

001716166 3841 813224056 DE 1231 10-Q 34 001-39796 24146252 7921 SOUTH PARK PLAZA, SUITE 210 LITTLETON CO 80120 (866)908-4867 7921 SOUTH PARK PLAZA, SUITE 210 LITTLETON CO 80120 Vivos Therapeutics, Inc. 20170901 10-Q 1 form 10-q.htm false --12-31 Q3 0001716166 Yes Yes 0001716166 2024-01-01 2024-09-30 0001716166 2024-11-14 0001716166 2024-09-30 0001716166 2023-12-31 0001716166 2024-07-01 2024-09-30 0001716166 2023-07-01 2023-09-30 0001716166 2023-01-01 2023-09-30 0001716166 us-gaap:ProductMember 2024-07-01 2024-09-30 0001716166 us-gaap:ProductMember 2023-07-01 2023-09-30 0001716166 us-gaap:ProductMember 2024-01-01 2024-09-30 0001716166 us-gaap:ProductMember 2023-01-01 2024-09-30 0001716166 us-gaap:ServiceMember 2024-01-01 2024-09-30 0001716166 us-gaap:ServiceMember 2023-07-01 2023-09-30 0001716166 us-gaap:ServiceMember 2023-07-01 2023-09-30 0001716166 us-gaap:ServiceMember 2024-01-01 2024-09-30 0001716166 us-gaap:CommonStockMember 2022-12-31 0001716166 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The Vivos Method and patient release after completion of treatment; A A A A — the potential financial benefits to VIP dentists from treating patients with The Vivos Method; A A A A — our potential revenues and profit margin from the enrollment of VIPs, VIP service fees, sales of The Vivos Method treatments and appliances, leases of SleepImage® home sleep testing rings and from our strategic alliance marketing and distribution model; A A A A — our ability to properly train VIPs in the use of The Vivos Method inclusive of the services we offer independent dentists for use in treating their patients in their dental practices; A A A A — our ability to formulate, implement and modify as necessary effective sales, marketing and strategic initiatives to drive revenue growth including, for example, our new strategic alliance marketing and distribution model, our Medical Integration Division, SleepImage® home sleep apnea test, arrangements with durable medical equipment companies (â€œDMEâ€) and other third-party collaborations; A A A A — the viability of our current intellectual property and intellectual property created in the future; A A A A — acceptance by the marketplace of the products and services that we market; A A A A — government regulations and our ability to obtain applicable regulatory approvals and comply with government regulations including under healthcare laws and the rules and regulations of the U.S. Food and Drug Administration (â€œFDAâ€) and non-U.S. equivalent regulatory bodies as well as laws, rules and regulations related to the practice of medicine or dentistry; A A A A — our ability to retain key employees; A A A A — adverse changes in general market conditions for medical devices and the products and services we offer; A A A A — our ability to generate cash flow and profitability and continue as a going concern; A A A A — our future financing plans; and A A A A — our ability to adapt to changes in market conditions (including as a result of outbreaks of disease such as COVID-19, inflation and volatile geopolitical and capital markets) which could impair our operations, financial performance and ability to raise new capital. A These forward-looking statements involve numerous risks and uncertainties. Although we believe that our expectations expressed in these forward-looking statements are reasonable, our expectations may later be found to be incorrect. Our actual results of operations or the results of other matters that we anticipate herein could be materially different from our expectations. Important risks and factors that could cause our actual results to be materially different from our expectations are generally set forth in â€œManagementâ€™s Discussion and Analysis of Financial Condition and Results of Operationsâ€ â€œBusinessâ€ and other sections in this Report as well as the â€œRisk Factorsâ€ section of our Annual Report on Form 10-K for the fiscal year ended December 31, 2023 and our other public filings. You should thoroughly read this Report and the documents that we refer to with the understanding that our actual future results may be materially different from and worse than what we expect. We qualify all of our forward-looking statements by these cautionary statements. A The forward-looking statements made in this Report relate only to events or information as of the date on which the statements are made in this Report. Except as required by law, we undertake no obligation to update or revise publicly any forward-looking statements, whether as a result of new information, future events or otherwise, after the date on which the statements are made or to reflect the occurrence of unanticipated events. You should read this Report and the documents that we refer to in this Report and have filed as exhibits to this Report and our other public filings, completely and with the understanding that our actual future results may be materially different from what we expect.

A 3 A PART I â€ FINANCIAL INFORMATION

A Item 1. Financial Statements. A VIVOS THERAPEUTICS INC. Unaudited Condensed Consolidated Balance Sheets (In Thousands, Except Per Share Amounts)

A A September 30, 2024A December 31, 2023A A A A A Current assetsA A A A A Cash and cash equivalentsA \$6,311A \$1,643A Accounts receivable, net of allowance of \$262 and \$250, respectivelyA \$454A \$202A Prepaid expenses and other current assetsA \$634A \$1,616A A A A A Total current assetsA \$7,399A \$2,461A A A A A Long-term assetsA A A A A GoodwillA \$2,843A \$2,843A Property and equipment, netA \$3,317A \$3,314A Operating lease right-of-use assetA \$1,129A \$1,385A Intangible assets, netA \$383A \$420A Deposits and otherA \$276A \$307A A A A A Total assetsA \$15,347A \$10,730A A A A A LIABILITIES AND STOCKHOLDERSâ€™ EQUITY A A A A A Current liabilitiesA A A A A Accounts payableA \$1,075A \$2,145A Accrued expensesA \$2,054A \$2,334A Current portion of contract liabilitiesA \$1,313A \$2,138A Current portion of operating lease liabilityA \$485A \$474A Other current liabilitiesA \$199A \$198A A A A A A Total current liabilitiesA \$5,126A \$7,289A A A A A Long-term liabilitiesA A A A A Contract liabilities, net of current portionA \$178A \$289A Employee retention credit liabilityA \$1,220A \$1,220A Operating lease liability, net of current portionA \$1,158A \$1,521A A A A A A Total liabilitiesA \$7,682A \$10,319A A A A A Commitments and contingencies (Note 11)A -A -A Common Stock, \$0.0001 par value per share. Authorized 50,000,000 shares; no shares issued and outstandingA -A -A Common Stock, \$0.0001 par value per share. Authorized 200,000,000 shares; issued and outstanding 4,765,300 shares as of September 30, 2024 and 1,833,877 shares as December 31, 2023A -A -A Additional paid-in capitalA \$109,025A \$93,462A Accumulated deficitA \$(101,360)A \$(93,051) Total stockholdersâ€™ equityA \$7,665A \$4,111A Total liabilities and stockholdersâ€™ equityA \$15,347A \$10,730A A The accompanying notes are an integral part of these unaudited condensed consolidated financial statements.

A 4 A VIVOS THERAPEUTICS INC. Unaudited Condensed Consolidated Statements of Operations (In Thousands, Except Per Share Amounts)

A A 2024A 2023A A Three Months Ended September 30,A Nine Months Ended September 30,A A 2024A 2023A RevenueA A A A A Product revenueA \$1,958A \$1,466A \$5,608A \$4,783A Service revenueA \$1,902A \$1,835A \$5,725A \$5,770A Total revenueA \$3,860A \$3,301A \$11,333A \$10,553A A A A A Cost of sales (exclusive of depreciation and amortization shown separately below)A \$1,526A \$1,554A \$4,411A \$4,371A A A A A Gross profitA \$2,334A \$1,747A \$6,922A \$6,182A A A A A Operating expensesA A A A A General and administrativeA \$4,487A \$4,596A \$13,531A \$17,012A Sales and marketingA \$346A \$641A \$1,319A \$1,861A Depreciation and amortizationA \$146A \$150A \$437A \$472A A A A A Total operating expensesA \$4,979A \$5,387A \$15,287A \$19,345A A A A A Operating lossA \$(2,645)A \$(3,640)A \$(8,365)A \$(13,163)A A A A Non-operating income (expense)A A A A A Other expenseA \$(18)A \$(53)A \$(42)A \$(198) Excess warrant fair valueA -A -A -A (6,453) Change in fair value of warrant liability, net of issuance costs of \$645A -A -A \$1,600A -A -A \$10,362 Other incomeA \$47A \$98A \$128A Loss before income taxesA \$(2,616)A \$(2,093)A \$(8,309)A \$(9,324)A A A A Net lossA \$(2,616)A \$(2,093)A \$(8,309)A \$(9,324)A A A A Net loss per share (basic and diluted)A \$(0.40)A \$(1.75)A \$(1.94)A \$(8.09) Weighted average number of shares of Common Stock outstanding (basic and diluted)A \$6,615,320A \$1,197,258A \$4,282,210A \$1,152,607A A The accompanying notes are an integral part of these unaudited condensed consolidated financial statements.

A 5 A VIVOS THERAPEUTICS INC. Unaudited Condensed Consolidated Statements of Stockholdersâ€™ Equity (In Thousands, Except Common Stock Amounts)

A A SharesA AmountA CapitalA DeficitA TotalA A Nine Months Ended September 30, 2024 and 2023A A A AdditionalA A A A Common StockA Paid-inA AccumulatedA A A SharesA AmountA CapitalA DeficitA TotalA A A A A Balances, December 31, 2022A \$920,592A -\$484,269A \$(79,468)A \$4,801A Issuance of common stock in private placement, net of issuance costsA \$80,000A -A -A -A -A Issuance of common stock for purchase of assetsA \$10,000A A A A A \$116A -A -A \$116A Issuance of commons stock upon exercise of warrantsA \$186,666A -A -A \$2,848A -A -A \$2,848 Fair value of warrants issuedA A A A A Issuance of warrants to consultants for servicesA -A -A \$625A -A -A \$625A Stock-based compensation expenseA -A -A \$306A -A -A \$306A Net lossA -A -A (1,703)A (1,703)A A A A A Balances, March 31, 2023A \$1,197,258A -\$88,164A \$(81,171)A \$6,993A Fair value of warrants issuedA A A A A To consultants for servicesA -A -A \$182A -A -A \$182A Stock-based compensation expenseA -A -A \$459A -A -A \$459A Net lossA -A -A (5,528)A (5,528)A A A A A Balances, June 30, 2023A \$1,197,258A -\$88,805A \$(86,699)A \$2,106A Fair value of warrants issuedA A A A A To consultants for servicesA -A -A (156)A -A -A (156) Stock-based compensation expenseA -A -A \$189A -A -A \$189A Net lossA -A -A (2,093)A (2,093)A A A A A Balances, September 30, 2023A \$1,197,258A -\$88,838A \$(88,792)A \$46A A A A A Balances, December 31, 2023A \$1,833,877A -\$93,462A \$(93,051)A \$411A Issuance of commons stock upon exercise of warrants, A net of issuance costsA \$897,393A -A -A \$635A -A -A \$635A Issuance of warrants to consultants for servicesA -A -A \$6A -A -A \$6A Stock-based compensation expenseA -A -A \$293A -A -A \$293A Net lossA -A -A (3,763)A (3,763)A A A A A Balances, March 31, 2024A \$2,731,270A -\$97,396A \$(96,814)A \$582A Issuance of common stock and warrants in private placement, net of issuance costsA \$169,498A -A -A \$7,400A Issuance of commons stock upon exercise of warrants, A net of issuance costsA \$496,000A -A -A \$496A Issuance of common stock to consultants for servicesA \$4,720A A A A \$11A A A A \$11A Issuance of warrants to consultants for servicesA -A -A \$14A -A -A \$14A Stock-based compensation expenseA -A -A \$270A -A -A \$270A Net lossA -A -A -A -A (1,930)A (1,930)A A A A A Balances, June 30, 2024A \$3,401,488A -\$105,091A \$(98,744)A \$6,347A BalanceA \$3,401,488A -\$105,091A \$(98,744)A \$6,347A Issuance of common stock and warrants in private placement, net of issuance costsA \$1,363,812A -A -A \$3,786A -A -A \$3,786A Issuance of warrants to consultants for servicesA -A -A \$6A -A -A \$6A Stock-based compensation expenseA -A -A \$142A -A -A \$142A Net lossA -A -A -A -A (2,616)A (2,616)A A A A A Balances, September 30, 2024A \$4,765,300A -\$109,025A \$(101,360)A \$7,665A BalanceA \$4,765,300A -\$109,025A \$(101,360)A \$7,665A A The accompanying notes are an integral part of these unaudited condensed consolidated financial statements.

A 6 A VIVOS THERAPEUTICS INC. Unaudited Condensed Consolidated Statements of Cash Flows (In Thousands)

A A 2024A 2023A A Nine Months Ended September 30,A A 2024A 2023A CASH FLOWS FROM OPERATING ACTIVITIES:A A A A Net lossA \$(8,309)A \$(9,324) Adjustments to reconcile net loss to net cash used in operating activities:A A A A Stock-based compensation expenseA \$705A \$954A Depreciation and amortizationA \$437A \$472A Fair value of common stock issued for servicesA \$11A -A Fair value of warrants issued for servicesA \$26A \$651A Change in fair value of warrant liability, net of issuance costs of \$645A -A -A (10,362) Excess warrant fair valueA -A -A \$6,453A Changes in operating assets and liabilities:A A A A Accounts receivableA \$(252)A \$229A Operating lease liabilities, netA \$(95)A (81) Prepaid expenses and other current assetsA \$(19)A \$679A DepositsA \$44A \$81A Accounts payableA \$(1,070)A \$118A Accrued expensesA \$(293)A \$42A Employee retention credit liabilityA -A -A \$1,220A Other liabilitiesA \$(1)A \$94A Contract liabilityA \$(935)A \$(424) A A A A Net cash used in operating activitiesA \$(9,751)A \$(9,198) A A A CASH

doctors, and distributors in the use of the Company’s products and services. Dentists who use the Company’s products and services typically enroll in a variety of live or online training and educational programs offered through the Company’s Vivos Institute’s an 18,000 sq. ft. facility located near the Denver International Airport. Dentists are able to select the specific program or clinical pathway that they want to focus on, such as Guided Growth and Development or Lifeline or both. Dentists may also enroll in the VIP program for the complete set training, educational, and support services available in all three clinical pathway programs. Dentists enrolled in the VIP Program are referred to as VIPs. The Company charges upfront enrollment fees to educate and train new providers. The Company also charges for the ancillary support services listed above and views each product and service as a revenue/profit center. A Further, in an effort to expand its potential for revenue generation, in June 2024, the Company entered into a strategic marketing and distribution alliance with an operator of multiple sleep testing and treatment centers in Colorado, under which each party’s products and services will be offered together as a comprehensive solution to OSA patients seeking obstructive sleep apnea treatment. Under this model, the Company will invoice patients (rather than dentists), for treatment by Vivos employed dentists. The Company anticipates this will be the first of a series of similar alliances across the country, marking an important pivot in the Company’s marketing and distribution model for treating patients and distributing its cutting edge OSA appliances. A Basis of Presentation and Consolidation A The Company’s unaudited condensed consolidated financial statements have been prepared in accordance with U.S. generally accepted accounting principles (GAAP). Any reference in these notes to applicable guidance is meant to refer to the authoritative GAAP as found in the Accounting Standards Codification (ASC) and Accounting Standards Updates (ASU) of the Financial Accounting Standards Board (FASB). A In the opinion of management, the accompanying unaudited condensed consolidated financial statements include all adjustments, consisting of normal recurring adjustments, which are necessary to present fairly the Company’s financial position, results of operations, and cash flows. The condensed consolidated balance sheet at December 31, 2023 has been derived from audited financial statements at that date. The interim results of operations are not necessarily indicative of the results that may occur for the full fiscal year. Certain information and footnote disclosure normally included in the financial statements prepared in accordance with GAAP have been condensed or omitted pursuant to instructions, rules, and regulations prescribed by the United States Securities and Exchange Commission (SEC). A 9 A The Company believes that the disclosures provided herein are adequate to make the information presented not misleading when these unaudited condensed consolidated financial statements are read in conjunction with the December 31, 2023 audited consolidated financial statements contained in the Company’s 2023 Annual Report on Form 10-K, which was filed with the Securities and Exchange Commission on March 28, 2024. A Emerging Growth Company Status A The Company is an emerging growth company (an EGC), as defined in Section 2(a) of the Securities Act, as modified by the Jumpstart Our Business Startups Act of 2012 (the JOBS Act), and as a result, the Company may take advantage of certain exemptions from various reporting requirements that are applicable to other public companies that are not EGCs. These include, but are not limited to, not being required to comply with the auditor attestation requirements of Section 404 of the Sarbanes-Oxley Act of 2002 (the Sarbanes-Oxley Act), reduced disclosure obligations regarding executive compensation, and exemptions from the requirements of holding a nonbinding advisory vote on executive compensation and shareholder approval of any golden parachute payments not previously approved. A Further, Section 102(b)(1) of the JOBS Act exempts EGCs from being required to comply with new or revised financial accounting standards until private companies (that is, those that have not had a Securities Act registration statement declared effective or do not have a class of securities registered under the Securities Exchange Act of 1934, as amended (the Exchange Act)) are required to comply with the new or revised financial accounting standards. The JOBS Act provides that a company can elect to opt out of the extended transition period and comply with the requirements that apply to non-EGC but any such election to opt out is irrevocable. The Company currently expects to retain its status as an EGC until the year ending December 31, 2026, but this status could end sooner under certain circumstances. A Revenue Recognition A The Company generates revenue from the sale of products and services. A significant majority of the Company’s revenues are generated from enrolling dentists as either (i) Guided Growth and Development VIPs; (ii) Lifeline VIPs; (iii) combined Guided Growth and Development and Lifeline VIPs; or Premier Vivos Integrated Providers (Premier VIPs). Prior to the second quarter of 2023, the majority of VIP enrollments were Premier VIPs. The other, lower priced enrollments were piloted in prior fiscal quarters on a limited basis. They were officially adopted during the second quarter of 2023. For each VIP program, revenue is recognized when control of the products or services is transferred to customers (i.e., VIP dentists ordering such products or services for their patients) in a manner that reflects the consideration the Company expects to be entitled to in exchange for those products and services. A Following the guidance of ASC Topic 606, Revenue from Contracts with Customers (ASC 606) and the applicable provisions of ASC Topic 842, Leases (ASC 842), the Company determines revenue recognition through the following five-step model, which entails: A 1) identification of the promised goods or services in the contract; A 2) determination of whether the promised goods or services are performance obligations, including whether they are distinct in the context of the contract; A 3) measurement of the transaction price, including the constraint on variable consideration; A 4) allocation of the transaction price to the performance obligations; and A 5) recognition of revenue when, or as the Company satisfies each performance obligation. A 10 A Service Revenue A VIP Enrollment Revenue A The Company reviews its VIP enrollment contracts from a revenue recognition perspective using the 5-step method outlined above. All program enrollees, irrespective of their level of enrollment, are commonly referred to as VIPs, unless it is necessary to specify their particular program. Once it is determined that a contract exists (i.e., a VIP enrollment agreement is executed and payment is received), service revenue related to VIP enrollments is recognized when the underlying services are performed. The price of the Premier VIP enrollment that the VIP pays upon execution of the contract is significant, running at approximately \$26,200, with different entry levels for the various programs described above. Unearned revenue reported on the balance sheet as contract liability represents the portion of fees paid by VIP customers for services that have not yet been performed as of the reporting date and are recorded as the service is rendered. The Company recognizes this revenue as performance obligations are met. Accordingly, the contract liability for unearned revenue is a significant liability for the Company. Provisions for discounts are provided in the same period that the related revenue from the products and/or services is recorded. A The Company enters into programs that may provide for multiple performance obligations. Commencing in 2018, the Company began enrolling medical and dental professionals in a one-year program (now known as the Premier VIP Program) which includes training in a highly personalized, deep immersion workshop format which provides the Premier VIP dentist access to a team who is dedicated to creating a successful integrated practice. A VIP enrollment fees include multiple performance obligations which vary on a contract-by-contract basis. The performance obligations included with enrollments may include sleep apnea rings, a six or twelve month BIS subscription, a marketing package, lab credits and the right to sell our appliances. The Company allocates the transaction price of a VIP enrollment contract to each performance obligation under such contract using the relative standalone selling price method. The relative standalone price method is based on the proportion of the standalone selling price of each performance obligation to the sum of the total standalone selling prices of all the performance obligations in the contract. A The right to sell is similar to a license of intellectual property because without it the VIP cannot purchase appliances from the Company. The right to sell performance obligation includes the Vivos training and enrollment materials which prepare dentists for treating their patients using The Vivos Method. A Because the right to sell is never sold outside of VIP contracts, and VIP contracts are sold for varying prices, the Company believes that it is appropriate to estimate the standalone selling price of this performance obligation using the residual method. As such, the observable prices of other performance obligations under a VIP contract will be deducted from the contract price, with the residual being allocated to the right to sell performance obligation. A The Company uses significant judgements in revenue recognition including an estimation of customer life over which it recognizes the right to sell. The Company has determined that Premier VIPs who do not complete sessions 1 and 2 of training rarely complete training at all and fail to participate in the Premier VIP program long term. Since the beginning of the Premier VIP program, just under one-third of new VIP members fall into this category, and the revenue allocated to the right to sell for those VIPs is accelerated at the time in which it becomes remote that a VIP will continue in the program. Revenue is recognized in accordance with each individual performance obligation unless it becomes remote the VIP will continue, at which time the remainder of revenue is accelerated and recognized in the following month. Those VIPs who complete training typically remain active for a much longer period, and revenue from the right to sell for those VIPs is recognized over the estimated period of which those VIPs will remain active. Because of various factors occurring year to year, the Company has estimated customer life for each year a contract is initiated. The estimated customer lives are calculated separately for each year and have been estimated at 15 months for 2020, 14 months for 2021, 18 months for 2022, 23 months for 2023, and 27 months in 2024, as a result of customers staying active for longer periods of time. The right to sell is recognized on a sum of the years’ digits method over the estimated customer life for each year as this approximates the rate of decline in VIPs purchasing behaviors we have observed. A Other Service Revenue A In addition to VIP enrollment service revenue, in 2020 the Company launched BIS, an additional service on a monthly subscription basis, which includes the Company’s AireO2 medical billing and practice management software. Revenue for these services is recognized monthly during the month the services are rendered. A The Company also offers its VIPs the ability to provide MyoCorrect to the VIP’s patients as part of treatment with The Vivos Method. The program includes packages of treatment sessions that are sold to the VIPs and resold to their patients. Revenue for MyoCorrect services is recognized over the 12-month performance period as therapy sessions occur. A 11 A Allocation of Revenue to Performance Obligations A The Company identifies all goods and services that are delivered separately under a sales arrangement and allocates revenue to each performance obligation based on relative fair values. These fair values approximate the prices for the relevant performance obligation that would be charged if those services were sold separately, and are recognized over the relevant service period of each performance obligation. After allocation to the performance obligations, any remainder is allocated to the right to sell under the residual method and is recognized over the estimated customer life. In general, revenues are separated between durable medical equipment (product revenue) and education and training services (service revenue). A Treatment of Discounts and Promotions A From time to time, the Company offers various discounts to its customers. These include the following: A 1) Discount for cash paid in full A 2) Conference or trade show incentives, such as subscription enrollment into the SleepImage® home sleep test program, or a free trial period for the SleepImage® lease program A 3) Negotiated concessions on annual enrollment fee A 4) Credits/rebates to be used towards future product orders such as lab rebates A The amount of the discount is determined up front prior to the sale. Accordingly, measurement is determined before the sale occurs and revenue is recognized based on the terms agreed upon between the Company and the customer over the performance period. In rare circumstances, a discount has been given after the sale during a conference which is offering a discount to full price. In this situation, revenue is measured and the change in transaction price is allocated over the remaining performance obligation. A The amount of consideration can vary by customer due to promotions and discounts authorized to incentivize a sale. Prior to the sale, the customer and the Company agree upon the amount of consideration that the customer will pay in exchange for the services the Company provides. The net consideration that the customer has agreed to pay is the expected value that is recognized as revenue over the service period. At the end of each reporting period, the Company updates the transaction price to represent the circumstances present at the end of the reporting period and any changes in circumstances during the reporting period. A Product Revenue A In addition to revenue from services, the Company also generates revenue from the sale of its line of oral devices and preformed guides (known as appliances or systems) to its customers, the VIP dentists or OSA patients. These include the DNA appliance®, mRNA appliance®, the mmRNA appliance, the Versa, the Vida, the Vida Sleep and others. The Company expanded its product offerings in the first quarter of 2023 via the acquisition of certain U.S. and international patents, product rights, and other miscellaneous intellectual property from Advanced Facialdotics, LLC, a New York limited liability company (AFLD). Revenue from appliance sales is recognized when the control of a product is transferred to the VIP in an amount that reflects the consideration it expects to be entitled to in exchange for those products. The VIP in turn charges the VIP’s patient and or patient’s insurance a fee for the appliance and for his or her professional services in measuring, fitting, and installing the appliance and educating the patient as to its use. The Company contracts with VIPs for the sale of the appliance and is not involved in the sale of the products and services from the VIP to the VIP’s patient. A The Company’s appliances are similar to a retainer that is worn in the mouth after braces are removed. Each appliance is unique and is fitted to the patient. The Company utilizes its network of certified VIPs throughout the United States and in some non-U.S. jurisdictions (notably Canada and Australia) to sell the appliances to their customers as well as in two dental centers that the Company operates. The Company utilizes third party contract manufacturers or labs to produce its patient-customized, patented appliances and its preformed guides. The manufacturer designated by the Company produces the appliance in strict adherence to the Company’s patents, design files, treatments, processes and procedures and under the direction and specific instruction of the Company, ships the appliance to the VIP who ordered the appliance from the Company. All of the Company’s contract manufacturers are required to follow the Company’s master design files in production of appliances or the lab will be in violation of the FDA’s rules and regulations. The Company performed an analysis and concluded it is the principal in the transaction since it has control of the product and is reporting revenue gross. The Company bills the VIP the contracted price for the appliance which is recorded as product revenue. Product revenue is recognized once the appliance ships to the VIP under the direction of the Company. A 12 A In support of the VIPs using the Company’s appliances for their patients, the Company utilizes a team of trained technicians to measure, order and fit each appliance. Revenue is recognized differently for Company owned centers and distribution alliances with third party sleep centers than it does for revenue from VIPs. Upon scheduling the patient (which is the Company’s customer in this case), the center takes a deposit and reviews the patient’s insurance coverage. The Company recognizes revenue in the centers after the appliance is received from the manufacturer and once the appliance is fitted and provided to the patient. A The Company offers certain dentists (known as Clinical Advisors) discounts to standard VIP pricing. This is done to help encourage Clinical Advisors, who help the VIPs with technical aspects of the Company’s products, to purchase Company products for their own practices. In addition, from time to time, the Company offers credits to incentivize VIPs to adopt the Company’s products and increase case volume within their practices. These incentives are recorded as a liability at issuance and are deducted from the related product sale at the time the credit is used. A Use of Estimates A The preparation of financial statements and related disclosures in conformity with U.S. GAAP requires the Company to make judgments, assumptions, and estimates that affect the amounts reported in its consolidated financial statements and accompanying notes. The Company bases its estimates and assumptions on existing facts, historical experience, and various other factors that it believes are reasonable under the circumstances, to determine the carrying values of assets and liabilities that are not readily apparent from other sources. The Company’s significant accounting estimates include, but are not necessarily limited to, assessing collectability on accounts receivable, determining customer life and breakage related to recognizing revenue for VIP contracts, impairment of goodwill and long-lived assets; valuation assumptions for assets acquired in asset acquisitions; valuation assumptions for stock options, warrants, warrant liabilities and equity instruments issued for goods or services; deferred income taxes and the related valuation allowances; and the evaluation and measurement of contingencies. The Company believes it has made appropriate accounting estimates based on the facts and circumstances available as of the reporting date. To the extent there are material differences between the Company’s estimates and the actual results, the Company’s future consolidated results of operations will be affected. A Cash and Cash Equivalents A All highly liquid investments purchased with an original maturity of three months or less that are freely available for the Company’s immediate and general business use are classified as cash and cash equivalents. A Accounts Receivable, Net A Accounts receivable represent amounts due from customers in the ordinary course of business and are recorded at the invoiced amount and do not bear interest. Accounts receivable are stated at the net amount expected to be collected, using an expected credit loss methodology to determine the allowance for expected credit losses. The Company evaluates the collectability of its accounts receivable and determines the appropriate allowance for expected credit losses based on a combination of factors, including the aging of the receivables, historical collection trends, and charge-offs. When the Company is aware of a customer’s inability to meet its financial obligation, the Company may individually evaluate the related receivable to determine the allowance for expected credit losses. The Company uses specific criteria to determine uncollectible receivables to be charged-off, including bankruptcy filings, the referral of customer accounts to outside parties for collection, and the length that accounts remain past due. A Property and Equipment, Net A Property and equipment are stated at historical cost less accumulated depreciation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, which ranges from 3 to 5 years. Amortization of leasehold improvements is recognized using the straight-line method over the shorter of the life of the improvement or the term of the respective leases which range between 5 and 7 years. The Company does not begin depreciating assets until assets are placed in service. A 13 A Intangible Assets, Net A Goodwill is the excess of acquisition cost of an acquired entity over the fair value of the identifiable net assets acquired. Goodwill is not amortized but tested for impairment annually or whenever indicators of impairment exist. These indicators may include a significant change in the business climate, legal factors, operating performance indicators, competition, sale or disposition of a significant portion of the business or other factors. We test for impairment annually as of December 31. There were no quantitative or qualitative indicators of impairment that

