## Reconciliation of Gross (Non-GAAP) to Net (GAAP) Revenue

	Year Ended December 31,	
	2023	2022
Gross (Non-GAAP) Revenue		
Direct to Consumer - Up Front	7,915,691	6,877,525
Subscriptions	1,305,978	1,255,332
B2B	4,269,677	3,790,765
Hearing Services	78,997	108,605
TOTAL GROSS (NON GAAP) REVENUE	13,570,343	12,032,227
Returns, cancellations, refunds, promotions	1,665,861	1,354,959
TOTAL NET (GAAP) REVENUE	11,904,482	10,677,268