

Zevia PBC

Disclosure Report

Date Submitted: November 11th, 2025



Disclosure Materials

Certified B Corporations must complete a Disclosure Questionnaire to identify potentially sensitive issues related to the company (e.g. historical fines, sanctions, material litigation, or sensitive industry practices).

This component does not affect the company's score on the B Impact Assessment. If the company answers affirmatively to any items in the Disclosure Questionnaire that B Lab deems relevant for public stakeholders, then, as a condition of their certification, the company must:

- Be transparent about details of the disclosure issues identified on the company's public B Impact Report
- 2) Describe how the company has addressed this issue
- 3) Demonstrate that management practices are in place to avoid similar issues from arising in the future, when necessary.

In all cases, the Standards Advisory council reserves the right to refuse certification if the company is ultimately deemed not to uphold the spirit and integrity of the community.

In addition to the voluntary indication of sensitive issues in the Disclosure Questionnaire, companies pursuing Certification also are subject to a background check by B Lab staff. Background checks include a review of public records, news sources, and search engines for company names, brands, executives/founders, and other relevant topics.

Sensitive issues identified through background checks may or may not be within the scope of questions in the Disclosure Questionnaire, but undergo the same review process and are subject to the same possible review by the Standards Advisory Council, including ineligibility for B Corp Certification, required remediation, or disclosure.

This document contains a copy of the company's completed Disclosure Questionnaire and related disclosure documentation provided by the company



Disclosure Questionnaire

Industries and Products

Yes No Please indicate if the company is involved in production of or trade in any of the following. Select Yes for all options that **Animal Products or Services** $\boxed{}$ **Biodiversity Impacts** \square Chemicals $\boxed{}$ **Disclosure Alcohol** \square **Disclosure Firearms Weapons** $\boxed{}$ **Disclosure Mining** $\boxed{}$ **Disclosure Pornography** $\boxed{}$ **Disclosure Tobacco** $\boxed{}$ **Energy and Emissions Intensive** $\boxed{}$ Industries Gambling \square **Genetically Modified Organisms** \square Illegal Products or Subject to \square **Phase Out** Industries at Risk of Human $\overline{\mathbf{A}}$ **Rights Violations Monoculture Agriculture Nuclear Power or Hazardous** \square Materials Payday, Short Term, or High $\overline{\mathbf{A}}$ Interest Lending Water Intensive Industries \square **Tax Advisory Services** \square

Outcomes & Penalties

| | Yes | No | |
|---|--------------|------------------|--|
| Please indicate if the company has had any formal complaint to a regulatory agency or been assessed any fine or sanction in the past five years for any of the following practices or policies. Check all that apply. | | | |
| Anti-Competitive Behavior | | \checkmark | |
| Breaches of Confidential Information | | \checkmark | |
| Bribery, Fraud, or Corruption | | N. | |
| Company has filed for bankruptcy | | \triangleright | |
| Consumer Protection | | V | |
| Financial Reporting, Taxes, Investments, or Loans | | \searrow | |
| Hazardous Discharges Into Air/Land/Water (Past 5 Yrs) | | V | |
| Labor Issues | | \checkmark | |
| Large Scale Land Conversion, Acquisition, or Relocation | | V | |
| Litigation or Arbitration | | | |
| On-Site Fatality | | \searrow | |
| Penalties Assessed For Environmental Issues | | \searrow | |
| Political Contributions or International Affairs | | \searrow | |
| Recalls | | V | |
| Significant Layoffs | \checkmark | | |
| Violation of Indigenous Peoples Rights | | V | |
| Other | | \checkmark | |



Practices

| | Yes | No |
|--|-----|--------------|
| Please indicate if the following statements are true regarding whether or not the company engages in the following practices. Check all that apply. If the statement is true, select "Yes." If false, select "No." | | |
| Animal Testing | | ⟨ |
| Company/Suppliers Employ Under Age 15 (Or Other ILO Minimum Age) | | \ |
| Company prohibits freedom of association/collective bargaining | | V |
| Company workers are prisoners | | N |
| Conduct Business in Conflict Zones | | V |
| Confirmation of Right to Work | | V |
| Does not transparently report corporate financials to government | | \checkmark |
| Employs Individuals on Zero-Hour Contracts | | K |
| Facilities located in sensitive ecosystems | | K |
| ID Cards Withheld or Penalties for Resignation | | K |
| No formal Registration Under Domestic Regulations | | \ |
| No signed employment contracts for all workers | | Y |
| Overtime For Hourly Workers Is Compulsory | | Y |
| Payslips not provided to show wage calculation and deductions | | V |

| | Yes | No |
|---|-----|------------------|
| Sale of Data | | V |
| Tax Reduction Through Corporate Shells | | V |
| Workers cannot leave site during non-working hours | | N |
| Workers not Provided Clean Drinking Water or Toilets | | \triangleright |
| Workers paid below minimum wage | | V |
| Workers Under Bond | | V |
| Other | | ✓ |