occurred for the year ended December 31, 2023, or for the three and nine months ended September 30, 2024, accordingly no impairment was required. A Intangible assets consist of assets acquired from First Vivos and costs paid to (i) MyoCorrect, from whom the Company acquired certain assets related to its OMT service in March 2021, (ii) Lyon Management and Consulting, LLC and its affiliates (â€œLyon Dentalâ€), from whom the Company acquired certain medical billing and practice management software, licenses and contracts in April 2021 (including the software underlying AireO2) for work related to the Companyâ€™s acquired patents, intellectual property and customer contracts and (iii) AFD, from whom the Company acquired certain U.S. and international patents, trademarks, product rights, and other miscellaneous intellectual property in March 2023. The identifiable intangible assets acquired from First Vivos and Lyon Dental for customer contracts are amortized using the straight-line method over the estimated life of the assets, which approximates 5 years (See Note 5). The costs paid to MyoCorrect, Lyon Dental and AFD for patents and intellectual property are amortized over the life of the underlying patents, which approximates 15 years. A Impairment of Long-lived Assets A We review and evaluate the recoverability of long-lived assets whenever events or changes in circumstances indicate that an assetâ€™s carrying amount may not be recoverable. Such circumstances could include, but are not limited to, (1) a significant decrease in the market value of an asset, (2) a significant adverse change in the extent or manner in which an asset is used, or (3) an adverse action or assessment by a regulator. We measure the carrying amount of the asset against the estimated undiscounted future cash flows associated with it. Should the sum of the expected future net cash flows be less than the carrying value of the asset being evaluated, an impairment loss would be recognized. The impairment loss would be calculated as the amount by which the carrying value of the asset exceeds its fair value. The fair value is measured based on quoted market prices, if available. If quoted market prices are not available, the estimate of fair value is based on various valuation techniques, including the discounted value of estimated future cash flows. The evaluation of asset impairment requires us to make assumptions about future cash flows over the life of the asset being evaluated. These assumptions require significant judgment and actual results may differ from assumed and estimated amounts. There were no quantitative or qualitative indicators of impairment that occurred for the year ended December 31, 2023, or for the three and nine months ended September 30, 2024, accordingly no impairment was required. A Equity Offering Costs A Commissions, legal fees and other costs that are directly associated with equity offerings are capitalized as deferred offering costs, pending a determination of the success of the offering. Deferred offering costs related to successful offerings are charged to additional paid-in capital in the period it is determined that the offering was successful. Deferred offering costs related to unsuccessful equity offerings are recorded as an expense in the period when it is determined that an offering is unsuccessful. A Employee Retention Tax Credit A The employee retention tax credit (â€œERTCâ€) for 2020 was established under the Coronavirus Aid, Relief, and Economic Security Act of 2020 (the â€œCARES Actâ€) and amended by the Taxpayer Certainty and Disaster Tax Relief Act of 2020 (the â€œRelief Actâ€). The ERTC provided for changes in the employee retention credit for 2020 and provided an additional credit for the first, second and third calendar quarters of 2021. Employers are eligible for the credit if they experienced either a full or partial suspension of operations during any calendar quarter because of governmental orders due to the COVID-19 pandemic or if they experienced a significant decline in gross receipts based on a comparison of quarterly revenue results for 2020 and/or 2021 and the corresponding quarters in 2019. The ERTC is a refundable credit that employers can claim on qualified wages paid to employees, including certain health insurance costs. A 14 A A According to the Internal Revenue Service (â€œIRSâ€) Notice 2021-20, â€œGuidance on the Employee Retention Credit under Section 2301 of the Coronavirus Aid, Relief, and Economic Security Act,â€ the period during which there is a significant decline in gross receipts is determined by identifying the first quarter in 2020 in which the gross receipts are less than 50% of its gross receipts for the same period in 2019. The employee retention credit is available only to eligible employers. Section 2301(c)(2)(A) of the CARES Act defines the term â€œeligible employerâ€ as any employer carrying on a trade or business during calendar year 2020, and, with respect to any calendar quarter, for which (1) the operation of the trade or business carried on during calendar year 2020 is fully or partially suspended due to orders from an appropriate governmental authority limiting commerce, travel, or group meetings (for commercial, social, religious, or other purposes) due to COVID-19, or (2) such calendar quarter is within the period in which the employer had a significant decline in gross receipts, as described in section 2301(c)(2)(B) of the CARES Act. VIP dentists and potential VIPs were forced to close their offices during 2020 as a result of COVID-19. Therefore, the Company qualifies as an eligible employer under this under the CARES Act. A Section 2301(c)(3)(A)(ii) of the CARES Act also provides that if an eligible employer averaged 100 or fewer employees in 2019 (a â€œsmall eligible employerâ€), qualified wages are those wages paid by the eligible employer with respect to an employee during any period described in section 2301(c)(2)(A)(ii)(I) of the CARES Act (relating to a calendar quarter for which the operation of a trade or business is fully or partially suspended due to a governmental order) or during a calendar quarter within the period described in section 2301(c)(2)(A)(ii)(II) of the CARES Act (relating to a significant decline in gross receipts). The Company averaged fewer than 80 employees in 2019 and is therefore considered a small eligible employer under the CARES Act. A Healthcare plan expenses were not included in the analysis, although they are eligible if an employee has paid health insurance through their paycheck. Section 2301(c)(5)(B) of the CARES Act provides that â€œwagesâ€ include amounts paid by an eligible employer to provide and maintain a group health plan (as defined in section 5000(b)(1) of the Code), but only to the extent that the amounts are excluded from the gross income of employees by reason of section 106(a) of the Code. The Company pays the first \$500 of healthcare insurance for each employee, which generally covers the monthly cost of their insurance. Because of this, the Company conservatively did not include any of the cost of insurance in its analysis. Additionally, PPP loan amounts were deducted from the amount of total wages paid before calculating the qualified ERTC wages. The Company applied for the ERTC using Vivos Therapeutics Inc.â€™s payroll, which covers 95% of its employees. A As indicated above, for 2020, companies were eligible for a credit equal to 50 percent of the first ten thousand dollars (\$10,000) of qualified wages paid per employee in the aggregate of each eligible quarter. Therefore, the maximum ERTC for the Company for 2020 is five thousand dollars (\$5,000) per employee. For the second and fourth quarters of 2020, the total eligible credit was limited to approximately \$0.5 million. A For 2021, the ERTC was 70% of the first ten thousand qualified wages paid per employee each quarter. Accordingly, the credit was limited to approximately \$0.7 million. As there is no authoritative guidance under U.S. GAAP on accounting for government assistance to for-profit business entities, the Company accounted for the ERTC by analogy to ASC 450, Contingencies. Accordingly, under ASC 450, entities would treat the ERTCs (whether received in cash or as an offset to current or future payroll taxes) as if they were gain contingencies. When applying ASC 450-30, entities would not consider the probability of complying with the terms of the ERC program but, rather, would defer any recognition in the income statement until all uncertainties are resolved and the income is â€œrealizedâ€ or â€œrealizableâ€ (i.e., upon receipt of the funds or formal notice by the IRS that the company is entitled to such funds). In our case, the Company elected to follow a more conservative approach and instead of recognizing a receivable for amounts to be received when the amended tax forms were filed in 2022, it was decided to wait for the notice from IRS and cash was received. As for financial statement presentation, it is believed that either classifying the amounts as a reduction to payroll tax expense (expense off-set is however contrary to U.S. GAAP) or as other income to be acceptable with appropriate disclosure of the election made by the company. However, the IRS issued a renewed warning regarding the ERTC on March 7, 2023 urging taxpayers to carefully review the ERTC guidelines. The Company continues to evaluate additional information from the IRS, and elected to disclose the funds received as a separate line item under long-term liabilities on the balance sheet, until more information becomes available from the IRS. As a result, as of September 30, 2024, and December 31, 2023, approximately \$1.2 million is reflected under long-term liabilities. A 15 A A Loss and Gain Contingencies A The Company is subject to the possibility of various loss contingencies arising in the ordinary course of business. An estimated loss contingency is accrued when it is probable that an asset has been impaired, or a liability has been incurred, and the amount of loss can be reasonably estimated. If some amount within a range of loss appears to be a better estimate than any other amount within the range, the Company accrues that amount. Alternatively, when no amount within a range of loss appears to be a better estimate than any other amount, the Company accrues the lowest amount in the range. If the Company determines that a loss is reasonably possible and the range of the loss is estimable, then the Company discloses the range of the possible loss. If the Company cannot estimate the range of loss, it will disclose the reason why it cannot estimate the range of loss. The Company regularly evaluates current information available to it to determine whether an accrual is required, an accrual should be adjusted and if a range of possible loss should be disclosed. Legal fees related to contingencies are charged to general and administrative expenses as incurred. Contingencies that may result in gains are not recognized until realization is assured, which typically requires collection in cash. A Share-Based Compensation A The Company measures the cost of employee and director services received in exchange for all equity awards granted, including stock options, based on the fair market value of the award as of the grant date. The Company computes the fair value of stock options using the Black-Scholes-Merton (â€œBSMâ€) option pricing model. The Company estimates the expected term using the simplified method which is the average of the vesting term and the contractual term of the respective options. The Company determines the expected price volatility based on the historical volatilities of shares of the Companyâ€™s peer group as the Company does not have a sufficient trading history for its Common Stock. Industry peers consist of several public companies in the bio-tech industry similar to the Company in size, stage of life cycle and financial leverage. The Company intends to continue to consistently apply this process using the same or similar public companies until a sufficient amount of historical information regarding the volatility of the Companyâ€™s own stock price becomes available, or unless circumstances change such that the identified companies are no longer similar to the Company, in which case, more suitable companies whose share prices are publicly available would be utilized in the calculation. The Company recognizes the cost of the equity awards over the period that services are provided to earn the award, usually the vesting period. For awards granted which contain a graded vesting schedule, and the only condition for vesting is a service condition, compensation cost is recognized as an expense on a straight-line basis over the requisite service period as if the award were, in substance, a single award. The Company recognizes the impact of forfeitures and cancellations in the period that the forfeiture or cancellation occurs, rather than estimating the number of awards that are not expected to vest in accounting for stock-based compensation. A Leases A Operating leases are included in operating lease right-of-use (â€œROUâ€) assets, accrued expenses, and operating lease liability - current and non-current portion in our balance sheets. ROU assets represent our right to use an underlying asset for the lease term and lease liabilities represent our obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. In determining the present value of lease payments, we use our incremental borrowing rate based on the information available at the lease commencement date as the rate implicit in the lease is not readily determinable. The determination of our incremental borrowing rate requires management judgment based on information available at lease commencement. The operating lease ROU assets also include adjustments for prepayments, accrued lease payments and exclude lease incentives. Our lease terms may include options to extend or terminate the lease when it is reasonably certain that we will exercise such options. Operating lease cost is recognized on a straight-line basis over the expected lease term. Lease agreements entered into after the adoption of ASC 842 that include lease and non-lease components are accounted for as a single lease component. Lease agreements with a noncancelable term of less than 12 months are not recorded on our balance sheets. A 16 A A Income Taxes A The Company accounts for income taxes in accordance with Accounting Standards Codification (â€œASCâ€) 740, Income Taxes, under which deferred income taxes are recognized based on the estimated future tax effects of differences between the financial statement and tax bases of assets and liabilities given the provisions of enacted tax laws. Deferred income tax provisions and benefits are based on changes to the assets or liabilities from year to year. In providing for deferred taxes, the Company considers tax regulations of the jurisdictions in which the Company operates, estimates of future taxable income, and available tax planning strategies. If tax regulations, operating results, or the ability to implement tax-planning strategies vary, adjustments to the carrying value of deferred tax assets and liabilities may be required. A valuation allowance is recorded when it is more likely than not that a deferred tax asset will not be realized. The recorded valuation allowance is based on significant estimates and judgments and if the facts and circumstances change, the valuation allowance could materially change. In accounting for uncertainty in income taxes, the Company recognizes the financial statement benefit of a tax position only after determining that the relevant tax authority would more likely than not sustain the position following an audit. For tax positions meeting the more likely than not threshold, the amount recognized in the financial statements is the largest benefit that has a greater than 50 percent likelihood of being realized upon ultimate settlement with the relevant tax authority. The Company recognizes interest and penalties accrued on any unrecognized tax benefits as a component of income tax expense. A Basic and Diluted Net Loss Per Share A Basic net loss per common share is computed by dividing the net loss applicable to common stockholders by the weighted average number of common shares outstanding for each period presented. Diluted net loss per common share is computed by giving effect to all potential shares of Common Stock, including stock options, convertible debt, Preferred Stock, and warrants, to the extent the same are dilutive. A Warrant Accounting A The Company accounts for its warrants and financial instruments as either equity or liabilities based upon the characteristics and provisions of each instrument, in accordance with ASC 815, Derivatives and Hedging and ASC 480, Distinguishing Liabilities from Equity. Warrants classified as equity are recorded at fair value as of the date of issuance on the Companyâ€™s consolidated balance sheets and no further adjustments to their valuation are made. Warrants classified as liabilities and other financial instruments that require separate accounting as liabilities are recorded on the Companyâ€™s consolidated balance sheets at their fair value on the date of issuance and will be revalued on each subsequent balance sheet date until such instruments are exercised or expire, with any changes in the fair value between reporting periods recorded as other income or expense. Management estimates the fair value of these liabilities using the Black-Scholes model and assumptions that are based on the individual characteristics of the warrants or instruments on the valuation date, as well as assumptions for future financings, expected volatility, expected life, yield, and risk-free interest rate. A Segment Information A We manage our business within one reportable segment. The Companyâ€™s Chief Executive Officer, who is considered to be the chief operating decision maker (â€œCODMâ€), reviews financial information presented on a consolidated basis, accompanied by information about operations for purposes of making operating decisions and assessing financial performance. A Recent Accounting Pronouncements A Presented below is a discussion of new accounting standards including deadlines for adoption assuming that the Company retains its designation as an EGC. A In November 2023, the FASB issued ASU No. 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures (â€œASU 2023-07â€). The standard requires disclosure of significant segment expenses that are regularly provided to the CODM and included within each reported measure of segment profit or loss, an amount and description of its composition for other segment items to reconcile to segment profit or loss, and the title and position of the entityâ€™s CODM. The amendments in this update also expand the interim segment disclosure requirements. This authoritative guidance will be effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted. We are currently evaluating the effect of this new guidance on our consolidated financial statements and disclosures. A 17 A A In November 2, 2024, the FASB issued ASU No. 2024-03, Disaggregation of Income Statement Expenses (â€œASU 2024-03â€). The standardâ€™s purpose is â€œto improve the disclosures about a public business entityâ€™s expenses and requests requests from investors for more detailed information about the types of expenses (including purchases of inventory, employee compensation, depreciation, amortization, and depletion) in commonly presented expense captions (such as cost of sales, SG&A, and research and development).â€ Public companies will be required to disclose in the notes to financial statements specified information about certain costs and expenses at each interim and annual reporting period. Specifically, they will be required to: A 1. Disclose the amounts of (a) purchases of inventory; (b) employee compensation; (c) depreciation; (d) intangible asset amortization; and (e) depreciation, depletion, and amortization recognized as part of oil- and gas-producing activities (or other amounts of depletion expense) included in each relevant expense caption. 2. Include certain amounts that are already required to be disclosed under current generally accepted accounting principles (GAAP) in the same disclosure as the other disaggregation requirements. 3. Disclose a qualitative description of the amounts remaining in relevant expense captions that are not separately disaggregated quantitatively. 4. Disclose the total amount of selling expenses and, in annual reporting periods, an entityâ€™s definition of selling expenses. A The amendments in the ASU are effective for annual reporting periods beginning after December 15, 2026, and interim reporting periods beginning after December 15, 2027. Early adoption is permitted. We are currently evaluating the effect of this new guidance on our consolidated financial statements and disclosures. A We have reviewed and considered all other recent accounting pronouncements that have not yet been adopted and believe there are none that could potentially have a material impact on our business practices, financial condition, results of operations, or disclosures. A NOTE 2 - LIQUIDITY AND ABILITY TO CONTINUE AS A GOING CONCERN A The financial statements have been prepared in conformity with generally accepted accounting principles, which contemplate continuation of the Company as a going concern. The Company has incurred losses since inception, including \$8.3 and \$9.3 million for the nine months ended September 30, 2024 and 2023, respectively, resulting in an accumulated deficit of approximately \$101.4 million as of September 30, 2024. A Net cash used in operating activities amounted to approximately \$9.8 and \$9.2 million for the nine months ended September 30, 2024 and 2023, respectively. As of September 30, 2024, the Company had total liabilities of approximately \$7.7 million. A As of September 30, 2024, the Company had approximately \$6.3 million in cash and cash equivalents, which will not be sufficient to fund operations and strategic objectives over the next twelve

