & loc = d3e1337- 109256Reference 15: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 815- SubTopic 40- Section 65- Paragraph 1- Subparagraph (c) (4)- URI https: / / asc. fasb. org / extlink & oid = 126732423 & loc = SL123482106- 238011Reference 16: http: / / www. xbrl. org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (25))- URI https: / / asc. fasb. org / extlink & oid = 126953954 & loc = SL114868664- 224227 Details Name: us- gaap_EarningsPerShareDiluted Namespace Prefix: us- gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: durationX- DefinitionThe aggregate total amount of expenses directly related to the marketing or selling of products or services. ReferencesNo definition available. Details Name: us- gaap_SellingAndMarketingExpense Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of noncash expense for share- based payment arrangement. ReferencesReference 1: http: / / fasb. org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- Subparagraph (a)- URI https: / / asc. fasb. org / extlink & oid = 126954810 & loc = d3e3602- 108585 Details Name: us- gaap_ShareBasedCompensation Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- Details Name: srt_RestatementAxis = srt_RestatementAdjustmentMember Namespace Prefix: Data Type: na Balance Type: Period Type:~~