Supply Chain Disclosures

| | Yes | No |
|---|-----|--------------|
| Please indicate if any of the following statements are true regarding your company's significant suppliers. | | |
| Business in Conflict Zones | | V |
| Child or Forced Labor | | V |
| Negative Environmental Impact | | V |
| Negative Social Impact | | \checkmark |
| Other | | \checkmark |



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Significant layoffs of >20% of workforce

| Issue Date | Feb-25 |
|--|---|
| Торіс | Significant layoffs due to restructuring . |
| Summary of Issue | As a newly emerging brand, Zevia operates in a highly competitive landscape and has experienced three years of flat net revenue sales. When we went public in 2021, we hired very senior leadership roles to grow the business and expand our top line. We had a layoff in May 2024 to decrease the senior level roles in Sales and gave middle managers the opportunity for advancement. Thirteen employees were impacted in 2024 or approximately 10% of the population at the time. In February 2025, after another flat year in 2024 we were forced to execute a reorganization. This resulted in a 23% reduction of team members across all levels. In tandem, Zevia executed a supply chain overall in 2025 removing significant complexity and expenses. We do not anticipate another layoff in the near future. |
| Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected) | 24 employees were laid off, representing 23% of the company's employees at that time. |
| Impact on Stakeholder(s) | The primary impact was loss of employment for affected employees. |
| Implemented Management Practices | All impacted employees received a severance payment, COBRA payments, and outplacement services based on tenure. The same calculations were processed for all levels of the organization keeping consistency and equity irrelevant of level (Staff - Senior Vice President). |
| Management Comments | Zevia PBC supported employees during their transition by offering to provide recommendation letters, LinkedIn references, and in some cases - opening our networks at the leadership level to help employees land their next job. |



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Environmentally Intensive Industries

| Topic | Water Intensive Industries |
|--|---|
| Summary of Issue | As a company in the beverage industry, Zevia PBC operates in an industry that is recognized as a water-intensive industry due to its manufacturing processes. Water sources were provided on a powerpoint presentation. Seven of our eight co-packing plants are located in areas that have a low to low/medium overall water risk. In 2022, we had 18 co-packing plants, two were in high water risk areas, and three were in medium-high risk areas. This shows a significant improvement in our ability for sustainable water in our supply chain operations. |
| Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected) | In the previous fiscal year, 100% of Zevvia PBC revenue was earned from Zevia PBC's products. We have no company owned manufacturing. |
| | Zevia's manufacturing facilities have a water intensity of 2.48 gallons of water per equalized case of product produced for its standard manufacturing processes. |
| Impact on Stakeholder(s) | As a water intensive industry, the manufacturing of Zevia PBC products poses risks such as water stress or depletion of local water sources if water used is not appropriately managed. |
| | The company uses 8 different municipal water sources for its manufacturing processes. |
| | The main stakeholders affected are other water users in the regions of operation, such as local water authorities & regulators, residents, other industrial plants, farmers, and the local biodiversity. |
| Implemented Management Practices | While Zevia does not operate its own manufacturing facilities, we take water stewardship seriously through rigorous supplier standards and sustainability-driven partnerships. Our Quality Agreements and Master Service Agreements require contract manufacturers to comply with best practices for water efficiency and environmental responsibility. We conduct audits, collaborate on process improvements, and prioritize suppliers who demonstrate strong sustainability credentials. Zevia requires the co-packers to have ESG programs in place and to meet all legal and regulatory water requirements. In regards to assessment, our co-packers use industry standard water quality and filtration. |



We are a small portion of their manufacturing footprint. We would be the same as other brands that use a co-manufacturing model. In regards to best practices, we use value engineering to assist the co-manufacturers to reduce overall waste, sewer, and water usage.