from the date of the issuance of the financial statements. Without additional financing, these factors raise substantial doubt regarding the Company's ability to continue as a going concern. A Until a state of cash flow positivity is reached, management is reviewing all options to obtain additional financing to fund operations. This financing is expected to come primarily from the issuance of equity securities in order to sustain operations until the Company can achieve profitability and positive cash flows, if ever. There can be no assurances, however, that adequate additional funding will be available on favorable terms, or at all. If such funds are not available in the future, the Company may be required to delay, significantly modify or terminate some or all of its operations, all of which could have a material adverse effect on the Company and its stockholders. A The Company does not have any off-balance sheet arrangements, as defined by applicable regulations of the SEC, that are reasonably likely to have a current or future material effect on our financial condition, results of operations, liquidity, capital expenditures or capital resources. A 18 A NOTE 3 - REVENUE, CONTRACT ASSETS AND CONTRACT LIABILITIES A Net Revenue A For the three and nine months ended September 30, 2024 and 2023, the components of revenue from contracts with customers and the related timing of revenue recognition is set forth in the table below (in thousands): A SCHEDULE OF REVENUE FROM CONTRACT WITH CUSTOMERS A A Three Months Ended September 30, A A Nine Months Ended September 30, A A 2024 A 2023 A 2024 A 2023 A A A A A A A A A A Product revenue A A A A A A A A A A Appliances A 1,583 A A 1,195 A A 4,498 A A 3,959 A Guides A 375 A A 271 A A 1,110 A A 824 A Total product revenue A 1,958 (1) A 1,466 (1) A 5,608 (1) A 4,783 (1) A A A A A A A A Service revenue A A A A A A A A A A VPA A 926 A A 980 A A 3,007 A A 3,184 A Billing intelligence services A 206 (2) A 218 (2) A 644 (2) A 651 (2) Sleep testing services A 329 A A 308 A A 954 A A 882 A Myfunctional therapy services A 147 A A 228 A A 472 A A 666 A Sponsorship/seminar/other A 294 A A 101 A A 648 A A 387 A Total service revenue A 1,902 A A 1,835 A A 5,725 A A 5,770 A A A A A A A A A A Total revenue A \$3,860 A A \$3,301 A A \$11,333 A A \$10,553 A (1) Product revenue from the sale of appliances and guides is typically fixed at the inception of the contract and is recognized at the point in time when shipment of the related products occurs. A (2) Service revenue from the sale of VIP enrollments, billing services and therapy is typically fixed at the inception of the contract and is recognized ratably over time as the services are performed and the performance obligations completed. A Changes in Contract Liabilities A The key components of changes in contract liabilities for the three and nine months ended September 30, 2024 and 2023 are as follows (in thousands): A SCHEDULE OF CONTRACT LIABILITY A A 2024 A A 2023 A Beginning balance, December 31 A \$3,038 A A \$3,038 A New contracts, net of cancellations A 855 A A 1,255 A Revenue recognized A (962) A A (1,396) A A A A A Ending balance, March 31 A \$2,931 A A \$2,897 A A A A A A A New contracts, net of cancellations A 411 A A 794 A Revenue recognized A (1,195) A A (1,068) A A A A A Ending balance, June 30 A \$2,147 A A \$2,623 A A A A A A A New contracts, net of cancellations A 275 A A 1,046 A Revenue recognized A (931) A A (1,056) A A A A A Ending balance, September 30 A \$1,491 A A \$2,613 A A The current portion of deferred revenue is approximately \$1.3 million, which is expected to be recognized over the next 12 months from the date of the period presented. Additionally, revenue from breakage on contract liabilities was approximately \$0.5 and \$0.3 million for the three months ended September 30, 2024 and 2023, and approximately \$1.5 and \$0.4 million for the nine months ended September 30, 2024 and 2023 respectively. A 19 A Changes in Accounts Receivable A Our customers are billed based on fees agreed upon in each customer contract. Receivables from customers were \$0.2 million at December 31, 2023, and \$0.5 million at September 30, 2024. An allowance is maintained for accounts receivable which is generally based on a combination of factors, including the aging of the receivables, historical collection trends, and charge-offs. Adjustments to the allowance are recorded in bad debt expense under general and administrative expenses in the consolidated statement of operations. An allowance of \$0.3 million existed as of September 30, 2024 and December 31, 2023. A NOTE 4 - PROPERTY AND EQUIPMENT, NET A As of September 30, 2024 and December 31, 2023, property and equipment consist of the following (in thousands): A SCHEDULE OF PROPERTY AND EQUIPMENT A A September 30, 2024 A December 31, 2023 A A A A Furniture and equipment A \$1,349 A A \$1,321 A Leasehold improvements A 2,479 A A 2,479 A Construction in progress A 1,692 A A 1,435 A Software A 117 A A A Molds A 406 A A 405 A Gross property and equipment A 6,043 A A 5,640 A Less accumulated depreciation A (2,726) A A (2,326) A A A A A Net Property and equipment A \$3,317 A A \$3,314 A Leasehold improvements relate to the Vivos Institute (the Company's 15,000 square foot facility where the Company provides advanced post-graduate education and certification to dentists, dental teams, and other healthcare professionals in a live and hands-on setting) and the two Company-owned dental centers in Colorado. Construction in progress relates to the development of software for internal use expected to be placed in service in late 2024. Total depreciation and amortization expense was \$0.1 million for the three months ended September 30, 2024 and 2023, and \$0.4 million for the nine months ended September 30, 2024 and 2023. A NOTE 5 - GOODWILL AND INTANGIBLE ASSETS A Goodwill A Goodwill of \$2.8 million as of September 30, 2024 and December 31, 2023, consist of the following acquisitions (in thousands): A SCHEDULE OF GOODWILL ACQUISITIONS A September 30, 2024 A December 31, 2023 A BioModeling A \$2,619 A A \$2,619 A Empowered Dental A 52 A A 52 A Lyon Dental A 172 A A 172 A A A A A A Total goodwill A \$2,843 A A \$2,843 A A 20 A A Intangible Assets A As of September 30, 2024 and December 31, 2023, identifiable intangible assets were as follows (in thousands): A SCHEDULE OF IDENTIFIABLE INTANGIBLES A A September 30, 2024 A December 31, 2023 A Patents and developed technology A \$2,302 A A \$2,302 A Trade name A 430 A A 430 A Other A 27 A A 27 A A A A A Total intangible assets A 2,659 A A 2,659 A Less accumulated amortization A (2,276) A A (2,239) A A A A A Net intangible assets A \$383 A A \$420 A A Amortization expense of identifiable intangible assets was less than \$0.1 million for the three and nine months ended September 30, 2024. The estimated future amortization of identifiable intangible assets is as follows (in thousands): A SCHEDULE OF ESTIMATED FUTURE AMORTIZATION OF IDENTIFIABLE ASSETS Nine Months Ending September 30, A A A A A 2024 (remaining three months) A 13 A 2025 A 50 A 2026 A 35 A 2027 A 29 A 2028 A 29 A Thereafter A 227 A A A A Total A \$383 A A NOTE 6 A OTHER FINANCIAL INFORMATION A Accrued Expenses A As of September 30, 2024 and December 31, 2023, accrued expenses consist of the following (in thousands): A SCHEDULE OF ACCRUED EXPENSES A A September 30, 2024 A December 31, 2023 A A A A Accrued payroll A \$1,211 A A \$1,498 A Accrued legal and other A 808 A A 798 A Lab rebate liabilities and gift cards A 35 A A 38 A A A A A Total accrued liabilities A \$2,054 A A \$2,334 A A NOTE 7 A PREFERRED STOCK A The Company's Board of Directors has the authority to issue up to 50,000,000 shares of Preferred Stock. At December 31, 2020, all previously issued shares of Preferred Stock had been redeemed or converted to shares of Common Stock. As of September 30, 2024, the Company's Board of Directors continues to have the authority to designate up to 50,000,000 shares of Preferred Stock in various series that provide for liquidation preferences, and voting, dividend, conversion, and redemption rights as determined at the discretion of the Board of Directors. A 21 A NOTE 8 A COMMON STOCK A The Company is authorized to issue 200,000,000 shares of Common Stock. Holders of Common Stock are entitled to one vote for each share held. The Company's Board of Directors may declare dividends payable to the holders of Common Stock. A Common Stock Transactions During the Periods Presented A On January 9, 2023, the Company closed a private placement (the "January 2023 Private Placement") pursuant to which the Company agreed to issue and sell 80,000 shares of Common Stock, Pre-Funded Warrants to purchase up to an aggregate of 186,667 shares of Common Stock and Common Stock Purchase Warrants to purchase up to an aggregate of 266,667 shares of Common Stock for net proceeds of approximately \$7.4 million. Issuance costs associated with the January 2023 Private Placement were approximately \$0.6 million. A On February 28, 2023, the Company acquired certain U.S. and international patents, patent applications, trademarks, product rights, and other miscellaneous intellectual property from AFD. Pursuant to the asset acquisition, the Company agreed to issue 10,000 shares of Common Stock in addition to cash consideration of \$50,000. As a result of this transaction the Company recorded intangible assets of approximately \$0.2 million. As part of the associated Asset Purchase Agreement, the Company agreed to a future earnout payment consideration based on a sliding-scale percentage on the volume of future sales, as well as a cash payment of \$0.2 million upon the achievement of specified milestones. Per the Company's accounting policy, the contingent consideration obligation will be recorded as the contingency is resolved and the consideration is paid or becomes payable. A In addition, the Company entered into an employment agreement with Dr. Scott Simonetti, DDS, the founder and Chief Executive Officer of AFD, as part-time Senior Director of Research and Development for an annual salary of approximately \$0.1 million and a five-year warrant to purchase up to 16,000 shares of Common Stock with an exercise price of \$15.25 per share; provided, however, that the shares of Common Stock underlying such warrant are subject to vesting only upon the achievement of specified milestones related to new FDA authorizations for the intangible assets acquired. A As disclosed above, on October 25, 2023 (the "October Effective Date"), the Company effected a Reverse Stock Split of its outstanding shares of common stock at a ratio of 1-for-25. As of the Effective Date, every twenty-five shares of the Company's issued and outstanding Common Stock was combined into one share of Common Stock. As a result, the Company's issued and outstanding Common Stock on the Effective Date was proportionally reduced from approximately 29,928,786 shares to approximately 1,197,258 shares. The ownership percentage of each of the Company's stockholders remained unchanged, other than as a result of fractional shares. No fractional shares of Common Stock were issued in connection with the Reverse Stock Split, and stockholders that would hold a fractional share of Common Stock as a result of the Reverse Stock Split had such fractional shares of Common Stock rounded up to the nearest whole share of Common Stock. The number of shares of Common Stock available for issuance under the Company's equity incentive plans and the Common Stock issuable pursuant to outstanding equity awards and common stock purchase warrants immediately prior to the Reverse Stock Split were proportionately adjusted by the ratio of the Reverse Stock Split. The exercise prices of such outstanding options and warrants were also adjusted in accordance with their respective terms. The number of authorized shares of common stock was not affected by the Reverse Stock Split. A On November 2, 2023, the Company closed a private placement (the "November 2023 Private Placement") with an institutional investor pursuant to which the Company sold an aggregate of \$4.0 million of securities in a private placement consisting of (i) 130,000 shares of Common Stock, (ii) a pre-funded warrant to purchase 850,393 shares of Common Stock at an exercise price of \$0.0001 per share, (iii) a five-year Series A Common Stock Purchase Warrant to purchase up to 980,393 shares of Common Stock with an exercise price of \$3.83 per share and (iii) an 18-month Series B Common Stock Purchase Warrant (the "Series B Warrant") to purchase up to 980,393 shares of Common Stock with an exercise price of \$3.83 per share. Issuance costs associated with the November 2023 Private Placement were approximately \$0.5 million. A In December 2023, 437,393 of the 850,393 pre-funded warrants granted on November 2, 2023 were exercised. In January 2024, the remaining 413,000 pre-funded warrants were exercised. A 22 A On February 14, 2024, the Company entered into a warrant inducement letter agreement (the "Inducement Agreement") with the same institutional investor in the November 2023 Private Placement pursuant to which the investor agreed to exercise for cash the entirety of the Series B Warrant at an exercise price of \$4.02 per share (with such exercise price being established for purposes of compliance with the listing rules of the Nasdaq Stock Market), resulting in gross proceeds to the Company of approximately \$4.0 million. Pursuant to the Inducement Agreement, in consideration for the immediate exercise of the Series B Warrant in full, the Company agreed to issue to the investor, in a new private placement transaction (the "Inducement Transaction"): (i) a 5-year, Series B-1 Common Stock Purchase Warrant to purchase 735,296 shares of the Company's common stock at an exercise price of \$5.05 per share, and (ii) an 18-month, Series B-2 common stock purchase warrant to purchase 735,296 shares of our common stock at an exercise price of \$5.05 per share (collectively, the "Inducement Warrants" and such aggregate 1,470,592 shares of the Company's common stock underlying the Inducement Warrants, the "Inducement Warrant Shares"). The Inducement Warrants are identical to each other, other than their dates of expiration, and are substantially identical to the Series B Warrant. Issuance costs associated with the February inducement were approximately \$0.3 million. A On June 10, 2024, the Company, entered into a securities purchase agreement (the "SPA") with VCO Investors LLC, a Wyoming limited liability company ("VCO"). VCO is an affiliate of New Seneca Partners Inc., a Michigan corporation ("Seneca"), an independent private equity firm. Pursuant to the SPA, the Company sold to VCO in a private placement offering (

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and analysis of our financial condition and results of operations should be read in conjunction with our financial statements and the related notes to those statements included elsewhere in this Quarterly Report on Form 10-Q. In addition to historical financial information, the following discussion and analysis contains forward-looking statements that involve risks, uncertainties, and assumptions. Some of the numbers included herein have been rounded for the convenience of presentation. Our actual results may differ materially from those anticipated in these forward-looking statements as a result of many factors. See “Cautionary Note Regarding Forward-Looking Statements.”

Overview We are a revenue stage medical technology company focused on the development and commercialization of innovative treatment alternatives for patients with dentofacial abnormalities and/or patients diagnosed with mild to severe obstructive sleep apnea (OSA) and snoring in adults. We believe our technologies and conventions represent a significant improvement in the treatment of mild to severe OSA versus other treatments such as continuous positive airway pressure (CPAP) or palliative oral appliance therapies. Our alternative treatments are part of The Vivos Method. The Vivos Method is an advanced therapeutic protocol, which often combines the use of customized oral appliance specifications and proprietary clinical treatments developed by our company and prescribed by specially trained dentists in cooperation with their medical colleagues. Published studies have shown that using our customized appliances and clinical treatments led to significantly lower Apnea Hypopnea Index scores and have improved other conditions associated with OSA. Over 47,000 patients have been treated to date, worldwide, with our entire current suite of products by more than 2,000 trained dentists. Our business model is focused around dentists, and our program to train independent dentists and offer them other value-added services in connection with their ordering and use of The Vivos Method for patients is called the Vivos Integrated Practice (VIP) program. A Strategic Alliance Agreement. We have historically sought to generate revenues based on enrollments of dentists in our VIP program and sales of Vivos Method appliances and devices and services to our VIPs. In June 2024, we announced an important pivot in the way we market and distribute our Vivos Method appliances and devices. This new strategy is seeking to drive revenue by entering into contractual alliances with dentists, sleep center operators and other healthcare providers.

A 31 A This strategy pivot was accompanied by a \$7.5 million equity growth investment VCO Investors LLC, a Wyoming limited liability company (VCO), which is an affiliate of New Seneca Partners, Inc. (Seneca), a leading North American private equity sponsor based in Southfield, Michigan. This investment materially bolstered our cash on hand and stockholders’ equity and has facilitated the launch of the new strategic alliance described below. We hope this will lead to other similar alliances, which would positively impact our revenue growth.

On June 12, 2024, VSI Providers, PLLC, a wholly-owned subsidiary of the Company (VSI), and Rebis Health Holdings, LLC (Rebis), entered into a strategic alliance agreement (the SAA) providing for a joint marketing and distribution arrangement under which each party’s products and services will be offered together as a comprehensive solution to patients seeking sleep apnea treatment. Rebis and its affiliates operate multiple sleep testing and treatment centers in Colorado. VSI has a network of licensed dental professionals trained in providing various sleep apnea treatment-related services and, through its affiliates, access to additional products and services related to sleep apnea treatment. The Company and VCO are third-party beneficiaries of the SAA. Under the SAA VSI is providing Rebis with access to licensed dental professionals trained in providing certain dental services (each a VSI Dental Provider) to provide such dental services in designated practice locations (as described in the SAA); provided, that nothing in the SAA restricts Rebis’ right to utilize the dental services of its own employees in a similar capacity as the VSI Dental Providers. Pursuant to the SAA, Rebis will be entitled to receive from VSI an agreed upon percentage of patient payments collected by VSI Dental Providers, less certain administrative fees charged by VSI and agreed to direct cost deductions. The term of the SAA commences as of June 10, 2024, and continues for a period of two (2) years unless sooner terminated. At the end of the initial term of the agreement, the SAA will automatically renew for additional one (1) year terms unless either party gives written notice of its intent not to renew at least sixty (60) days prior to the end of the then-current term. VSI and Rebis each may terminate the SAA (subject to applicable notice and cure periods) on breaches of the SAA, bankruptcy, and similar events. The SAA contains standard covenants regarding compliance with applicable laws, a two year non-solicitation of personnel provision, intellectual property, insurance and maintaining the confidentiality of communications and proprietary information. The SAA also contains customary representations and warranties of the parties, indemnification, and liability limitations. We are aiming to replicate the marketing and distribution alliance memorialized by the SAA with other healthcare professionals as part of a growing network of providers who offer The Vivos Method as an alternative treatment for mild to severe OSA. We believe this will provide us with an important opportunity to increase our revenues going forward.

A Management Services Agreement. Airway Integrated Management Company, LLC, a Colorado limited liability company and a wholly owned subsidiary of the Company (AIM), and VCO entered into a management services agreement (the MSA). The purpose of the MSA is to create an incentive for VCO to assist in establishing and growing our strategic alliance with Rebis. A Pursuant to the MSA, VCO will provide certain management, consulting, and advisory services to the Company related to the SAA. The term of the MSA commences on June 10, 2024, and continues until the later of (i) June 10, 2027 or (ii) such time as VCO has received two (2) times its original investment in the Private Placement (the MSA Term). The MSA will automatically renew for additional terms of one (1) year unless any party sooner terminates the agreement in accordance with the terms of the MSA. During the MSA Term, VCO will provide to the Company and AIM oversight, management consulting and advisory services, including, without limitation: (i) management of general and administrative expenses of the SAA, (ii) advice on strategy of the SAA with a view towards maximizing the revenue and profit generated by the SAA, (iii) searches for additional potential sleep center operators to form strategic alliances with, (iv) making introductions to industry contacts of VCO and its affiliates (including Seneca) for purposes of expanding the business and opportunities of the Company, AIM, VSI and the SAA, and (v) performing other services as may be reasonably requested from time to time by the Company, VSI or the AIM, and agreed to by VCO, taking into account the level of compensation for services and other engagements that VCO and its affiliates may have (collectively, the Management Services). As consideration for the Management Services, AIM has agreed to pay to VCO for three (3) years a management fee equal to \$37,500 per quarter, payable quarterly in arrears, with a minimum of \$25,000 per quarter paid in cash and the remaining up to \$12,500 per quarter paid in the form of cash or restricted Common Stock, as decided by VCO (the Management Fee). The value of restricted Common Stock, if any, paid as part of the Management Fee will be calculated based upon the average 5-day closing price of the Common Stock ending as of the end of each applicable quarter (or, if the Common Stock is not then publicly listed, as determined in good faith by the Board using industry standard valuation metrics).

A 32 A In addition to the Management Fee, VCO will also receive a quarterly cash participation payment from AIM (the Participation Payment) equal to an agreed upon percentage of the net positive cash flow (as determined in accordance with U.S. generally accepted accounting principles) generated by the operations of the SAA and received by VSI pursuant to the SAA (Net Cash Flow). The Participation Payment shall accrue (the Accrued Amount) and not be paid until the Company on a consolidated basis is cash flow positive from operations, as reported in its SEC filings (the Participation Trigger Event) (meaning the Company shall receive all Net Cash Flow (if any) from VSI until the occurrence of the Participation Trigger Event). The Profit Participation shall continue to be earned quarterly until the later of such time as (i) VCO receives an amount equal to two (2) times its investment in the Private Placement; or (ii) or June 10, 2027. The MSA contains customary covenants regarding confidentiality and indemnification. Under the MSA, VCO will also assign to AIM or its affiliates VCO’s entire right, title, and interest in any intellectual property it creates while working for or on behalf of AIM. A See Note 1 to the accompanying financial statements for additional background information on our Company and current product and service offerings.

A Impact of COVID-19 A Our business was materially impacted by COVID-19 in 2020 and to some extent thereafter and through the early part of 2023 due to the actions of governmental bodies that mandated quarantines and lockdowns that resulted in many of our VIPs and potential VIPs having to close their offices. The impact of COVID-19 on our business diminished somewhat through 2023. However, the residual effects of the pandemic on dental workforce availability as well as patient precautionary measures continued to negatively impact our VIP dental practices and our revenue across the U.S. and Canada during 2022 and into 2023. Thus far in 2024, we do not believe COVID-19 issues are impacting our business in any material way. We continue to monitor the overall landscape of potential viral or other diseases which may pose a threat, and we will respond appropriately should any such threats materialize.

Material Items, Trends and Risks Impacting Our Business We believe that the following items and trends may be useful in better understanding our results of operations.

A Establishment and Growth of Our New Strategic Alliance Model. We are placing significant emphasis on our new provider-based marketing and distribution model to grow our revenues. In June 2024, we announced the execution of a strategic marketing and distribution alliance with Rebis, an operator of multiple sleep testing and treatment centers in Colorado. This alliance, which we hope will be the first of a series of similar alliances across the country, marks an important pivot in our marketing and distribution model for our cutting edge OSA appliances. Under the new alliance, we are collaborating with Rebis to offer OSA patients a full spectrum of evidence-based treatments such as CPAP machines, and our own advanced, proprietary and FDA-cleared CARE oral medical devices, oral appliances and additional adjunctive therapies and methods. This new model differs from our current model which emphasizes a subscription-based relationship with our VIP dentists together with sales of our OSA devices to VIPs and the provision of services to VIPs. The new marketing and distribution strategic alliance is based on a revenue-sharing model between us and Rebis. We are placing significant emphasis on establishing and growing this new model as a means of increasing our revenue. However, this new model is unproven and we have no operating history associated with this new model. There is therefore a lack of information for you to evaluate our future prospects utilizing this new model. Moreover, there is a material risk that this new model will not increase our revenues or be additive to our stockholders’ equity in the manner we anticipate. Our inability to introduce and scale this marketing and distribution model would materially harm our business and operating results and likely cause our stock price to suffer.

A New VIP Enrollments (Service Revenue). Enrolling dental practices as VIPs has historically been the first step in our ability to generate new revenue (although the growth of strategic partner model could lessen our dependence on VIP enrollments). As part of the VIP enrollment fee, we enter into a service contract with VIPs under which they receive training on the use of the Vivos treatment modalities. VIPs have the ability to start generating revenue for us and themselves after this training. To entice dentists to enroll as VIPs, we have worked with different marketing programs (which we generally call a “discovery track”) with respect to the payment of VIPs enrollment fee, including discounts and payment plans. Once VIPs execute their VIP enrollment agreement, the discovery track allows the VIP 45 to 60 days to obtain financing and pay the enrollment fee. Ongoing support and additional training is provided throughout the year under the services contract, which includes access to our proprietary Airway Intelligence Services, which provides the VIP with resources to help simplify the sleep apnea diagnostic and Vivos treatment planning process.

A 33 A In addition to enrollment service revenue, we offer additional services, such as our Billing Intelligence Services offering, and MyoCorrect orofacial myofunctional therapy services, which was introduced in April 2021. Revenue for these services is recognized as the Company’s performance obligations are satisfied in accordance with ASC 606. A We are also engaging in strategic collaborations to market the benefits of the Vivos treatment modalities and VIP enrollment to dentists, including our cooperative relationships with various medical providers to deliver diagnostic and medical consultation services to people across North America who suffer from OSA. A We recognize revenue on VIP enrollments once the contract is executed, payment is received, and as the Company’s performance obligations are satisfied in accordance with ASC 606.

A Product Sales Revenue. Throughout the latter part of 2023 and into the second quarter of 2024, the Company experienced a decline in Product Sales Revenue. As previously noted, we believe this decline was due in part to certain adverse events in the larger sleep apnea oral appliance market, and not specific to Vivos. Another factor contributing to the decline was our Reductions In Force (RIF) which we undertook during 2022 and 2023. However, those product sales revenue declines began to reverse somewhat in the second quarter of 2024. Enrolling new VIPs has historically been key to our ability to generate revenue from product sales, and lower VIP enrollments during 2023 and into the first quarter of 2024 also dampened product sales revenue. Equally as important, however, is the number of Vivos treatment case starts that our existing VIPs commence, as these lead to appliance orders and related revenue. Once a VIP is fully trained, we encourage them to start cases. However, our experience has been that VIPs typically start slowly as they introduce The Vivos Method into their practices. While we work with VIPs to screen their patients for OSA with our SleepImage® home sleep apnea ring test (which we expect will encourage Vivos Method case starts), not all VIPs incorporate our The Vivos Method into their practices at the same rate. We utilize Practice Advisors to help VIPs with onboarding and starting and increasing case starts over time. We believe VIPs can recoup their investment in VIP enrollment with approximately eight Vivos Method case starts, but as noted above, many VIPs start and also maintain their case starts at a significantly slower rate. We presently have a concentration of active VIPs who regularly start new Vivos Method treatment cases. Approximately 32% of our VIPs initiated a new case as of September 30, 2024. We are working not only to increase the number of VIPs overall, but the number of active VIPs in terms of case starts. More active VIPs are also more likely to take advantage of our other service revenue generating offerings such as MyoCorrect orofacial myofunctional therapy and medical Billing Intelligence Services. A In addition, an important aspect of our strategy to increase product revenues relates to the products and related intellectual property we acquired in March 2023 from Advanced Facialdents, LLC (AFD), including a custom single arch device with an FDA 510(k) clearance for treating TMD and/or Bruxism (teeth grinding or clenching). We have rebranded the AFD products as Vivos Vida™ and Vivos Vida Sleep™. During the first quarter of 2024, certain of those products were among the fastest growing segment of our entire product line, and we expect to continue to increase sales of these acquired products throughout the remainder of 2024 and beyond. A Marketing to DSOs. During the second half of 2021, we increased our efforts to market The Vivos Method and related products and services to larger dental support organizations (DSOs). Marketing to DSOs creates an opportunity to enroll and onboard multiple dental practices as VIPs under one common ownership structure. This allows us to leverage training and support across multiple VIP practices and gain economies of scale with the goal of faster growth, both in VIP enrollments and in Vivos case starts. As we cautioned previously, DSOs tend to move slowly when adopting new technologies or programs, and we do not expect DSO training or product sales to materially impact overall revenue in 2024. Our other dentist enrollment program, which we refer to as the Airway Alliance Program (AAP®), was also established in the fourth quarter of 2021 and launched in the first quarter of 2022. This subscription program was designed to attract the vast majority of the estimated 200,000 U.S. and Canadian dentists who are being strongly encouraged by the American Dental Association to screen their patients for sleep apnea. The AAP program has not contributed meaningful revenue in the first nine months of 2024.

A 34 A A Clinical Trial Work. Our efforts to engage in research to demonstrate the clinical efficacy of our products and obtain additional regulatory clearances for the use of our products is an important aspect of our overall strategy. In this regard, on May 29, 2023, we and Stanford University executed an agreement to commence a sponsored clinical research study to evaluate the efficacy of our FDA-cleared DNA appliance compared to the standard of care, CPAP for treatment of sleep apnea. Our DNA device is currently indicated for the treatment of mild to severe sleep apnea and jaw repositioning in adults (and in the case of severe OSA, along with positive airway pressure (PAP) and/or myofunctional therapy, as needed). Enrollment of 150 patients with moderate to severe sleep apnea (apnea-hypopnea index score of 15 or greater) will be randomly assigned to either treatment with our FDA-cleared DNA appliance or CPAP. The protocol has been finalized and the initial start-up fees have been incurred, however, the timing of the enrollment of patients is being determined. This trial may not meet its designated endpoints, and therefore additional FDA clearances for the DNA device may not be obtained.

A Distribution Agreements. During 2023, we entered into distribution collaborations with third parties to expand access of our products to potential patients. For example, the SAA with Rebis is expected to deliver our proprietary treatment options and protocols to mild to severe OSA patients who have failed being candidates for CPAP. By collaborating with Rebis and other similar sleep clinics, we will be able to drive top line revenue and lower customer acquisition costs and overhead. We hope that these strategic initiatives will lead to revenue growth opportunities for us in 2024 and beyond, and our ability to capitalize on these initiatives is expected to be a material aspect of our sales and marketing program going forward.

A On June 1, 2023, we entered into a non-exclusive distribution agreement with Lincare, a leading supplier in the United States of respiratory products, such as CPAP equipment. Lincare currently provides respiratory products to approximately 1.8 million patients nationwide. Pursuant to this agreement, Lincare began to distribute certain of our products in the United States, including the Vida®, VidaSleep®, and Versa®. The distribution agreement was subject to a 90-day pilot program in Colorado and Florida. Within weeks of starting the pilot program, Lincare reported an initial 36% positive patient response to our products subject to the agreement. A In October 2023, we announced an exclusive distribution agreement with NOUM DMCC, a Dubai-based company focused on diagnostic testing and treatment product distribution for healthcare providers and hospital networks treating obstructive sleep apnea patients throughout the Middle East-North Africa region. Subject to regulatory approvals, which are pending in several countries under the agreement, we could see revenue from this collaboration in the latter part of 2024.

A Impact on Sales from Unregistered Oral Appliance Publicity. On or about March 1, 2023, CBS News reported the tragic case of a woman with a malocclusion and breathing problem who had received treatment via a fixed oral appliance known as the AGGA (Anterior Growth Guidance Appliance). The AGGA is a non-FDA cleared oral appliance developed by Dr. Steve Gallella, a dentist from Tennessee. According to the televised CBS report, the device created serious issues with her dentition and jaws, resulting in the loss of several anterior teeth. The patient filed a \$10 million lawsuit against the treating dentist. A Vivos was not named in the lawsuit, nor was our

Vivos is currently implicated in creating the tooth displacement and other concerns that gave rise to the lawsuit. Vivos has never had any association or affiliation with the AGGA device or its promoters, nor has the Company ever endorsed these kind of counterfeit fixed oral appliances that make unproven and unsubstantiated claims.

A 35 A The FDA regulates and categorizes all medical devices claiming to treat obstructive sleep apnea (OSA) and/or TMD disorders as Class II devices and requires that they have a 510(k) clearance in order to be used with patients. The AGGA device does not have any such FDA clearance, nor are there any known peer-reviewed and published studies validating the safety and efficacy of this device. In stark contrast, all Vivos oral appliances are duly registered or cleared by the FDA according to strict FDA guidelines. Our appliances and attending protocols for proper use are also backed by extensive peer reviewed published research. Moreover, Vivos appliances operate on a completely different mechanism of action than that of the AGGA and similar devices on the market. Vivos has always maintained that such appliances tend to create inflammation and pose other risks that are unacceptable. The AGGA is a fixed appliance, whereas Vivos appliances are removable devices. Unfortunately, and despite our best efforts to distance ourselves and our products from the AGGA device, the entire matter generated a certain amount of confusion and fear amongst both existing VIP dentists and other non-affiliated dentist prospects. Thus, new provider enrollments and sales of Vivos appliances in the first quarter 2023 decreased as word spread. By the latter part of June 2023, we began to see a partial rebound in new enrollments. Nevertheless, certain Vivos-trained providers remain very cautious and are being far more selective in their cases, which has continued to impact appliance sales through the end of 2023 and into 2024.

A Our core product is The Vivos Method, not any one single device. We believe this is a key distinguishing factor for our approach. The Vivos Method involves far more than just our oral appliances. It begins with proper and thorough diagnosis and ends with a customized multidisciplinary treatment plan that likely incorporates one or more of several treatment modalities, including oral myofunctional therapy, SOT chiropractic, physical therapy, laser therapy, nutritional counseling, CPAP, mandibular advancement, CARE device therapy, and more. The Vivos Method is thus a fully integrated end-to-end diagnostic, training, and treatment platform that can adapt to the needs of virtually any and every breathing disordered sleep patient.

A Inflation. The U.S. has been experiencing a period of inflation which has increased (and may continue to increase) our and our suppliers' costs as well as the end cost of our products to consumers. To date, we have been able to manage inflation risk without a material adverse impact on our business or results of operations. However, inflationary pressures (including increases in the price of raw material components of our appliances) made it necessary for us to adjust our standard pricing for our appliance products effective May 1, 2022. In addition, future price adjustments may be required as we seek to grow revenue and, ultimately, achieve profitability and positive cash flow from operations.

A An additional inflation-related risk is the Federal Reserve's involvement with interest rates with recent history both increasing and decreasing interest rates in order to manage inflation. Such actions have, in times past, created unintended consequences in terms of the impact on housing starts, overall manufacturing, capital markets, and banking. If such disruptions become systemic, as occurred in the recession of 2008, then the impact on our revenue, earnings and access to capital of both inflation and inflation-fighting responses would be impossible to know or calculate.

A Supply Chain. From time to time, we may experience supply chain challenges due to forces beyond our control. For example, the Suez Canal blockade earlier in 2021 caused some delay in shipments of Sleepimage® rings from China. Overall, however, as our appliances are made in the U.S., we have not experienced significant supply chain issues as a result of COVID-19 or otherwise, although this may change in future periods.

A Seasonality. We believe that the patient volumes of our VIPs will be sensitive to seasonal fluctuations in urgent care and primary care activity. Typically, the fourth quarter tends to be one where we see higher enrollment levels for new VIP dentists, however, as previously mentioned reported, in the fourth quarter of 2023 we did not see that same pattern emerge. The first and second quarters of each year tend to be our weakest quarter of the year for new enrollments, and to a certain extent, appliance sales as well. This was the case in the first half of 2023 and in the first quarter of 2024. Winter months see a higher occurrence of influenza, bronchitis, pneumonia and similar illnesses; however, the timing and severity of these outbreaks vary dramatically. Additionally, as consumers shift toward high deductible insurance plans, they are responsible for a greater percentage of their bill, particularly in the early months of the year before other healthcare spending has occurred, which may lead to lower than expected patient volume or an increase in bad debt expense during that period. Our quarterly operating results may fluctuate in the future depending on these and other factors.

A 36 A War in Ukraine and Middle East Hostilities. In addition, worldwide supply chain constraints and economic and capital markets uncertainty arising out of Russia's invasion of Ukraine in February 2022 and the attacks by Hamas on Israel in October of 2023 and Israel's responses (including recent military engagement in Lebanon and with Iran) have disrupted commercial and capital markets, and emerged as potential barriers to long-term economic recovery. If an economic recession or depression commences and is sustained, it could have a material adverse effect on our business as demand for our products could decrease. Capital markets uncertainty, with public stock price decreases and volatility, could make it more difficult for us to raise capital when needed.

A Potential Nasdaq Delisting. As previously reported, on May 16, 2024, the Company received written notice from the Listing Qualifications Staff of The Nasdaq Stock Market LLC ("Nasdaq") indicating that, as of March 31, 2024, the Company failed to comply with Nasdaq Listing Rule 5550(b)(1), which requires stockholders' equity of at least \$2.5 million (the "Equity Requirement"). On June 25, 2024, the Company reported in a Current Report on Form 8-K that it believed it had stockholders' equity of at least \$2.5 million as of the date of the filing of such report as a result of the Company's closing of a \$7.5 million equity private placement on June 10, 2024.

A On June 27, 2024, the Company met with a Nasdaq Hearings Panel (the "Panel") to discuss the Company's past, current, and anticipated future compliance with the Equity Requirement, and requested the continued listing of its securities on Nasdaq. On July 5, 2024, the Company was notified that the Panel had granted the Company's request for continued listing on Nasdaq, subject to the Company's filing of the Form 10-Q for the quarter ended June 30, 2024, with the SEC by August 15, 2024, evidencing the Company's compliance with the Equity Requirement.

A The Company is working diligently to ensure its continued compliance with the Equity Requirement, including its \$4.3 million shelf offering in September 2024 as well as exploring potential additional equity capital financings to stay above the minimum threshold of the Equity Requirement. The Company anticipates that its previously disclosed strategic marketing and distribution alliance will also positively impact the Company's revenue growth and stockholders' equity in upcoming fiscal quarters. However, there is a risk that the Company will be unable to raise sufficient capital or generate sufficient revenue or operating results to maintain compliance with the Equity Requirement. If the Company fails to achieve ongoing compliance and its common stock is delisted by Nasdaq, such delisting would likely have a material adverse effect on the Company's stock price, the ability of its stockholders to buy or sell their common stock, the ability of the Company to raise capital and on the Company's reputation, all of which could make it significantly more difficult to operate the Company.

A Key Components of Condensed Consolidated Statements of Operations

A Net revenue. We recognize revenue when we satisfy our performance obligations over time as our customers receive the benefit of the promised goods and services, which generally occurs over a short period of time. Performance obligations with respect to appliance sales are typically satisfied by shipping or delivering products to our VIPs or, in the case of enrollment or service revenue, upon our satisfaction of performance obligations associated with VIP enrollments. Net revenue consists of the gross sales price, net of estimated allowances, discounts, and personal rebates that are accounted for as a reduction from the gross sale price.

A Cost of sales. Cost of goods sold primarily consists of direct costs attributable to the purchase from third party suppliers and related products. It also includes freight costs, fulfillment, distribution, and warehousing costs related to products sold. A prior period amount of less than \$0.2 million previously classified as Loss on inventory write-down has been reclassified to Cost of sales in the current period.

A Financial statements to better reflect the nature of these transactions and to enhance the comparability of financial statement line items across periods.

A Sales and marketing. Sales and marketing costs primarily consist of personnel costs for employees engaged in sales and marketing activities, commissions, advertising and marketing costs, website enhancements, and conferences for our sales and marketing staff.

A General and administrative expenses. General and administrative expenses consist primarily of personnel costs for our administrative, human resources, finance and accounting employees, and executives. General and administrative expenses also include contract labor and consulting costs, travel-related expenses, legal, auditing and other professional fees, rent and facilities costs, repairs and maintenance, and general corporate expenses.

A 37 A Depreciation and amortization expense. Depreciation and amortization expense is comprised of depreciation expense related to property and equipment, amortization expense related to leasehold improvements, and amortization expense related to identifiable intangible assets.

A Other income. Other income relates to interest income in 2024, as well as excess warrant fair value and change in fair value of warrant liability in 2023.

A Results of Operations

A Comparison of the three and nine months ended September 30, 2024 and 2023

A Our consolidated statements of operations for the three and nine months ended September 30, 2024 and 2023 are presented below (dollars in thousands).

A Three Months Ended September 30, 2024

A Nine Months Ended September 30, 2024

A Change

A Revenue

A Product revenue

\$1,958A \$1,466A \$492A \$5,608A \$4,783A \$825A Service revenueA 1,902A 1,835A 67A 5,725A 5,770A (45)

Total revenueA 3,860A 3,301A 559A 11,333A 10,553A 780A 780A 11,333A 10,553A 780A Gross profitA 2,334A 1,747A 587A 6,922A 6,182A 740A Gross profit %A 60%A 53%A 61%A 59%A 59%A Operating expensesA 446A 441A 5A 1,319A 1,319A 0A General and administrativeA 4,487A 4,596A (109)A 13,531A 17,012A (3,481) Sales and marketingA 346A 641A (295)A 1,319A 1,861A (542) Depreciation and amortizationA 146A 150A (4)A 437A 472A (35) Non-operating income (expense)A 2,645A (3,640)A 995A (8,365)A (13,163)A 4,798A Excess warrant fair valueA (6,453)A 6,453A Change in fair value of warrant liability, net of issuance costs of \$645A 1,600A (1,600)A 10,362A (10,362) Other incomeA 47A 98A 128A (30) Net lossA (\$2,616) (\$2,093) (\$523) (\$8,309) (\$9,324) \$1,015A Comparison of the three months ended September 30, 2024 and 2023

A Revenue

A Revenue increased by approximately \$0.6 million, or 17%, to approximately \$3.9 million for the three months ended September 30, 2024 compared to \$3.3 million for the three months ended September 30, 2023. The increase in total revenue during the third quarter of 2024 due to an increase of approximately \$0.5 million in product revenue due to higher product sales and an increase of approximately \$0.1 million in service revenue. The increase in product revenue is attributable to an increase of approximately \$0.4 million in appliances sales and approximately \$0.1 million in guide sales to existing VIPs. The increase in service revenue is attributable to an increase of approximately \$0.2 million in sponsorship, seminar and other service revenue, offset by a decrease of \$0.1 million in VIP enrollments and Myofunctional therapy revenues. Lastly, BIS and sleep testing services revenue remained flat for the three months ended September 30, 2024 and 2023.

A During the three months ended September 30, 2024, we enrolled 5 VIPs and recognized VIP enrollment revenue of approximately \$0.9 million, a decrease of approximately 6% in enrollment revenue, compared to the three months ended September 30, 2023, when we enrolled 29 VIPs for a total of approximately \$1.0 million in revenue. Revenue decrease in the third quarter of 2024 was impacted by a reduction in VIP enrollments due to a change in sales strategy and focus toward sleep center affiliations, offset by a higher incidence of breakage in contracts. This accelerated revenue recognition on several contracts for VIPs who did not complete their training during the first 90 days of their enrollment. Approximately \$0.5 million in revenue was attributable to breakage during the three months ended September 30, 2024, when compared to approximately \$0.3 million during the three months ended September 30, 2023.

A 38 A For the three months ended September 30, 2024, we sold 1,954 oral appliance arches for a total of approximately \$2.0 million, a 34% increase in revenue from the three months ended September 30, 2023, when we sold 1,809 oral appliance arches for a total of approximately \$1.5 million. The increase in revenue is directly attributable to an 83% decrease in discounts for such appliances, offered during the same period, with less than \$0.1 million in discounts offered during the three months ended September 30, 2024 when compared to approximately \$0.2 million during the three months ended September 30, 2024. Refer to the section Material Items, Trends and Risks Impacting Our Business above for events that impacted our product sales.

A Cost of Sales and Gross Profit

A Cost of sales remained relatively constant with a decrease of less than \$0.1 million or 2% at approximately \$1.5 million for the three months ended September 30, 2024, compared \$1.6 million for the three months ended September 30, 2023. This was primarily related to \$0.1 million decrease in sleep testing reporting and \$0.1 million decrease in VIP training related costs, due to lower enrollments and fewer training sessions scheduled during the period.

A For the three months ended September 30, 2024, gross profit increased by approximately \$0.6 million to \$2.3 million. This increase was attributable to an increase in revenue of approximately \$0.6 million. Gross margin increased to 60% for the three months ended September 30, 2024, compared to 53% for the three months ended September 30, 2023, due primarily to the revenue increase.

A General and Administrative Expenses

A General and administrative expenses decreased approximately \$0.1 million, or approximately 2%, to approximately \$4.5 million for the three months ended September 30, 2024, as compared to \$4.6 million for the three months ended September 30, 2023. The primary driver of this decrease was \$0.1 million in employee compensation, including salaries and benefits, paid time off, stock-based compensation, and other employee-related expenses, as a result of the reduction in force implemented during the second and third quarter of 2023 and 2024. Coupled with a decrease of approximately \$0.1 million in travel, meals and entertainment, and a decrease of approximately \$0.1 million related to taxes, licenses and other fees. This was offset by an increase of approximately \$0.2 million related to professional fees including fees for consultants and legal services.

A Sales and Marketing

A Sales and marketing expenses decreased by approximately \$0.3 million or approximately 46%, to \$0.3 million for the three months ended September 30, 2024,

revenue was attributable to breakage during the nine months ended September 30, 2024, when compared to approximately \$0.4 million during the nine months ended September 30, 2023. A

For the nine months ended September 30, 2024, we sold 5,993 oral appliance arches for a total of approximately \$5.6 million, a 17% increase in revenue from the nine months ended September 30, 2023, when we sold 6,261 oral appliance arches for a total of approximately \$4.8 million. The increase is directly attributable to a 66% decrease in discounts offered during the same period, with less than \$0.2 million in discounts offered during the nine months ended September 30, 2024 when compared to approximately \$0.6 million of discounts offered during the nine months ended September 30, 2023. Refer to the section [Material Items, Trends and Risks Impacting Our Business](#) above for events that impacted our product sales. A Cost of Sales and Gross Profit A Cost of sales remained relatively constant with an increase of less than \$0.1 million, or 1%, at approximately \$4.4 million for the nine months ended September 30, 2024, compared to slightly under \$4.4 million for the nine months ended September 30, 2023. This was primarily due to \$0.7 million in higher costs directly related to an increase in lab fees from our primary vendors, offset by a decrease of less than \$0.3 million related to lower costs associated with the ring lease program and a decrease of slightly over \$0.2 million in VIP training, and a decrease of approximately \$0.2 million for inventory obsolescence expense. A 40 A A For the nine months ended September 30, 2024, gross profit increased by approximately \$0.7 million to \$6.9 million. This increase was attributable to an increase in revenue of approximately \$0.8 million offset by an increase in cost of sales of less than \$0.1 million. Gross margin increased to 61% for the nine months ended September 30, 2024, compared to 59% for the nine months ended September 30, 2023. A General and Administrative Expenses A General and administrative expenses decreased by approximately \$3.5 million, or approximately 20%, to approximately \$13.5 million for the nine months ended September 30, 2024, as compared to \$17 million for the nine months ended September 30, 2023. The primary cause of this decrease was \$1.6 million in professional fees and a change in personnel and related compensation of approximately \$1.1 million, including salaries and benefits, paid time off, stock-based compensation, and other employee-related expenses, as a result of the reduction in force implemented beginning with the second and third quarter of 2023 and 2024. Other cause of the decrease in general and administrative expenses included a decrease of approximately \$0.2 million related to change in allowance for credit losses, a decrease of approximately \$0.3 million related to insurance, a decrease of approximately \$0.2 million in travel, meals and entertainment, and a decrease of approximately \$0.1 million in training and education. This was offset by an increase of approximately \$0.1 million in fees related to being a public company. A Sales and Marketing A Sales and marketing expenses decreased by \$0.5 million or 29% to \$1.3 million for the nine months ended September 30, 2024, compared to approximately \$1.9 million for the nine months ended September 30, 2023. This decrease was primarily driven by lower commissions and digital media and marketing supplies. A Depreciation and Amortization A Depreciation and amortization expense was approximately \$0.4 million for the nine months ended September 30, 2024 and approximately \$0.5 million for the nine months ended September 30, 2023. Depreciation and amortization decreased slightly during the period due to some assets being fully depreciated and a small amount of depreciable assets placed into service. A Other Income A Other income of less than \$0.1 million includes interest income from financial institutions. A Excess warrant fair value and change in fair value of warrant liability, net of issuance costs A The liability for the warrants issued in the January 9, 2023 private placement totaled approximately \$14.5 million which included 186,667 pre-funded warrants with a fair value of approximately \$6.7 million and 266,667 additional common stock purchase warrants with a fair value of approximately \$7.7 million. The difference between the fair value of the \$14.5 million liability-classified warrants and the net proceeds received of approximately \$8.0 million, or approximately \$6.5 million, was recognized as a day-one non-operating expense. The change in fair value of the warrant liability was approximately \$10.2 million, or \$9.6 million of other income net of issuance costs of \$0.6 million, for the nine months ended September 30, 2023. The net impact of the private placement warrants for the nine months ended September 30, 2023 was approximately \$3.9 million of other income. The derivative warrant liability was eliminated in November 2023, and as a result, no change in fair value of warrant liability was recorded nine month ended September 30, 2024. A Liquidity and Capital Resources A The financial statements have been prepared in conformity with generally accepted accounting principles, which contemplate continuation of the Company as a going concern. The Company has incurred losses since inception, including \$8.3 and \$9.3 million for the nine months ended September 30, 2024 and 2023, respectively, resulting in an accumulated deficit of approximately \$101.4 million as of September 30, 2024. A Net cash used in operating activities amounted to approximately \$9.8 and \$9.2 million for the nine months ended September 30, 2024 and 2023, respectively. As of September 30, 2024, the Company had total liabilities of approximately \$7.7 million. A 41 A A As of September 30, 2024, we had approximately \$6.3 million in cash and cash equivalents, which will not be sufficient to fund operations and strategic objectives over the next twelve months from the date of issuance of these financial statements. Without additional financing, these factors raise substantial doubt regarding our ability to continue as a going concern. A We have implemented cost savings measures that lead to reduced impact to cash used in operations. However, sales did not grow in 2023 or in the first half of 2024 as anticipated, as our product offerings and strategies continue to be refined. As such, we have raised equity capital in late 2023 and early 2024 and will be required to obtain additional financing to satisfy our cash needs and bolster our stockholders' equity for Nasdaq compliance purposes, as management continues to work towards increasing revenue to achieve cash flow positive operations in the foreseeable future. A Until a state of cash flow positivity is reached, management is reviewing all options to obtain additional financing to fund operations. This financing is expected to come primarily from the issuance of equity securities in order to sustain operations until we can achieve profitability and positive cash flows, if ever. We expect the SAA with Rebis to increase patient volume, drive top line revenue and lower customer acquisition costs and overhead. However, there can be no assurances that adequate additional funding will be available on favorable terms, or at all. If such funds are not available in the future, or that our SAA agreement will result in the patient volume and financial results within the expected timeline and we may be required to delay, significantly modify or terminate some or all of our operations, all of which could have a material adverse effect on us and our stockholders. A We do not have any off-balance sheet arrangements, as defined by applicable regulations of the SEC, that are reasonably likely to have a current or future material effect on our financial condition, results of operations, liquidity, capital expenditures or capital resources. A Cash Flows A The following table presents a summary of our cash flow for the nine months ended September 30, 2024 and 2023 (in thousands): A A 2024 A 2023A Net cash provided by (used in):A A A A A Operating activitiesA \$(9,751)A \$(9,198) Investing activitiesA A (403)A A (688) Financing activitiesA A 14,822A A 7,355A A Net cash used in operating activities of approximately \$9.8 million for the nine months ended September 30, 2024 is an increase of approximately \$0.6 million compared to net cash used in operating activities of approximately \$9.2 million for the nine months ended September 30, 2023. This increase is due primarily to a \$1.2 million decrease in account payable for the nine months ended September 30, 2024, a decrease of \$0.7 million of prepaid expenses and other assets, \$0.5 million in accounts receivable, a decrease of approximately \$0.5 million in contract liability, and a decrease of approximately \$0.4 million in accrued expenses and other liabilities. This was offset by the absence of a 2023 unfavorable net change in the fair value of warrant liability of approximately \$3.9 million. A For the nine months ended September 30, 2024, net cash used in investing activities consisted of capital expenditures for software of \$0.4 million related to the development of software for internal use expected to be placed in service in 2024. This compares to net cash used in investing activities for the nine months ended September 30, 2023 of \$0.7 million due to capital expenditures for internally developed software and an asset purchase. A Net cash provided by financing activities of \$14.8 million for the nine months ended September 30, 2024, is attributable to proceeds of \$15.7 million from the issuance of Common Stock and Warrants, net of approximately \$0.9 million of professional fees and other issuance costs, in our February warrant inducement, as well as the June and September private placements. This compares to net cash used in investing financing for the nine months ended September 30, 2023 of \$7.4 million, attributable to gross proceeds of \$8.0 million from the issuance of Common Stock, net of approximately \$0.6 million of professional fees and other issuance costs, from our private placement in January 2023. A 42 A A Critical Accounting Policies Involving Management Estimates and Assumptions A Our critical accounting policies and estimates are described in [Management's Discussion and Analysis of Financial Condition and Results of Operations](#) "Critical Accounting Policies Involving Management Estimates and Assumptions" in our Annual Report on Form 10-K for the fiscal year ended December 31, 2023, as amended. We have reviewed and determined that those critical accounting policies and estimates remain our critical accounting policies and estimates as of and for the three and nine months ended September 30, 2024. A Recent Accounting Pronouncements A From time to time, new accounting pronouncements are issued by the Financial Accounting Standards Board or other standard setting bodies that are adopted by us as of the specified effective date. Unless otherwise discussed in Note 1 to the accompanying condensed consolidated financial statements included in this Report, we believe that the impact of recently issued standards that are not yet effective could have a material impact on our financial position or results of operations upon adoption. For additional information on recently issued accounting standards and our plans for adoption of those standards, please refer to the section titled Recent Accounting Pronouncements under Note 1 to the accompanying condensed consolidated financial statements included in this Report. A Item 3. Quantitative and Qualitative Disclosures About Market Risk A Trade Policy Risk. Certain of our products or components are manufactured outside the United States. Most products imported into the United States is subject to duty and restrictive quotas on the amount of products that can be imported from certain countries into the United States each year. Because of the duty rates and quotas, changes in U.S. trade policy as reflected in various legislation, trade preference programs and trade agreements have the potential to materially impact our sourcing strategy and the competitiveness of its contract manufacturers. We manage this risk by continually monitoring U.S. trade policy, analyzing the impact of changes in such policy and adjusting its manufacturing and sourcing strategy accordingly. A Foreign Currency Risk. We receive United States dollars for all of our product sales. Currently, all inventory purchases from our non-U.S. contract manufacturers are also denominated in United States dollars; however, should we make purchases in foreign currencies in the future, purchase prices for our products may be impacted by fluctuations in the exchange rate between the United States dollar, which may have the effect of increasing our cost of goods in the future. A Commodity Price Risk. We are subject to commodity price risk arising from price fluctuations in the market prices of sourced titanium and steel products or the various raw materials components of its manufactured products. We are subject to commodity price risk to the extent that any fluctuations in the market prices of its purchased titanium and steel products and raw materials are not reflected by adjustments in selling prices of its products or if such adjustments significantly trail changes in these costs. We neither enter into significant long-term sales contracts nor enter into significant long-term purchase contracts. We do not engage in hedging activities with respect to such risk. A Credit Risk. Credit risk relates to the risk of loss resulting from non-performance or non-payment by counterparties pursuant to the terms of their contractual obligations. Risks surrounding counterparty performance and credit could ultimately impact the amount and timing of expected cash flows. Certain financial instruments potentially subject our company to a concentration of credit risk. These financial instruments consist primarily of cash and cash equivalents and accounts and vendor receivables. We place our cash and cash equivalents with high-credit, quality financial institutions. The balances in these accounts exceed the amounts insured by the Federal Deposit Insurance Corporation. A 43 A A Item 4. Controls and Procedures. A Evaluation of Disclosure Controls and Procedures A Our disclosure controls and procedures (as defined in Rules 13a-15(e) and 15d-15(e)) are designed to ensure that information required to be disclosed by us in reports we file or submit under the Securities Exchange Act of 1934, as amended, is recorded, processed, summarized and reported within the appropriate time periods, and that such information is accumulated and communicated to our Chief Executive Officer and Chief Financial Officer, as appropriate, to allow timely discussions regarding required disclosure. We, under the supervision of and with the participation of our management, including our Chief Executive Officer and Chief Financial Officer, have evaluated the effectiveness of our disclosure controls and procedures. Based on that evaluation, our Chief Executive Officer and Chief Financial Officer concluded that the design and operation of our disclosure controls and procedures were not effective because of material weakness in our internal control over financial reporting, which we describe in Part II, Item 9A of our Annual Report on Form 10-K for the year ended December 31, 2023, as amended (the [Form 10-K](#)). A Remediation of Material Weakness A We are committed to maintaining a strong internal control environment and implementing measures designed to help ensure that significant deficiencies contributing to the material weakness are remediated as soon as possible. We believe we have made progress towards remediation and continue to implement our remediation plan for the previously reported material weakness in internal control over financial reporting, described in Part II, Item 9A of our Annual Report on Form 10-K. Our remediation plan, which we implemented in 2023, included: (i) increasing dedicated personnel and the use of third-party consultants with technical account expertise, (ii) improving our internal reporting processes, (iii) designing and implementing new controls, and (iv) enhancing our supporting technology. In particular, we believe we have significantly improved our revenue recognition procedures, our technical accounting capabilities, including with respect to accounting for our outstanding warrants, and process-level control activities. A As of September 30, 2024, we have taken strides to complete the full remediation of all of our internal control deficiencies and associated material weakness by undertaking the plan noted above. We believe that additional review and testing is required in the coming periods during 2024 before we can affirmatively declare that the material weakness has been fully remediated. A We will consider the material weakness remediated after the applicable controls operate for a sufficient period of time, and management has concluded, through testing, that the controls are operating effectively. We expect to engage in this testing during 2024. However, we cannot provide assurance that these or other measures will fully remediate our material weaknesses in a timely manner. If our remediation of these material weaknesses is not effective, it may cause our company to become subject to investigation or sanctions by the SEC. It may also adversely affect investor confidence in our company and, as a result, the value of our common stock. There can be no assurance that all existing material weaknesses have been identified, or that additional material weaknesses will not be identified in the future. A Changes in Internal Control over Financial Reporting A Except as described above, we made no other changes in internal control over financial reporting, as defined in Rules 13a-15(f) and 15d-15(f) under the Exchange Act, during the three and nine months ended September 30, 2024 that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting. A 44 A A PART II [OTHER INFORMATION](#) A Item 1. Legal Proceedings. A From time to time, we may become involved in various lawsuits and legal proceedings which arise in the ordinary course of business. Below is a description of our outstanding pending litigation matters. Litigation is subject to inherent uncertainties and an adverse result in the below described or other matters may arise from time to time that may harm our business. A On June 5, 2020, we filed suit against Ortho-Tain, Inc. ([Ortho-Tain](#)) in the United States District Court for the District of Colorado seeking relief from certain false, threatening, and defamatory statements to our business affiliate, Benco Dental ([Benco](#)). We believe such statements have interfered with our business relationship and contract, causing harm to our reputation, loss of goodwill, and unspecified monetary damages. On February 12, 2021, we amended our complaint to add claims for false advertising and unfair business practices, as well as additional variants of the original claims to address Ortho-Tain's alleged false advertising campaign against us in the fall of 2020. Our amended complaint seeks permanent injunctive relief to prevent what we believe are defamatory statements and interference with our business relationships by Ortho-Tain. A We further seek declaratory relief to refute the defendant's false allegations, as well as monetary damages. Prior to filing suit, we worked collaboratively with legal counsel at Benco to address and resolve this matter. Such efforts were unsuccessful. On February 26, 2021, Ortho-Tain, Inc. filed a motion to dismiss the amended complaint. We opposed the motion. On June 21, 2022, the Tenth Circuit entered an order and judgment. Pursuant to such order, the appeal was terminated, and the case remanded to the U.S. District Court for the District of Colorado for further proceedings. On July 13, 2022, the Clerk of Court for the Tenth Circuit transferred jurisdiction back to the District Court. On February 14, 2024, the District Court issued an order denying Ortho-Tain's motion to dismiss after analyzing the issue of litigation privilege under the standard ordered by the Tenth Circuit. In response, Ortho-Tain filed a notice of appeal of the District Court's order on February 14, 2024. The appeal has been docketed in the Tenth Circuit, and the record has been completed. On March 5, 2024, Vivos filed a motion to dismiss the appeal for lack of jurisdiction. Ortho-Tain filed its response to the motion to dismiss on March 19, 2024. Vivos's reply in support of the motion to dismiss was filed on March 26, 2024. On March 20, 2024, the Court ordered that Vivos's motion to dismiss for lack of jurisdiction would be referred to the panel of judges to be assigned to the appeal, and that no ruling on the motion to dismiss would be issued at that time. Ortho-Tain filed its opening brief on April 29, 2024. Vivos filed its Answer Brief on May 29, 2024. Ortho-Tain filed its response brief on June 20, 2024. A On July 22, 2020 Ortho-Tain filed a Complaint at Law (the [Ortho-Tain Complaint](#)) in the United States District Court for the Northern District of Illinois naming Vivos, along with the Company's Chief Executive Officer, R. Kirk Huntsman, Benco Dental Supply Co., Dr. Brian Kraft, Dr. Ben Miraglia, and Dr. Mark Musso. The Ortho-Tain Complaint alleges violation of the Lanham Act and an alleged civil conspiracy among the defendants to violate the Lanham Act by an alleged false designation of origin related to a presentation given by Dr. Brian Kraft at an event sponsored by the Company and Benco Dental. Ortho-Tain also alleges that the actions of the defendants, including the Company, diverted sales from Ortho-Tain, deprived Ortho-Tain of advertising value and resulted in a loss of goodwill to Ortho-Tain. Ortho-Tain also alleges two separate breach of contract actions against Dr. Brian Kraft and the Company's Chief Executive Officer, R. Kirk Huntsman. On September 9, 2020, the Company moved to dismiss the claims against it. On May 14, 2021, the United States District Judge entered an order granting the Company's motion to stay this case pending the outcome of a substantially similar, first-filed suit by the Company pending in the United States District

Court for the District of Colorado. In light of the stay, the Court denied, without prejudice, the Company’s pending motion to dismiss. On March 2, 2023, the Court lifted the stay. The Defendants renewed their motions to dismiss. On August 23, 2024, the Court issued its order partially granting the motions to dismiss. Ortho-Tain subsequently sought leave to amend its Complaint to try and address the deficiencies identified by the Court in its August 23, 2024 order. The Defendants opposed the Motion for Leave to Amend, and, on October 9, 2024, the Court held a hearing to address the Motion for Leave to Amend. The Court denied Plaintiff’s Motion for Leave to File an Amended Complaint without Prejudice. The Parties submitted a Joint Discovery Plan to the Court on October 21, 2024. On October 22, 2024, the Court ordered the parties to exchange Rule 26(a)(1) initial disclosures by November 22, 2024 and Initial Written Discovery to Be Issued by the same date. The Court set a deadline of May 16, 2025 to Amend pleadings and July 30, 2025 to complete fact discovery. On April 13, 2023, the Court ordered the parties to exchange Rule 26(a) disclosures by May 1, 2023 and issue initial written discovery by May 15, 2023. Further, the Court referred the matter to the Magistrate Judge to conduct a settlement conference. On April 28, 2023, the Court clarified that Dr. Musso’s court ordered participation in settlement and discovery did not waive his objections to personal jurisdiction and venue, and that Defendants did not need to file a response to the Complaint at this time. On June 2, 2023, the case was reassigned to the Hon. LaShonda A. Hunt. On July 11, 2023, the Magistrate Judge scheduled a settlement conference for September 1, 2023. On August 1, 2023, Judge Hunt set a deadline to refile motions to dismiss as August 15, 2023, stayed discovery pending resolution of the motions, and authorized the parties to cancel the settlement conference. The Company filed a motion to dismiss on August 15, 2023, and a reply brief on October 3, 2023. The Parties are currently awaiting a decision on the motion to dismiss. A Item 1A. Risk Factors A Not applicable to smaller reporting companies. A 45 A Item 2. Unregistered Sales of Equity Securities and Use of Proceeds A February 2024 Inducement A On February 14, 2024, we entered into a warrant inducement letter agreement (the “Inducement Agreement”) with the same institutional investor in the November 2023 Private Placement pursuant to which the investor agreed to exercise for cash the entirety of the Series B Warrant at an exercise price of \$4.02 per share (with such exercise price being established for purposes of compliance with the listing rules of the Nasdaq Stock Market), resulting in gross proceeds to the Company of approximately \$4.0 million. Pursuant to the Inducement Agreement, in consideration for the immediate exercise of the Series B Warrant in full, we agreed to issue to the investor, in a new private placement transaction (the “Inducement Transaction”): (i) a 5-year, Series B-1 Common Stock Purchase Warrant to purchase 735,296 shares of our common stock at an exercise price of \$5.05 per share, and (ii) an 18-month, Series B-2 common stock purchase warrant to purchase 735,296 shares of our common stock at an exercise price of \$5.05 per share (collectively, the “Inducement Warrants” and such aggregate 1,470,592 shares of Common Stock underlying the Inducement Warrants, the “Inducement Warrant Shares”). The Inducement Warrants are identical to each other, other than their dates of expiration, and are substantially identical to the Series B Warrant. A June 2024 Private Placement A On June 10, 2024, the Company, entered into a securities purchase agreement (the “SPA”) with V-CO Investors LLC, a Wyoming limited liability company (“V-CO”). V-CO is an affiliate of New Seneca Partners Inc., a Michigan corporation (the “Seneca”), a leading independent private equity firm. Pursuant to the SPA, the Company sold to V-CO in a private placement offering (the “Private Placement”): (i) 169,498 shares (the “Shares”) of the Company’s Common Stock, (ii) a pre-funded warrant to purchase 3,050,768 shares of Common Stock (the “Pre-Funded Warrant”), with the shares of Common Stock underlying the Pre-Funded Warrant being referred to as the “PFW Shares”), and (iii) a Common Stock Purchase Warrant to purchase up to 3,220,266 shares of Common Stock (the “Common Stock Purchase Warrant”, and together with the Pre-Funded Warrant, the “Warrants”), and with the shares of Common Stock underlying the Common Stock Purchase Warrant being referred to as the “Warrant Shares”). A V-CO paid a purchase price of \$2.329 for each Share and Pre-Funded Warrant Share and associated Common Stock Purchase Warrant, with such price being established for purposes of compliance with the listing rules of the Nasdaq Stock Market LLC. The Private Placement closed on June 10, 2024. The Company received gross proceeds of \$7,500,000 from the Private Placement. The Company intends to use the net proceeds from the Private Placement for general working capital and general corporate purposes. No placement agent was used in connection with the Private Placement. The Common Stock Purchase Warrant has a five year term, an exercise price of \$2.204 per share and became exercisable immediately as of the date of issuance. The Pre-Funded Warrant has a term ending on the complete exercise of the Pre-Funded Warrant, an exercise price of \$0.0001 per share and became exercisable immediately as of the date of issuance. The Warrants also contain customary stock-based (but not price-based) anti-dilution protection as well as beneficial ownership limitations that may be waived at the option of each holder upon 61 days’ notice to the Company. A The SPA provides that for a period of three (3) years from the closing of the offering, Seneca shall be entitled to (i) receive notice of any regular or special meeting of the Company’s board of directors (the “Board”) at the time such notice is provided to the members of the Board, (ii) receive copies of any materials delivered to the Company’s directors in connection with such meetings and (iii) allow one Seneca representative (who shall be an officer or employee of Seneca) to attend and participate (but not vote) in all such meetings of the Board. The SPA also includes standard representations, warranties, indemnifications, and covenants of the Company and V-CO. A The terms of the SPA require the Company to file a registration statement on Form S-3 or other appropriate form (the “Resale Registration Statement”) registering the Shares, the PFW Shares and the Warrant Shares (collectively, the “Registrable Securities”) for resale. Such Resale Registration Statement was filed with the SEC on July 30, 2024, and was declared effective by the SEC on August 7, 2024. Pursuant to the SPA, the Company must also use its commercially reasonable efforts to keep the Resale Registration Statement continuously effective (including by filing a post-effective amendment to the Resale Registration Statement or a new registration statement if the Resale Registration Statement expires) for a period of three (3) years after the date of effectiveness of the Resale Registration Statement or for such shorter period as such securities no longer constitute Registrable Securities, subject to certain limitations specified in the SPA. A 46 A September 2024 Private Placement A On September 18, 2024, the Company entered into a securities purchase agreement (the “Purchase Agreement”) with certain institutional investors in connection with a registered direct offering (the “Offering”), priced at-the-market under Nasdaq Stock Market rules, to purchase 1,363,812 shares (the “Shares”) of the Company’s common stock, par value \$0.0001 per share (“Common Stock”) at a purchase price of \$3.15 per Share. No common stock purchase warrants were offered or issued to investors in the Offering. The Offering closed on September 20, 2024. A H.C. Wainwright & Co., LLC, pursuant an engagement agreement with the Company, dated May 2, 2024 and amended on August 2, 2024 (as amended, the “Engagement Agreement”), acted as the exclusive placement agent (the “Placement Agent”) for the Offering. Pursuant to the Engagement Agreement, the Company has paid the Placement Agent (i) a cash fee equal to 7.0% of the aggregate gross proceeds of the Offering, and (ii) a management fee of 1.0% of the aggregate gross proceeds of the Offering. The Company has also agreed to reimburse the Placement Agent for certain expenses and legal fees. In addition, the Company issued to the Placement Agent or its designees warrants (the “Placement Agent Warrants”) to purchase up to 95,467 shares of Common Stock (or 7% of the number of Shares sold in the Offering) at an exercise price of \$3.9375 per share of Common Stock, exercisable beginning upon issuance until five years from the commencement of sales in the Offering. A The gross proceeds to the Company from the Offering were approximately \$4.3 million, before deducting the Placement Agent’s fees and other offering expenses payable by the Company. The Company intends to use the net proceeds from the offering for working capital and general corporate purposes. A The Shares were issued pursuant to an effective shelf registration statement on Form S-3 that was filed with the SEC (File No. 333-262554) on February 7, 2022 and declared effective on February 14, 2022. A prospectus supplement relating to the Offering has been filed with the SEC. A The Purchase Agreement contains customary representations, warranties and agreements of the Company and the investors and customary indemnification rights and obligations of the parties. Pursuant to the terms of the Purchase Agreement, the Company agreed to certain restrictions on the issuance and sale of its shares of Common Stock and securities convertible into shares of Common Stock for a period of 30 days following the closing of the Offering. The Company also agreed not to effect or agree to effect any Variable Rate Transaction (as defined in the Purchase Agreement) until one year following the closing of the Offering, subject to certain exceptions. A Item 3. Default Upon Senior Securities A None. A Item 4. Mine Safety Disclosures A Not applicable. A Item 5. Other Information A None. A 47 A Item 6. Exhibits, Financial Statement Schedules. A The following documents are filed as exhibits to this Quarterly Report on Form 10-Q: A Exhibit No. A Exhibit Description A A 3.1 A Certificate of Incorporation of Vivos Therapeutics, Inc. filed with Delaware Secretary of State on August 12, 2020. (1) A A 3.2 A Amended and Restated Bylaws of Vivos Therapeutics, Inc. (1) A A 3.3 A Certificate of Conversion filed with Delaware Secretary of State on August 12, 2020. (1) A A 3.4 A Certificate of Amendment to the Certificate of Incorporation of Vivos Therapeutics, Inc., dated October 25, 2023. (2) A A 31.1* A Certification of the Chief Executive Officer pursuant to Rule 13a-14(a) under the Securities Exchange Act of 1934, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002. (*) A A 31.2* A Certification of the Chief Financial Officer pursuant to Rule 13a-14(a) under the Securities Exchange Act of 1934, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002. (*) A A 32.1** A Certification of the Chief Executive Officer pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002. (*)# A A 32.2** A Certification of the Chief Financial Officer pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002. (*)# A A 101.INS* A Inline XBRL Instance Document A A 101.SCH* A Inline XBRL Taxonomy Extension Schema A A 101.CAL* A Inline XBRL Taxonomy Extension Calculation Linkbase A A 101.DEF* A Inline XBRL Taxonomy Extension Definition Linkbase A A 101.LAB* A Inline XBRL Taxonomy Extension Label Linkbase A A 101.PRE* A Inline XBRL Taxonomy Extension Presentation Linkbase A A 104 A Cover Page Interactive Data File (embedded within the Inline XBRL document) A A * A Filed herewith. ** A Furnished herewith. A + A Certain portions of this exhibit are omitted pursuant to Item 601(b)(10)(iv) of Regulation S-K because they are not material and are the type that the Company treats as private or confidential. The Company hereby agrees to furnish a copy of any omitted portion to the SEC upon request. ^ A Certain portions of the exhibit have been omitted pursuant to Item 601(a)(6) of Regulation S-K. The Company hereby agrees to furnish a copy of any omitted portion to the SEC upon request. A (1) Incorporated by reference to the Company’s Registration Statement on Form S-1, filed with the SEC on October 9, 2020. (2) Incorporated by reference to the Company’s Current Report on Form 8-K, filed with the SEC on October 27, 2023. A 48 A SIGNATURES A Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized. A Vivos Therapeutics, Inc. A Date: November 14, 2024 By: /s/ R. Kirk Huntsman A R. Kirk Huntsman A Chairman of the Board and Chief Executive Officer A (principal executive officer) A Date: November 14, 2024 By: /s/ Bradford Amman A Bradford Amman A Chief Financial Officer and Secretary A (principal accounting officer) A 49 A EX-31.1 2 ex31-1.htm A Exhibit 31.1 A Certification Pursuant to Rule 13a-14(a) A I, R. Kirk Huntsman, hereby certify that: A 1. I have reviewed this Quarterly Report on Form 10-Q of Vivos Therapeutics, Inc. A 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; A 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; A 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 A 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; A A b. [Paragraph omitted pursuant to SEC Release Nos. 33-8238/34-47986 and 33-8392/34-49313]; A A c. Evaluated the effectiveness of the registrant 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 A A 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 that has materially affected, or is reasonably likely to materially affect, the registrant’s internal control over financial reporting; and A 5. 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: A A 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 A A 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. A Date: November 14, 2024 /s/ R. Kirk Huntsman A Chairman and Chief Executive Officer A EX-31.2 3 ex31-2.htm A Exhibit 31.2 A Certification Pursuant to Rule 13a-14(a) A I, Bradford Amman, hereby certify that: A 1. I have reviewed this Quarterly Report on Form 10-Q of Vivos Therapeutics, Inc. A 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; A 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; A 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 A 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; A A b. [Paragraph omitted pursuant to SEC Release Nos. 33-8238/34-47986 and 33-8392/34-49313]; A A 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 A A 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 that has materially affected, or is reasonably likely to materially affect, the registrant’s internal control over financial reporting; and A 5. 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: A A 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 A A 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. A Date: November 14, 2024 /s/ Bradford Amman A Bradford Amman A Chief Financial Officer A EX-32.1 4 ex32-1.htm A Exhibit 32.1 A CERTIFICATION A Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 A (18 U.S.C. 1350) A Pursuant to Section 906 of the Sarbanes-Oxley Act of (18 U.S.C. 1350), the undersigned officer of Vivos Therapeutics, Inc., a Delaware corporation (the “Company”), does hereby certify, to the best of such officer’s knowledge and belief, that: A (1) The Quarterly Report on Form 10-Q for the quarterly period ended September 30, 2024 (the “Form 10-Q”) of the Company fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and A (2) The information contained in the Form 10-Q fairly presents, in all materials respects, the financial condition and results of operations of the Company. A Date: November 14, 2024 /s/ R. Kirk Huntsman A R. Kirk Huntsman A Chairman and Chief Executive Officer A This certification shall not be deemed “filed” for purposes of Section 18 of the Securities Exchange Act, or otherwise subject to the liability of that section. Such certification will not be deemed to be incorporated by reference into any filing under the Securities Act or the Securities Exchange Act. A EX-32.2 5 ex32-2.htm A Exhibit 32.2 A CERTIFICATION A Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 A (18 U.S.C. 1350) A Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (18 U.S.C. 1350), the undersigned officer of Vivos Therapeutics, Inc., a Delaware corporation (the “Company”), does hereby certify, to the best of such officer’s knowledge and belief, that: A (1) The Quarterly Report on Form 10-Q for the quarterly period ended September 30, 2024 (the “Form 10-Q”) of the Company fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and A (2) The information contained in the Form 10-Q fairly presents, in all materials respects, the financial condition and results of operations of the Company. A Date: November 14, 2024 /s/ Bradford Amman A Bradford Amman A Chief Financial Officer A This certification shall not be deemed “filed” for purposes of Section 18 of the Securities Exchange Act, or otherwise subject to the liability of that section. Such certification will not be deemed to be incorporated by reference into any filing under the Securities Act or the Securities Exchange Act. A EX-101.SCH 6 vvos-20240930.xsd XBRL SCHEMA FILE 00000001 - Document - Cover link:presentationLink link:calculationLink link:definitionLink 00000002 -

Statement - Condensed Consolidated Balance Sheets (Unaudited) link:presentationLink link:calculationLink link:definitionLink 00000004 - Statement - Condensed Consolidated Balance Sheets (Unaudited) (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 00000004 - Statement - Condensed Consolidated Statements of Operations (Unaudited) link:presentationLink link:calculationLink link:definitionLink 00000005 - Statement - Condensed Consolidated Statements of Operations (Unaudited) (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 00000006 - Statement - Condensed Consolidated Statements of Stockholders' Equity (Unaudited) link:presentationLink link:calculationLink link:definitionLink 00000007 - Statement - Condensed Consolidated Statements of Cash Flows (Unaudited) link:presentationLink link:calculationLink link:definitionLink 00000008 - Statement - Condensed Consolidated Statements of Cash Flows (Unaudited) (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 00000009 - Disclosure - ORGANIZATION, DESCRIPTION AND SIGNIFICANT ACCOUNTING POLICIES link:presentationLink link:calculationLink link:definitionLink 00000010 - Disclosure - LIQUIDITY AND ABILITY TO CONTINUE AS A GOING CONCERN link:presentationLink link:calculationLink link:definitionLink 00000011 - Disclosure - REVENUE, CONTRACT ASSETS AND CONTRACT LIABILITIES link:presentationLink link:calculationLink link:definitionLink 00000012 - Disclosure - PROPERTY AND EQUIPMENT, NET link:presentationLink link:calculationLink link:definitionLink 00000013 - Disclosure - GOODWILL AND INTANGIBLE ASSETS link:presentationLink link:calculationLink link:definitionLink 00000014 - Disclosure - OTHER FINANCIAL INFORMATION link:presentationLink link:calculationLink link:definitionLink 00000015 - Disclosure - PREFERRED STOCK link:presentationLink link:calculationLink link:definitionLink 00000016 - Disclosure - COMMON STOCK link:presentationLink 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SCHEDULE OF WARRANT OUTSTANDING (Details) link:presentationLink link:calculationLink link:definitionLink 00000047 - Disclosure - SCHEDULE OF WARRANT OUTSTANDING (Details) (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 00000048 - Disclosure - STOCK OPTIONS AND WARRANTS (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000049 - Disclosure - INCOME TAXES (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000050 - Disclosure - SCHEDULE OF COMPUTATION OF ANTI-DILUTIVE WEIGHTED-AVERAGE SHARES OUTSTANDING (Details) link:presentationLink link:calculationLink link:definitionLink 00000051 - Disclosure - SCHEDULE OF COMMON STOCK EXCLUDED FROM THE COMPUTATION OF DILUTED NET LOSS PER SHARE (Details) link:presentationLink link:calculationLink link:definitionLink 00000052 - Disclosure - FINANCIAL INSTRUMENTS AND SIGNIFICANT CONCENTRATIONS (Details Narrative) link:presentationLink link:calculationLink link:definitionLink EX-101.CAL 7 vvos-20240930 cal.xml XBRL CALCULATION FILE EX-101.DEF 8 vvos-20240930 def.xml XBRL DEFINITION FILE EX-101.LAB 9 vvos-20240930 lab.xml XBRL LABEL FILE Product and Service [Axis] Product [Member] Service [Member] Equity Components [Axis] Common Stock [Member] Additional Paid-in Capital [Member] Retained Earnings [Member] Statistical Measurement [Axis] Minimum [Member] Maximum [Member] Collaborative Arrangement and Arrangement Other than Collaborative [Axis] VIP Enrollment Agreement [Member] Long-Lived Tangible Asset [Axis] Leasehold Improvements [Member] Finite-Lived Intangible Assets by Major Class [Axis] Patents [Member] Appliances [Member] Guides [Member] VIP [Member] Billing Intelligence Services [Member] Sleep Testing Services [Member] Myofunctional Therapy Services [Member] Sponsorship Seminar Other [Member] Furniture and Fixtures [Member] Construction in Progress [Member] Software Development [Member] Molds [Member] BioModeling [Member] Empowered Dental [Member] Lyon Dental [Member] Patents and Developed Technology [Member] Trade Names [Member] Other Intangible [Member] Title and Position [Axis] Board of Directors [Member] Award Type [Axis] January 2023 Private Placement [Member] Class of Stock [Axis] Sale of Stock [Axis] Private Placement [Member] Class of Warrant or Right [Axis] Prefund Warrant [Member] Common Stock Purchase Warrant [Member] November 2023 Private Placement [Member] Prefunded Warrants [Member] Series A Warrant [Member] Series B Warrant [Member] Inducement Agreement [Member] Series B-1 Common Stock [Member] Series B-2 Common Stock [Member] Securities Purchase Agreement [Member] Legal Entity [Axis] V-CO Investors LLC [Member] Engagement Agreement [Member] Warrant [Member] Shareholder [Member] Plan Name [Axis] 2017 Plan [Member] 2019 Plan [Member] 2017 and 2019 Plan [Member] Share-Based Payment Arrangement, Option [Member] Measurement Input Type [Axis] Measurement Input, Share Price [Member] Measurement Input, Expected Term [Member] Measurement Input, Risk Free Interest Rate [Member] Measurement Input, Price Volatility [Member] Measurement Input, Expected Dividend Rate [Member] Consultants for Services [Member] Warrant Inducement [Member] Antidilutive Securities [Axis] Fair Value Hierarchy and NAV [Axis] Fair Value, Inputs, Level 3 [Member] Financial Instrument [Axis] Cover [Abstract] Document Type Amendment Flag Amendment Description Document Registration Statement Document Annual Report Document Quarterly Report Document Transition Report Document Shell Company Report Document Shell Company Event Date Document Period Start Date Document Period End Date Document Fiscal Period Focus Document Fiscal Year Focus Current Fiscal Year End Date Entity File Number Entity Registrant Name Entity Central Index Key Entity Primary SIC Number Entity Tax Identification Number Entity Incorporation, State or Country Code Entity Address, Address Line One Entity Address, Address Line Two Entity Address, Address Line Three Entity Address, City or Town Entity Address, State or Province Entity Address, Country Entity Address, Postal Zip Code Country Region City Area Code Local Phone Number Extension Written Communications Soliciting Material Pre-commencement Tender Offer Pre-commencement Issuer Tender Offer Title of 12(b) Security No Trading Symbol Flag Trading Symbol Security Exchange Name Title of 12(g) Security Security Reporting Obligation Annual Information Form Audited Annual Financial Statements Entity Well-known Seasoned Issuer Entity Voluntary Filers Entity Current Reporting Status Entity Interactive Data Current Entity Filer Category Entity Small Business Entity Emerging Growth Company Elected Not To Use the Extended Transition Period Document Accounting Standard Other Reporting Standard Item Number Entity Shell Company Entity Public Float Entity Bankruptcy Proceedings, Reporting Current Entity Common Stock, Shares Outstanding Documents Incorporated by Reference [Text Block] Entity Listing, Par Value Per Share Statement of Financial Position [Abstract] Current assets Cash and cash equivalents Accounts receivable, net of allowance of \$262 and \$250, respectively Prepaid expenses and other current assets Total current assets Long-term assets Goodwill Property and equipment, net Operating lease right-of-use asset Intangible assets, net Deposits and other Total assets LIABILITIES AND STOCKHOLDERSâ€™ EQUITY Current liabilities Accounts payable Accrued expenses Current portion of contract liabilities Current portion of operating lease liability Other current liabilities Total current liabilities Long-term liabilities Contract liabilities, net of current portion Employee retention credit liability Operating lease liability, net of current portion Total liabilities Commitments and contingencies (Note 11) Stockholdersâ€™ equity Preferred Stock, \$0.0001 par value per share. Authorized 50,000,000 shares; no shares issued and outstanding Common Stock, \$0.0001 par value per share. Authorized 200,000,000 shares; issued and outstanding 4,765,300 shares as of September 30, 2024 and 1,833,877 shares as December 31, 2023 Additional paid-in capital Accumulated deficit Total stockholdersâ€™ equity Total liabilities and stockholdersâ€™ equity Allowance for doubtful accounts receivable Preferred stock, par value Preferred stock, shares authorized Preferred stock, shares issued Preferred stock, shares outstanding Common stock, par value Common stock, shares authorized Common stock, shares issued Common stock, shares outstanding Statement [Table] Statement [Line Items] Revenue Total revenue Cost of sales (exclusive of depreciation and amortization shown separately below) Gross profit Operating expenses General and administrative Sales and marketing Depreciation and amortization Total operating expenses Operating loss Non-operating income (expense) Other expense Excess warrant fair value Change in fair value of warrant liability, net of issuance costs of \$645 Other income Loss before income taxes Net loss Net loss per share (basic) Net loss per share (diluted) Weighted average number of shares of Common Stock outstanding (basic) Weighted average number of shares of Common Stock outstanding (diluted) Income Statement [Abstract] Net of issuance costs Balance Balance, shares Issuance of common stock and warrants in private placement, net of issuance costs Issuance of common stock and warrants in private placement, net of issuance costs, shares Issuance of common stock for purchase of assets Issuance of common stock for purchase of assets, shares Issuance of commons stock upon exercise of warrants,Â net of issuance costs Issuance of commons stock upon exercise of warrants, net of issuance costs, shares Fair value of warrants issued: Issuance of warrants to consultants for services Stock-based compensation expense Net loss To consultants for services Issuance of common stock to consultants for services Issuance of common stock to consultants for services, shares Balance Balance, shares Statement of Cash Flows [Abstract] CASH FLOWS FROM OPERATING ACTIVITIES: Adjustments to reconcile net loss to net cash used in operating activities: Stock-based compensation expense Depreciation and amortization Fair value of common stock issued for services Fair value of warrants issued for services Change in fair value of warrant liability, net of issuance costs of \$645 Excess warrant fair value Changes in operating assets and liabilities: Accounts receivable Operating lease liabilities, net Prepaid expenses and other current assets Deposits Accounts payable Accrued expenses Employee retention credit liability Other liabilities Contract liability Net cash used in operating activities CASH FLOWS FROM INVESTING ACTIVITIES: Acquisitions of property and equipment Payment for asset purchase Net cash used in investing activities CASH FLOWS FROM FINANCING ACTIVITIES: Proceeds from issuance of common stock Proceeds from exercise of warrants Proceeds from exercise of pre-funded warrants Payments for issuance costs Net cash provided by financing activities Net increase (decrease) in cash and cash equivalents Cash and cash equivalents at beginning of year Cash and cash equivalents at end of year SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION: Cash paid for interest SUPPLEMENTAL DISCLOSURE OF NON-CASH INVESTING AND FINANCING ACTIVITIES: Fair value of warrants issued in asset purchase Fair value of warrants issued in private placement Accounting Policies [Abstract] ORGANIZATION, DESCRIPTION AND SIGNIFICANT ACCOUNTING POLICIES Organization, Consolidation and Presentation of Financial Statements [Abstract] LIQUIDITY AND ABILITY TO CONTINUE AS A GOING CONCERN Revenue from Contract with Customer [Abstract] REVENUE, CONTRACT ASSETS AND CONTRACT LIABILITIES Property, Plant and Equipment [Abstract] PROPERTY AND EQUIPMENT, NET Goodwill and Intangible Assets Disclosure [Abstract] GOODWILL AND INTANGIBLE ASSETS OTHER FINANCIAL INFORMATION Equity [Abstract] PREFERRED STOCK Common Stock COMMON STOCK Stock Options And Warrants STOCK OPTIONS AND WARRANTS Income Tax Disclosure [Abstract] INCOME TAXES Commitments and Contingencies Disclosure [Abstract] COMMITMENTS AND CONTINGENCIES Earnings Per Share [Abstract] NET LOSS PER SHARE OF COMMON STOCK Investments, All Other Investments [Abstract] FINANCIAL INSTRUMENTS AND SIGNIFICANT CONCENTRATIONS Organization Description of Business Basis of Presentation and Consolidation Emerging Growth Company Status Revenue Recognition Use of Estimates Cash and Cash Equivalents Accounts Receivable, Net Property and Equipment, Net Intangible Assets, Net Impairment of Long-lived Assets Equity Offering Costs Employee Retention Tax Credit Loss and Gain Contingencies Share-Based Compensation Leases Income Taxes Basic and Diluted Net Loss Per Share Warrant Accounting Segment Information Recent Accounting Pronouncements SCHEDULE OF REVENUE FROM CONTRACT WITH CUSTOMERS SCHEDULE OF CONTRACT LIABILITY SCHEDULE OF PROPERTY AND EQUIPMENT SCHEDULE OF GOODWILL SCHEDULE OF IDENTIFIABLE INTANGIBLES SCHEDULE OF ESTIMATED FUTURE AMORTIZATION OF IDENTIFIABLE ASSETS SCHEDULE OF ACCRUED EXPENSES Schedule of Share-Based Compensation Arrangements by Share-Based Payment Award [Table] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] SCHEDULE OF STOCK OPTIONS SCHEDULE OF WEIGHTED AVERAGE ASSUMPTIONS USED IN THE FAIR VALUE SCHEDULE OF WARRANT OUTSTANDING SCHEDULE OF COMPUTATION OF ANTI-DILUTIVE WEIGHTED-AVERAGE SHARES OUTSTANDING SCHEDULE OF COMMON STOCK EXCLUDED FROM THE COMPUTATION OF DILUTED NET LOSS PER SHARE Property, Plant and Equipment [Table] Property, Plant and Equipment [Line Items] Reverse stock split Percentage of revenue Cost of service expense Property plant and equipment useful life Acquired finite lived intangible assets weighted average useful life Finite lived intangible assets useful life Gross receipts Description Tax credit description Credit percentage Credit limit Long term liabilities Income tax examination description Net income (loss) attributable to parent Accumulated deficit Net cash used in operating activities Liabilities Disaggregation of Revenue [Table] Disaggregation of Revenue [Line Items] Beginning balance New contracts net of cancellation Revenue recognized Ending balance Deferred revenue current Revenue from breakage on contract liabilities Receivable from customers Allowance for doubtful accounts receivable Gross property and equipment Less accumulated depreciation Net Property and equipment Area of Land Depreciation and amortization expense Intangible Asset, Finite-Lived [Table] Finite-Lived Intangible Assets [Line Items] Total goodwill Total intangible assets Less accumulated amortization Net intangible assets 2024 (remaining three months) 2025 2026 2027 2028 Thereafter Amortization of Intangible Assets Accrued payroll Accrued legal and other Lab rebate liabilities and gift cards Total accrued liabilities Shares issued common stock Purchase of warrants Gross proceeds Payments of issuance costs shares issued for purchase of assets Value issued for purchase of assets Intangible assets gross Cash payment Research and development expense Warrants exercise price Common stock, shares, issued Common stock, shares, outstanding Sale of stock Gross proceeds Issuance costs Warrant purchase price Warrant Period Common stock par value Purchase of warrants Number of stock options outstanding, Balance Weighted average exercise price, Balance Weighted average remaining contractual life Number of stock options outstanding, Granted Weighted average exercise price, Granted Weighted average remaining contractual life Number of stock options outstanding, Forfeited Weighted average exercise price, Forfeited Weighted average remaining contractual life Number of stock options outstanding, Exercised Weighted average exercise price, Exercised Number of stock options outstanding, Balance Weighted average exercise price, Balance Number of stock exercisable, Balance Weighted average exercisable, Balance Weighted average remaining contractual life, Exercisable Schedule Of Stock Options Details Aggregate intrinsic value stock options outstanding Aggregate intrinsic value stock options exercisable Grant date closing price of Common Stock Expected term (years) Risk-free interest rate Volatility Dividend yield Measurement date closing price of Common stock Contractual term (years) Warrants measurement input Warrants outstanding, beginning balance Warrant price, beginning balance Weighted average remaining contractual life, outstanding ending Grants of warrants Number of stock options, options outstanding, exercised, shares Number of stock options, options outstanding, forfeited, shares Warrants outstanding, ending balance Warrant price, ending balance Warrants outstanding, exercisable ending balance Warrant price, exercisable ending balance Weighted average remaining contractual life, exercisable ending Common stock exercise purchase Stock based compensation expense Intrinsic value of warrants outstanding Intrinsic value of warrants exercisable Shares reserved for future issuance Common stock available for issuance shares Number of common stock grants Common stock authorized Share based compensation arrangement

by share based payment award shares purchased for award Weighted average exercise price Share based compensation arrangement by share based payment award non option equity instruments expirations Number of options granted Share based compensation expense Unrecognized expense Weighted average remaining term Federal income tax rate Loss applicable to common stockholders Weighted average number of shares of Common Stock outstanding, basic Weighted average number of shares of Common Stock outstanding, diluted Net loss per share of Common Stock (basic) Net loss per share of Common Stock (diluted) Antidilutive Security, Excluded EPS Calculation [Table] Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Total Warrant purchase Warrant expiration Expiration date Warrant liability Cash and cash equivalents at carrying value BioModeling [Member] Empowered Dental [Member] Lyon Dental [Member] Employee retention credit liability. Accrued legal and other. Lab rebate liabilities. Board of Directors [Member] Common Stock [Text Block] January 2023 Private Placement [Member] Prefund Warrant [Member] Common Stock Purchase Warrant [Member] Excess warrant fair value. Net of warrant liability issuance costs. November 2023 Private Placement [Member] Prefunded Warrants [Member] Series A Warrant [Member] Series B Warrant [Member] Upon exercise of warrants. Fair value of warrants issued abstract. Inducement Agreement [Member] Stock issued during period shares warrants exercised. Securities Purchase Agreement [Member] V-CO Investors LLC [Member] Series B-1 Common Stock [Member] Series B-2 Common Stock [Member] Increase decrease in employees retention credit liability. Proceeds from exercise of pre-funded warrants. Fair value of warrants issued in asset purchase. Organization [Policy Text Block] Description of Business [Policy Text Block] Percentage of revenue Engagement Agreement [Member] Stock Options And Warrants [Text Block] Shareholder [Member] 2017 Plan [Member] 2019 Plan [Member] 2017 and 2019 Plan [Member] Consultants for Services [Member] Warrant Inducement [Member] Share based compensation arrangement by share based payment award non option equity instruments exercisable number. Share based compensation arrangement by share based payment award non options outstanding weighted average exercise price. Share based compensation arrangement by share based payment award non options exercisable weighted average exercise price. Share based compensation arrangement by share based payment award non options outstanding weighted average remaining contractual term. Share based compensation arrangement by share based payment award non options exercisable weighted average remaining contractual term. Cost of service expense. VIP Enrollment Agreement [Member] Equity Offering Costs [Policy Text Block] Warrants and rights exercisable. Employee Retention Tax Credit [Policy Text Block] Gross receipt percentage. Employee retain description. Eligible tax credit description. Credit percentage. Credit limit. Warrant Accounting [Policy Text Block] Appliances [Member] Guides [Member] VIP [Member] Billing Intelligence Services [Member] Sleep Testing Services [Member] Myofunctional Therapy Services [Member] Sponsorship Seminar Other [Member] Contract with customer liability during the period. Revenue from breakage on contract liabilities. Emerging Growth Company Status [Policy Text Block] Molds [Member] Patents and Developed Technology [Member] Other Intangible [Member] Assets, Current Assets Liabilities, Current Equity, Attributable to Parent Liabilities and Equity Gross Profit Operating Expenses Operating Income (Loss) Fair Value Adjustment of Warrants Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest Shares, Outstanding Share-Based Payment Arrangement, Noncash Expense Depreciation, Depletion and Amortization Derivative, Gain (Loss) on Derivative, Net Increase (Decrease) in Accounts Receivable Increase (Decrease) in Prepaid Expense and Other Assets Increase (Decrease) in Deposit Assets Increase (Decrease) in Accounts Payable Increase (Decrease) in Accrued Liabilities IncreaseDecreaseInEmployeesRetentionCreditLiability Net Cash Provided by (Used in) Operating Activities Payments to Acquire Property, Plant, and Equipment Payments to Acquire Other Productive Assets Net Cash Provided by (Used in) Investing Activities Net Cash Provided by (Used in) Financing Activities Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Including Exchange Rate Effect Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Including Disposal Group and Discontinued Operations Contract with Customer, Liability Accounts Receivable, Allowance for Credit Loss, Current Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment Finite-Lived Intangible Assets, Accumulated Amortization Finite-Lived Intangible Assets, Net Warrant or Right, Reason for Issuance, Description Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Number Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Exercise Price SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsOutstandingWeightedAverageRemainingContractualTerm Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Forfeitures in Period SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsOutstandingWeightedAverageRemainingContractualTerms Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercises in Period Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Number Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Weighted Average Exercise Price Share-Based Compensation Arrangement by Share-Based Payment Award, Non-Option Equity Instruments, Outstanding, Number ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsOutstandingWeightedAverageExercisePrice Share-Based Compensation Arrangement by Share-Based Payment Award, Non-Option Equity Instruments, Exercised Share-Based Compensation Arrangement by Share-Based Payment Award, Non-Option Equity Instruments, Forfeitures ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsExercisableNumber ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsExercisableWeightedAverageExercisePrice Net Income (Loss) Available to Common Stockholders, Basic EX-101.PRE 10 vvos-20240930_pre.xml XBRL PRESENTATION FILE XML 12 R1.htm IDEA: XBRL DOCUMENT v3.24.3 Cover - \$ / shares 9 Months Ended Sep. 30, 2024 Nov. 14, 2024 Cover [Abstract] A A Document Type 10-Q A Amendment Flag false A Document Quarterly Report true A Document Transition Report false A Document Period End Date Sep. 30, 2024 A Document Fiscal Period Focus Q3 A Document Fiscal Year Focus 2024 A Current Fiscal Year End Date -12-31 A Entity File Number 001-39796 A Entity Registrant Name Vivos Therapeutics, Inc. A Entity Central Index Key 0001716166 A Entity Tax Identification Number 81-3224056 A Entity Incorporation, State or Country Code DE A Entity Address, Address Line One 7921 Southpark Plaza A Entity Address, Address Line Two Suite 210 A Entity Address, City or Town Littleton A Entity Address, State or Province CO A Entity Address, Postal Zip Code 80120 A City Area Code (844) A Local Phone Number 672-4357 A Title of 12(b) Security Common stock, par value \$0.0001 per share A Trading Symbol VVOS A Security Exchange Name NASDAQ A Entity Current Reporting Status Yes A Entity Interactive Data Current Yes A Entity Filer Category Non-accelerated Filer A Entity Small Business true A Entity Emerging Growth Company true A Elected Not To Use the Extended Transition Period false A Entity Shell Company false A Entity Common Stock, Shares Outstanding A 4,835,300 Entity Listing, Par Value Per Share \$ 0.0001 A 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:booleanItem Type Balance Type: na Period Type: duration X - DefinitionArea code of city + ReferencesNo definition available. + Details Name: dei_CityAreaCode Namespace Prefix: dei_Data Type: xbrli:normalizedStringItem Type Balance Type: na Period Type: duration X - DefinitionCover page. + ReferencesNo definition available. + Details Name: dei_CoverAbstract Namespace Prefix: dei_Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionEnd date of current fiscal year in the format --MM-DD. + ReferencesNo definition available. + Details Name: dei_CurrentFiscalYearEndDate Namespace Prefix: dei_Data Type: xbrli:gMonthDayItem Type Balance Type: na Period Type: duration X - 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:fiscalPeriodItem Type Balance Type: na Period Type: duration X - 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:gYearItem Type Balance Type: na Period Type: duration X - 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:dateItem Type Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true only for a form used as an quarterly report. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 10-Q -Number 240 -Section 308 -Subsection a + Details Name: dei_DocumentQuarterlyReport Namespace Prefix: dei_Data Type: xbrli:booleanItem Type Balance Type: na Period Type: duration X - 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:booleanItem Type Balance Type: na Period Type: duration X - 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:submissionTypeItem Type Balance Type: na Period Type: duration X - DefinitionAddress Line 1 such as Attn, Building Name, Street Name + ReferencesNo definition available. + Details Name: dei_EntityAddressAddressLine1 Namespace Prefix: dei_Data Type: xbrli:normalizedStringItem Type Balance Type: na Period Type: duration X - DefinitionAddress Line 2 such as Street or Suite number + ReferencesNo definition available. + Details Name: dei_EntityAddressAddressLine2 Namespace Prefix: dei_Data Type: xbrli:normalizedStringItem Type Balance Type: na Period Type: duration X - DefinitionName of the City or Town + ReferencesNo definition available. + Details Name: dei_EntityAddressCityOrTown Namespace Prefix: dei_Data Type: xbrli:normalizedStringItem Type Balance Type: na Period Type: duration X - DefinitionCode for the postal or zip code + ReferencesNo definition available. + Details Name: dei_EntityAddressPostalZipCode Namespace Prefix: dei_Data Type: xbrli:normalizedStringItem Type Balance Type: na Period Type: duration X - DefinitionName of the state or province. + ReferencesNo definition available. + Details Name: dei_EntityAddressStateOrProvince Namespace Prefix: dei_Data Type: dei:stateOrProvinceItem Type Balance Type: na Period Type: duration X - 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:centralIndexKeyItem Type Balance Type: na Period Type: duration X - 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:sharesItem Type Balance Type: na Period Type: instant X - 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:yesNoItem Type Balance Type: na Period Type: duration X - 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:booleanItem Type Balance Type: na Period Type: duration X - 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:booleanItem Type Balance Type: na Period Type: duration X - 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:fileNumberItem Type Balance Type: na Period Type: duration X - 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:filerCategoryItem Type Balance Type: na Period Type: duration X - DefinitionTwo-character EDGAR code representing the state or country of incorporation. + ReferencesNo definition available. + Details Name: dei_EntityIncorporationStateCountryCode Namespace Prefix: dei_Data Type: dei:edgarStateCountryItem Type Balance Type: na Period Type: duration X - 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:yesNoItem Type Balance Type: na Period Type: duration X - DefinitionThe par value per share of security quoted in same currency as Trading currency. Example: '0.01'. + ReferencesNo definition available. + Details Name: dei_EntityListingParValuePerShare Namespace Prefix: dei_Data Type: dtr-types:perShareItem Type Balance Type: na Period Type: duration X - 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:normalizedStringItem Type Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true when the registrant is a shell company as defined in Rule 12b-2 of the Exchange Act. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityShellCompany Namespace Prefix: dei_Data Type: xbrli:booleanItem Type Balance Type: na Period Type: duration X - 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:booleanItem Type Balance Type: na Period Type: duration X - 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:employerIdItem Type Balance Type: na Period Type: duration X - DefinitionLocal phone number for entity. + ReferencesNo definition available. + Details Name: dei_LocalPhoneNumber Namespace Prefix: dei_Data Type: xbrli:normalizedStringItem Type Balance Type: na Period Type: duration X - 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:securityTitleItem Type Balance Type: na Period Type: duration X - 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:edgarExchangeCodeItem Type Balance Type: na Period Type: duration X - DefinitionTrading symbol of an instrument as listed on an exchange. + ReferencesNo definition available. + Details Name: dei_TradingSymbol Namespace Prefix: dei_Data Type: dei:tradingSymbolItem Type Balance Type: na Period Type: duration XML 13 R2.htm IDEA: XBRL DOCUMENT v3.24.3 Condensed Consolidated Balance Sheets (Unaudited) - USD (\$) \$ in Thousands Sep. 30, 2024 Dec. 31, 2023 Current assets A Cash and cash equivalents \$ 6,311 \$ 1,643 Accounts receivable, net of allowance of \$262 and \$250, respectively 454 202 Prepaid expenses and other current assets 634 616 Total current assets 7,399 2,461 Long-term assets A Goodwill 2,843 2,843 Property and equipment, net 3,317 3,314 Operating lease right-of-use asset 1,129 1,385 Intangible assets, net 383 420 Deposits and other 276 307 Total assets 15,347 10,730 Current liabilities A Accounts payable 1,075 2,145 Accrued expenses 2,054 2,334 Current portion of contract liabilities 1,313 2,138 Current portion of operating lease liability 485 474 Other current liabilities 199 198 Total current liabilities 5,126 7,289 Long-term liabilities A Contract liabilities, net of current portion 178 289 Employee retention credit liability 1,220 1,220 Operating lease liability, net of current portion 1,158 1,521 Total liabilities 7,682 10,319 Commitments and contingencies (Note 11) Stockholders' equity A Preferred Stock, \$0.0001 par value per share. Authorized 50,000,000 shares; no shares issued and outstanding Common Stock, \$0.0001 par value per share. Authorized 200,000,000 shares; issued and outstanding 4,765,300 shares

as of September 30, 2024 and 1,833,877 shares as December 31, 2023 Additional paid-in capital 109,025 93,462 Accumulated deficit (101,360) (93,051) Total stockholders' equity 7,665 411

Total liabilities and stockholders' equity \$ 15,347 \$ 10,730 X - DefinitionEmployee retention credit liability. + ReferencesNo definition available. + Details Name: VVOS EmployeeRetentionCreditLiability Namespace Prefix: VVOS Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - 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> -Topic 210 - SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(a)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 2: <http://www.xbrl.org/2003/role/exampleRef> -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481372/852-10-55-10> + Details Name: us-gaap AccountsPayableCurrent Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - 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/2009/role/commonPracticeRef> -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481990/310-10-45-2> + Details Name: us-gaap AccountsReceivableNetCurrent Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of obligations incurred and payable, pertaining to costs that are statutory in nature, are incurred on contractual obligations, or accumulate over time and for which invoices have not yet been received or will not be rendered. Examples include taxes, interest, rent and utilities. 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> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> + Details Name: us-gaap AccruedLiabilitiesCurrent Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - 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> -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481372/852-10-55-10>Reference 2: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(18)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479170/946-210-S99-1>Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)(a)(1)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> + Details Name: us-gaap AdditionalPaidInCapital Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of asset recognized for present right to economic benefit. + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482785/280-10-55-48>Reference 2: <http://www.xbrl.org/2003/role/exampleRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482785/280-10-55-49>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482964/270-10-50-1>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-32>Reference 5: <http://fasb.org/us-gaap/role/ref/otherTransitionRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (d) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-32>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-22>Reference 7: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481203/810-10-50-3>Reference 8: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481231/810-10-45-25>Reference 9: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480678/235-10-S99-1>Reference 10: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481687/323-10-50-3>Reference 11: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482907/825-10-50-28>Reference 12: <http://www.xbrl.org/2003/role/exampleRef> -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481372/852-10-55-10>Reference 13: <http://www.xbrl.org/2003/role/exampleRef> -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479168/946-830-55-12>Reference 14: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(12)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478777/944-210-S99-1>Reference 15: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(8)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479170/946-210-S99-1>Reference 16: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(18)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 17: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 18: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 19: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 20: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 21: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 22: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 23: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 24: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 25: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 26: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 27: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 28: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481404/852-10-50-7>Reference 29: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-30>Reference 30: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(11)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478546/942-210-S99-1> + Details Name: us-gaap Assets Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of asset recognized for present right to economic benefit, classified as current. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481203/810-10-50-3>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481231/810-10-45-25>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(iii)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480678/235-10-S99-1>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481687/323-10-50-3>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482907/825-10-50-28>Reference 6: <http://www.xbrl.org/2003/role/exampleRef> -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481372/852-10-55-10>Reference 7: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483467/210-10-45-1>Reference 8: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(9)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 9: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 10: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 11: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 12: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 13: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 14: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 15: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 16: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 17: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 18: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 19: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 20: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481404/852-10-50-7> + Details Name: us-gaap AssetsCurrentAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap AssetsNoncurrentAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - 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://www.xbrl.org/2003/role/disclosureRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(1)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 2: <http://www.xbrl.org/2003/role/exampleRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483467/210-10-45-1>Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-4> + Details Name: us-gaap CashAndCashEquivalentsAtCarryingValue Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - 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> -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(17)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478546/942-210-S99-1>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(25)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(19)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478777/944-210-S99-1>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(15)) -Publisher FASB -URI [https://asc.fasb.org/1943274/2147](https://asc.fasb.org/1943274/2147479170/946-210-S99-1)

Publication - Section 50 - Paragraph 1 - Subparagraph (a) - Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 2: [http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7](http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7) + Details Name: us-gaap LiabilitiesCurrentNamespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap LiabilitiesCurrentAbstractNamespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap LiabilitiesNoncurrentAbstractNamespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - 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 -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1) + Details Name: us-gaap OperatingLeaseLiabilityCurrentNamespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - 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 -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1) + Details Name: us-gaap OperatingLeaseLiabilityNoncurrentNamespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - 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 -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(28\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.7-03\(a\)\(21\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(21)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1) + Details Name: us-gaap PreferredStockValueNamespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - 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 -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(9\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1) + Details Name: us-gaap PrepaidExpenseAndOtherAssetsCurrentNamespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - 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 -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(30\)\(a\)\(3\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph \(h\)\(2\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-11Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.7-03\(a\)\(23\)\(a\)\(4\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.6-04\(17\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.3-04\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-7Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 360 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478451/942-360-50-1) + Details Name: us-gaap RetainedEarningsAccumulatedDeficitNamespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of equity (deficit) attributable to parent. Excludes temporary equity and equity attributable to noncontrolling interest. + ReferencesReference 1:

02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13 + Details Name: us-gaap PreferredStockSharesIssued Namespace Prefix: us-gaap Data Type: xbrli:sharesItem Type Balance Type: na Period Type: instant X - 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 -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3 + Details Name: us-gaap PreferredStockSharesOutstanding Namespace Prefix: us-gaap Data Type: xbrli:sharesItem Type Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap StatementOfFinancialPositionAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration XML 15 R4.htm IDEA: XBRL DOCUMENT v3.24.3 Condensed Consolidated Statements of Operations (Unaudited) - USD (\$) \$ in Thousands 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Revenue Á Á Á Á Total revenue \$ 3,860 \$ 3,301 \$ 10,553 Cost of sales (exclusive of depreciation and amortization shown separately below) 1,526 1,554 4,411 4,371 Gross profit 2,334 1,747 6,922 6,182 Operating expenses Á Á Á Á General and administrative 4,487 4,596 13,531 17,012 Sales and marketing 346 641 1,319 1,861 Depreciation and amortization 146 150 437 472 Total operating expenses 4,979 5,387 15,287 19,345 Operating loss (2,645) (3,640) (8,365) (13,163) Non-operating income (expense) Á Á Á Á Other expense (18) (53) (42) (198) Excess warrant fair value (6,453) Change in fair value of warrant liability, net of issuance costs of \$645 1,600 10,362 Other income 47 98 128 Loss before income taxes (2,616) (2,093) (8,309) (9,324) Net loss \$ (2,616) \$ (2,093) \$ (8,309) \$ (9,324) Net loss per share (basic) \$ (0.40) \$ (1.75) \$ (1.94) \$ (8.09) Net loss per share (diluted) \$ (0.40) \$ (1.75) \$ (1.94) \$ (8.09) Weighted average number of shares of Common Stock outstanding (basic) 6,615,320 1,197,258 4,282,210 1,152,607 Weighted average number of shares of Common Stock outstanding (diluted) 6,615,320 1,197,258 4,282,210 1,152,607 Product [Member] Á Á Á Á Revenue Á Á Á Á Total revenue [1] \$ 1,958 \$ 1,466 \$ 5,608 \$ 4,783 Service [Member] Á Á Á Á Revenue Á Á Á Á Total revenue \$ 1,902 \$ 1,835 \$ 5,725 \$ 5,770 [1] Product revenue from the sale of appliances and guides is typically fixed at the inception of the contract and is recognized at the point in time when shipment of the related products occurs. X - DefinitionExcess warrant fair value. + ReferencesNo definition available. + Details Name: VVOS ExcessWarrantFairValue Namespace Prefix: VVOS Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: duration X - DefinitionCost of product sold and service rendered, excluding depreciation, depletion, and amortization. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(2)(a)) -SubTopic 10 -Topic 220 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(2)(d)) -SubTopic 10 -Topic 220 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap CostOfGoodsAndServiceExcludingDepreciationDepletionAndAmortization Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: duration X - 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 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap DepreciationAndAmortization Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: duration 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 -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-15Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7 + Details Name: us-gaap EarningsPerShareBasic Namespace Prefix: us-gaap Data Type: dtr-types:perShareItem Type Balance Type: na Period Type: duration X - 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/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-15Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7 + Details Name: us-gaap EarningsPerShareDiluted Namespace Prefix: us-gaap Data Type: dtr-types:perShareItem Type Balance Type: na Period Type: duration X - DefinitionAmount of expense (income) related to adjustment to fair value of warrant liability. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 25 -Paragraph 13 -SubTopic 10 -Topic 480 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481766/480-10-25-13 + Details Name: us-gaap FairValueAdjustmentOfWarrants Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: duration X - 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 -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1 + Details Name: us-gaap GeneralAndAdministrativeExpense Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: duration X - 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/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 9: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(iii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15:

FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference> 5: <http://fasb.org/us-gaap/role/ref/otherTransitionRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference> 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 924 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SAB Topic 11.L) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479941/924-10-599-1Reference> 7: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479806/606-10-50-5Reference> 8: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference> 9: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference> 10: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference> 11: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference> 12: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference> 13: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479806/606-10-50-4> + Details Name: us-gaap_RevenueFromContractWithCustomerExcludingAssessedTax Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_RevenuesAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - 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: duration X - 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> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference> 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 16 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482689/260-10-45-16> + Details Name: us-gaap_WeightedAverageNumberOfDilutedSharesOutstanding Namespace Prefix: us-gaap_Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of [basic] shares or units, after adjustment for contingently issuable shares or units or 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> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference> 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482689/260-10-45-10> + Details Name: us-gaap_WeightedAverageNumberOfSharesOutstandingBasic Namespace Prefix: us-gaap_Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - Details Name: srt_ProductOrServiceAxis=us-gaap_ProductMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=us-gaap_ServiceMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 16 R5.htm IDEA: XBRL DOCUMENT v3.24.3 Condensed Consolidated Statements of Operations (Unaudited) (Parenthetical) - USD (\$) \$ in Thousands 3 Months Ended 9 Months Ended Sep. 30, 2023 Sep. 30, 2023 Income Statement [Abstract] A Net of issuance costs \$ 645 \$ 645 X - DefinitionNet of warrant liability issuance costs. + ReferencesNo definition available. + Details Name: VVOS_NetOfWarrantLiabilityIssuanceCosts Namespace Prefix: VVOS_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_IncomeStatementAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 17 R6.htm IDEA: XBRL DOCUMENT v3.24.3 Condensed Consolidated Statements of Stockholders' Equity (Unaudited) - USD (\$) \$ in Thousands Common Stock [Member] Additional Paid-in Capital [Member] Retained Earnings [Member] Total Balance at Dec. 31, 2022 \$ 84,269 (\$ 79,468) \$ 4,801 Balance, shares at Dec. 31, 2022 920,592 A A Issuance of common stock and warrants in private placement, net of issuance costs Issuance of common stock and warrants in private placement, net of issuance costs, shares 80,000 A A Issuance of common stock for purchase of assets 116 116 Issuance of common stock for purchase of assets, shares 10,000 A A Issuance of commons stock upon exercise of warrants, A net of issuance costs 2,848 2,848 Issuance of commons stock upon exercise of warrants, net of issuance costs, shares 186,666 A A Fair value of warrants issued: A A A Issuance of warrants to consultants for services 625 625 Stock-based compensation expense 306 306 Net loss (1,703) (1,703) To consultants for services (625) (625) Balance at Mar. 31, 2023 88,164 (81,171) 6,993 Balance, shares at Mar. 31, 2023 1,197,258 A A Balance at Dec. 31, 2022 84,269 (79,468) 4,801 Balance, shares at Dec. 31, 2022 920,592 A A Fair value of warrants issued: A A A Net loss A A (9,324) Balance at Sep. 30, 2023 88,838 (88,792) 46 Balance, shares at Sep. 30, 2023 1,197,258 A A Balance at Mar. 31, 2023 88,164 (81,171) 6,993 Balance, shares at Mar. 31, 2023 1,197,258 A A Fair value of warrants issued: A A A Issuance of warrants to consultants for services 182 182 Stock-based compensation expense 459 459 Net loss (5,528) (5,528) To consultants for services (182) (182) Balance at Jun. 30, 2023 88,805 (86,699) 2,106 Balance, shares at Jun. 30, 2023 1,197,258 A A Fair value of warrants issued: A A A Issuance of warrants to consultants for services 156 156 Stock-based compensation expense 189 189 Net loss (2,093) (2,093) To consultants for services (156) (156) Balance at Sep. 30, 2023 88,838 (88,792) 46 Balance, shares at Sep. 30, 2023 1,197,258 A A Balance at Dec. 31, 2023 93,462 (93,051) 411 Balance, shares at Dec. 31, 2023 1,833,877 A A Issuance of commons stock upon exercise of warrants, A net of issuance costs 3,635 3,635 Issuance of commons stock upon exercise of warrants, net of issuance costs, shares 897,393 A A Fair value of warrants issued: A A A Issuance of warrants to consultants for services 6 6 Stock-based compensation expense 293 293 Net loss (3,763) (3,763) To consultants for services (6) (6) Balance at Mar. 31, 2024 97,396 (96,814) 582 Balance, shares at Mar. 31, 2024 2,731,270 A A Balance at Dec. 31, 2023 93,462 (93,051) 411 Balance, shares at Dec. 31, 2023 1,833,877 A A Fair value of warrants issued: A A A Net loss A A (8,309) Balance at Sep. 30, 2024 109,025 (101,360) 7,665 Balance, shares at Sep. 30, 2024 4,765,300 A A Balance at Mar. 31, 2024 97,396 (96,814) 582 Balance, shares at Mar. 31, 2024 2,731,270 A A Issuance of common stock and warrants in private placement, net of issuance costs 7,400 7,400 Issuance of common stock and warrants in private placement, net of issuance costs, shares 169,498 A A Issuance of commons stock upon exercise of warrants, A net of issuance costs Issuance of commons stock upon exercise of warrants, net of issuance costs, shares 496,000 A A Fair value of warrants issued: A A A Issuance of warrants to consultants for services 14 14 Stock-based compensation expense 270 270 Net loss (1,930) (1,930) To consultants for services (14) (14) Issuance of common stock to consultants for services A 11 A Issuance of common stock to consultants for services, shares 4,720 A A Balance at Jun. 30, 2024 105,091 (98,744) 6,347 Balance, shares at Jun. 30, 2024 3,401,488 A A Issuance of common stock and warrants in private placement, net of issuance costs 3,786 3,786 Issuance of common stock and warrants in private placement, net of issuance costs, shares 1,363,812 A A Fair value of warrants issued: A A A Issuance of warrants to consultants for services 6 6 Stock-based compensation expense 142 142 Net loss (2,616) (2,616) To consultants for services (6) (6) Balance at Sep. 30, 2024 \$ 109,025 (\$ 101,360) \$ 7,665 Balance, shares at Sep. 30, 2024 4,765,300 A A X - DefinitionFair value of warrants issued abstract. + ReferencesNo definition available. + Details Name: VVOS_FairValueOfWarrantsIssuedAbstract Namespace Prefix: VVOS_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionStock issued during period shares warrants exercised. + ReferencesNo definition available. + Details Name: VVOS_StockIssuedDuringPeriodSharesWarrantsExercised Namespace Prefix: VVOS_Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionUpon exercise of warrants. + ReferencesNo definition available. + Details Name: VVOS_StockIssuedDuringPeriodValueWarrantsExercised Namespace Prefix: VVOS_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of increase to additional paid-in capital (APIC) for recognition of cost for award under share-based payment arrangement. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 2 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480483/718-10-35-2Reference> 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 718 -SubTopic 20 -Section 55 -Paragraph 13 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481089/718-20-55-13Reference> 3: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 718 -SubTopic 20 -Section 55 -Paragraph 12 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481089/718-20-55-12> + Details Name: us-gaap_AdjustmentsToAdditionalPaidInCapitalSharebasedCompensationRequisiteServicePeriodRecognitionValue Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of increase in additional paid in capital (APIC) resulting from the issuance of warrants. Includes allocation of proceeds of debt securities issued with detachable stock purchase warrants. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference> 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480008/505-10-599-1Reference> 3: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 718 -SubTopic 20 -Section 25 -Paragraph 2 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481284/718-20-25-2> + Details Name: us-gaap_AdjustmentsToAdditionalPaidInCapitalWarrantIssued Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference> 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference> 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference> 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference> 5: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 2 -Subparagraph (SX 210.5-03(20)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483621/220-10-599-2Reference> 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480678/235-10-599-1Reference> 7: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference> 8: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference> 9: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482765/220-10-50-6Reference> 10: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference> 11: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference> 12: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference> 13: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference> 14: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference> 15: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference> 16: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference> 17: <http://www.xbrl.org/2003/role/exampleRef> -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479168/946-830-55-10Reference> 18: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479105/946-220-45-7Reference> 19: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.7-04(18)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477250/944-220-599-1Reference> 20: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479134/946-220-599-1Reference> 21: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479134/946-220-599-3Reference> 22: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-599-1AReference> 23: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-599-1AReference> 24: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-599-1AReference> 25: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-599-1AReference> 26: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-599-1AReference> 27: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-599-1BReference> 28: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-599-1BReference> 30: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-599-1BReference> 31: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-599-1BReference> 32: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference> 33: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference> 34: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference> 35: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45

-Paragraph 1A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482790/220-10-45-1A>Reference 36: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482790/220-10-45-1B>Reference 37: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478524/942-220-S99-1> + Details Name: us-gaap NetIncomeLoss Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - 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: instant X - DefinitionNumber of shares issued in lieu of cash for services contributed to the entity. Number of shares includes, but is not limited to, shares issued for services contributed by vendors and founders. + ReferencesNo definition available. + Details Name: us-gaap StockIssuedDuringPeriodSharesIssuedForServices Namespace Prefix: us-gaap Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of new stock issued during the period. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481112/505-10-50-2>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478448/946-505-50-2>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479134/946-220-S99-3>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(1)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479886/946-10-S99-3>Reference 7: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480008/505-10-S99-1> + Details Name: us-gaap StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: us-gaap Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of shares of stock issued during the period as part of a transaction to acquire assets that do not qualify as a business combination. + ReferencesNo definition available. + Details Name: us-gaap StockIssuedDuringPeriodSharesPurchaseOfAssets Namespace Prefix: us-gaap Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionValue of stock issued in lieu of cash for services contributed to the entity. Value of the stock issued includes, but is not limited to, services contributed by vendors and founders. + ReferencesNo definition available. + Details Name: us-gaap StockIssuedDuringPeriodValueIssuedForServices Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - 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> -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481112/505-10-50-2>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 4: <http://www.xbrl.org/2003/role/exampleRef> -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 11 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479168/946-830-55-11>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478009/946-205-45-4>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478448/946-505-50-2>Reference 7: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479134/946-220-S99-3>Reference 8: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480008/505-10-S99-1> + Details Name: us-gaap StockIssuedDuringPeriodValueNewIssues Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionValue of shares of stock issued during the period as part of a transaction to acquire assets that do not qualify as a business combination. + ReferencesNo definition available. + Details Name: us-gaap StockIssuedDuringPeriodValuePurchaseOfAssets Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of equity (deficit) attributable to parent. Excludes temporary equity and equity attributable to noncontrolling interest. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 4: <http://www.xbrl.org/2003/role/exampleRef> -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481372/852-10-55-10>Reference 5: <http://www.xbrl.org/2003/role/exampleRef> -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479168/946-830-55-12>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479170/946-210-S99-1>Reference 7: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479170/946-210-S99-2>Reference 8: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479134/946-220-S99-3>Reference 9: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479134/946-220-S99-3>Reference 10: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479134/946-220-S99-3>Reference 11: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480678/235-10-S99-1>Reference 12: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481687/323-10-50-3>Reference 13: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482907/825-10-50-28>Reference 14: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 4.E) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480418/310-10-S99-2> + Details Name: us-gaap StockholdersEquity Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 18 R7.htm IDEB: XBRL DOCUMENT v3.24.3 Condensed Consolidated Statements of Cash Flows (Unaudited) - USD (\$) \$ in Thousands Ended Sep. 30, 2024 Sep. 30, 2023 CASH FLOWS FROM OPERATING ACTIVITIES: Â Â Net loss \$ (8,309) \$(9,324) Adjustments to reconcile net loss to net cash used in operating activities: Â Â Stock-based compensation expense 705 954 Depreciation and amortization 437 472 Fair value of common stock issued for services 11 Fair value of warrants issued for services 26 651 Change in fair value of warrant liability, net of issuance costs of \$645 (10,362) Excess warrant fair value 6,453 Changes in operating assets and liabilities: Â Â Accounts receivable (252) 229 Operating lease liabilities, net (95) (81) Prepaid expenses and other current assets (19) 679 Deposits 44 81 Accounts payable (1,070) 118 Accrued expenses (293) 42 Employee retention credit liability 1,220 Other liabilities (1) 94 Contract liability (935) (424) Net cash used in operating activities (9,751) (9,198) CASH FLOWS FROM INVESTING ACTIVITIES: Â Â Acquisitions of property and equipment (403) (638) Payment for asset purchase (50) Net cash used in investing activities (403) (688) CASH FLOWS FROM FINANCING ACTIVITIES: Â Â Proceeds from issuance of common stock 4,296 Proceeds from exercise of warrants 7,500 Proceeds from exercise of pre-funded warrants 3,941 8,000 Payments for issuance costs (915) (645) Net cash provided by financing activities 14,822 7,355 Net increase (decrease) in cash and cash equivalents 4,668 (2,531) Cash and cash equivalents at beginning of year 1,643 3,519 Cash and cash equivalents at end of year 6,311 988 SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION: Â Â Cash paid for interest 7 SUPPLEMENTAL DISCLOSURE OF NON-CASH INVESTING AND FINANCING ACTIVITIES: Â Â Fair value of warrants issued in asset purchase 116 Fair value of warrants issued in private placement \$ 262 X - DefinitionExcess warrant fair value. + ReferencesNo definition available. + Details Name: VVOS ExcessWarrantFairValue Namespace Prefix: VVOS Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionFair value of warrants issued in asset purchase. + ReferencesNo definition available. + Details Name: VVOS FairValueOfWarrantsIssuedInAssetPurchase Namespace Prefix: VVOS Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: VVOS FairValueOfWarrantsIssuedInPrivatePlacement Namespace Prefix: VVOS Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionIncrease decrease in employees retention credit liability. + ReferencesNo definition available. + Details Name: VVOS IncreaseDecreaseInEmployeesRetentionCreditLiability Namespace Prefix: VVOS Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionProceeds from exercise of pre-funded warrants. + ReferencesNo definition available. + Details Name: VVOS ProceedsFromExerciseOfPrefundedWarrants Namespace Prefix: VVOS Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAdjustment for noncash service expenses paid for by granting of warrants. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-28> + Details Name: us-gaap AdjustmentOfWarrantsGrantedForServices Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; including, but not limited to, 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://www.xbrl.org/2003/role/disclosureRef> -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482913/230-10-50-8>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-24>Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-4> + Details Name: us-gaap CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - 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> -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-24>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Section 45 -Paragraph 1 -SubTopic 230 -Topic 830 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477401/830-230-45-1> + Details Name: us-gaap CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - 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://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-28>Reference 2: <http://www.xbrl.org/2003/role/exampleRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482785/280-10-55-48>Reference 3: <http://www.xbrl.org/2003/role/exampleRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482785/280-10-55-49>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482964/270-10-50-1>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-32>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (e) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-22> + Details Name: us-gaap DepreciationDepletionAndAmortization Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase (decrease) in the fair value of derivatives recognized in the income statement. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 815 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4A -Subparagraph (b)(1) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480434/815-10-50-4A> + Details Name: us-gaap DerivativeGainLossOnDerivativeNet Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - 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> -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 230 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-28> + Details Name: us-gaap IncreaseDecreaseInAccountsPayable Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - 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> -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-28> + Details Name: us-gaap IncreaseDecreaseInAccountsReceivable Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - 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> -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-28> + Details Name: us-gaap IncreaseDecreaseInAccruedLiabilities Namespace Prefix: us-gaap Data Type:

xbrl:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase (decrease) in obligation to transfer good or service to customer for which consideration has been received or is receivable. + ReferencesReference 1:

Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap SupplementalCashFlowElementsAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 30 19 R8.htm IDEA: XBRL DOCUMENT v3.24.3 Condensed Consolidated Statements of Cash Flows (Unaudited) (Parenthetical) - USD (\$) \$ in Thousands 3 Months Ended 9 Months Ended Sep. 30, 2023 Sep. 30, 2023 Statement of Cash Flows [Abstract] Á Net of issuance costs \$ 645 \$ 645 X - DefinitionNet of warrant liability issuance costs. + ReferencesNo definition available. + Details Name: VVOS NetOfWarrantLiabilityIssuanceCosts Namespace Prefix: VVOS Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap StatementOfCashFlowsAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 20 R9.htm IDEA: XBRL DOCUMENT v3.24.3 ORGANIZATION, DESCRIPTION AND SIGNIFICANT ACCOUNTING POLICIES 9 Months Ended Sep. 30, 2024 Accounting Policies [Abstract] Á ORGANIZATION, DESCRIPTION AND SIGNIFICANT ACCOUNTING POLICIES NOTE 1 - ORGANIZATION, DESCRIPTION AND SIGNIFICANT ACCOUNTING POLICIES Á Organization Á BioModeling Solutions, Inc. (áœBioModelingáœ) was organized on March 20, 2007 as an Oregon limited liability company, and subsequently incorporated in 2013. On August 16, 2016, BioModeling entered into a share exchange agreement (the áœSEAáœ) with First Vivos, Inc., a Texas corporation (áœFirst Vivosáœ), and Vivos Therapeutics, Inc., a Wyoming corporation (áœVivosáœ), which was established on July 7, 2016 to facilitate the SEA transaction. Pursuant to the SEA, all of the outstanding shares of common stock and warrants of BioModeling and all of the shares of common stock of First Vivos were exchanged for newly issued shares of common stock and warrants of Vivos, the legal acquirer. Á The transaction was accounted for as a reverse acquisition and recapitalization, with BioModeling as the acquirer for financial reporting and accounting purposes. Upon the consummation of the merger, the historical financial statements of BioModeling became the Companyáœ™s historical financial statements and recorded at their historical carrying amounts. Á On August 12, 2020, Vivos reincorporated from Wyoming to become a domestic Delaware corporation under Delaware General Corporate Law. Accordingly, as used herein, the term áœthe Company,áœ áœwe,áœ áœus,áœ áœouráœ and similar terminology refer to Vivos Therapeutics, Inc., a Delaware corporation, and its consolidated subsidiaries. As used herein, the term áœCommon Stockáœ refers to the common stock, \$0.0001 par value per share, of Vivos Therapeutics, Inc., a Delaware corporation. Á Reverse Stock Split Á On October 25, 2023, the Company effected a reverse stock split of its outstanding shares of common stock at a ratio of 1-for-25 (the áœReverse Stock Splitáœ). The Reverse Stock Split, which was approved by the Companyáœ™s Board of Directors under authority granted by the Companyáœ™s stockholders at the Companyáœ™s 2023 Annual Meeting of Stockholders held on September 22, 2023, was consummated pursuant to a Certificate of Amendment filed with the Secretary of State of Delaware on October 25, 2023 (the áœCertificate of Amendmentáœ). Unless the context otherwise requires, all references in the accompanying financial statements, these footnotes to the financial statements in general to shares of the Companyáœ™s common stock, including prices per share of the common stock, reflect the Reverse Stock Split. Fractional shares were not issued, and the final number of shares were rounded up to the next whole share. Á Description of Business Á We are a medical technology and services company that features a comprehensive suite of proprietary oral appliances and therapeutic treatments. Our products non-surgically treat certain maxillofacial and developmental abnormalities of the mouth and jaws that are closely associated with breathing and sleep disorders such as mild to severe obstructive sleep apnea (áœOSAáœ) and snoring in adults. The Company offers three separate clinical pathways or programs to providersáœ™ Guided Growth and Development, Lifeline, and Complete Airway Repositioning and Expansion (áœCAREáœ). Each program features certain oral appliances coupled with specific therapeutic treatments, and each clinical pathway is intended to address the specific needs of a diverse patient population with different patient needs. For example, the Guided Growth and Development program features the Vivos Guide and PEx appliances along with adjunctive, non-Company therapies used by a dentist (such as CO2 laser treatments and other therapies) designed for treating palatal growth (growth of the mouth roof) and expansion in pediatric patients as they grow. The mid-range priced Lifeline program features a selection of mandibular advancement devices (áœMADSáœ) such as the Versa and Vida Sleep which are FDA 510(k) cleared for mild-to-moderate OSA in adults, along with the patented Vida appliance, which is FDA 510(k) cleared as unspecified classification for the alleviation of Temporomandibular Joint Dysfunction (áœTMDáœ) symptoms, bruxism, migraine headaches, and nasal dilation. Á The Companyáœ™s flagship CARE program, which is part of The Vivos Method, features the Companyáœ™s patented DNA, mRNA and mmRNA appliances, which are also FDA 510(k) cleared for mild-to-severe OSA and snoring in adults. The Vivos Method may also include adjunctive myofunctional, chiropractic/physical therapy, and laser treatments that, when properly used with the CARE appliances, constitute a powerful non-invasive and cost-effective means of reducing or eliminating OSA symptoms. In a small subset of a study, the data has actually shown that The Vivos Method can reverse OSA symptoms in a large portion (up to 80%) of patients. The primary competitive advantage of The Vivos Method over other OSA therapies is that The Vivos Methodáœ™s typical course of treatment is limited in most cases to 12 to 15 months, and it is possible not to need lifetime intervention, unlike CPAP and neuro-stimulation implants. Additionally, out of over 47,000 patients treated to date worldwide with the Companyáœ™s entire current suite of products, there have been very few instances of relapse. Á The Company also offers a suite of diagnostic and support products and services to dental and medical providers and distributors who treat patients with OSA or related conditions. Such products and services include (i) VivoScore home sleep screenings and tests (powered by SleepImageÁœ technology), (ii) AireO2 (an electronic health record program designed specifically for use by dentists treating sleep patients), (iii) Treatment Navigator (a concierge service to assist a provider in educating and supporting the doctors as they navigate insurance coverage, diagnostic indications and treatment options), (iv) Billing Intelligence Services (áœBISáœ) (which optimizes medical and dental reimbursement), (v) advanced training and continuing education courses at the Companyáœ™s Vivos Institute in Denver, Colorado, (vi) MyoCorrect, a service through which Vivos-trained providers can provide orofacial myofunctional therapy (áœOMTáœ) to patients via a telemedicine platform, and (vii) the Companyáœ™s Medical Integration Division (áœMIDáœ), which manages independent medical practices under management and development agreements which pays the Company from six (6%) to eight (8%) percent of all net revenue from sleep-related services as well as development fees. Á Another aspect of the Companyáœ™s business model is to teach, train, and support dentists, medical doctors, and distributors in the use of the Companyáœ™s products and services. Dentists who use the Companyáœ™s products and services typically enroll in a variety of live or online training and educational programs offered through the Companyáœ™s Vivos Instituteáœ™an 18,000 sq. ft. facility located near the Denver International Airport. Dentists are able to select the specific program or clinical pathway that they want to focus on, such as Guided Growth and Development or Lifeline or both. Dentists may also enroll in the VIP program for the complete set training, educational, and support services available in all three clinical pathway programs. Dentists enrolled in the VIP Program are referred to as áœVIPs.áœ The Company charges upfront enrollment fees to educate and train new providers. The Company also charges for the ancillary support services listed above and views each product and service as a revenue/profit center. Á Further, in an effort to expand its potential for revenue generation, in June 2024, the Company entered into a strategic marketing and distribution alliance with an operator of multiple sleep testing and treatment centers in Colorado, under which each partyáœ™s products and services will be offered together as a comprehensive solution to OSA patients seeking obstructive sleep apnea treatment. Under this model, the Company will invoice patients (rather than dentists), for treatment by Vivos employed dentists. The Company anticipates this will be the first of a series of similar alliances across the country, marking an important pivot in the Companyáœ™s marketing and distribution model for treating patients and distributing its cutting edge OSA appliances. Á Basis of Presentation and Consolidation Á The Companyáœ™s unaudited condensed consolidated financial statements have been prepared in accordance with U.S. generally accepted accounting principles (áœGAAPáœ). Any reference in these notes to applicable guidance is meant to refer to the authoritative GAAP as found in the Accounting Standards Codification (áœASCáœ) and Accounting Standards Updates (áœASUáœ) of the Financial Accounting Standards Board (áœFASBáœ). Á In the opinion of management, the accompanying unaudited condensed consolidated financial statements include all adjustments, consisting of normal recurring adjustments, which are necessary to present fairly the Companyáœ™s financial position, results of operations, and cash flows. The condensed consolidated balance sheet at December 31, 2023 has been derived from audited financial statements at that date. The interim results of operations are not necessarily indicative of the results that may occur for the full fiscal year. Certain information and footnote disclosure normally included in the financial statements prepared in accordance with GAAP have been condensed or omitted pursuant to instructions, rules, and regulations prescribed by the United States Securities and Exchange Commission (áœSECáœ). Á The Company believes that the disclosures provided herein are adequate to make the information presented not misleading when these unaudited condensed consolidated financial statements are read in conjunction with the December 31, 2023 audited consolidated financial statements contained in the Companyáœ™s 2023 Annual Report on Form 10-K, which was filed with the Securities and Exchange Commission on March 28, 2024. Á Emerging Growth Company Status Á The Company is an áœemerging growth companyáœ (an áœEGCáœ), as defined in Section 2(a) of the Securities Act, as modified by the Jumpstart Our Business Startups Act of 2012 (the áœJOBS Actáœ), and as a result, the Company may take advantage of certain exemptions from various reporting requirements that are applicable to other public companies that are not EGCs. These include, but are not limited to, not being required to comply with the auditor attestation requirements of Section 404 of the Sarbanes-Oxley Act of 2002 (the áœSarbanes-Oxley Actáœ), reduced disclosure obligations regarding executive compensation, and exemptions from the requirements of holding a nonbinding advisory vote on executive compensation and shareholder approval of any golden parachute payments not previously approved. Á Further, Section 102(b)(1) of the JOBS Act exempts EGCs from being required to comply with new or revised financial accounting standards until private companies (that is, those that have not had a Securities Act registration statement declared effective or do not have a class of securities registered under the Securities Exchange Act of 1934, as amended (the áœExchange Actáœ)) are required to comply with the new or revised financial accounting standards. The JOBS Act provides that a company can elect to opt out of the extended transition period and comply with the requirements that apply to non-EGC but any such election to opt out is irrevocable. The Company currently expects to retain its status as an EGC until the year ending December 31, 2026, but this status could end sooner under certain circumstances. Á Revenue Recognition Á The Company generates revenue from the sale of products and services. A significant majority of the Companyáœ™s revenues are generated from enrolling dentists as either (i) Guided Growth and Development VIPs; (ii) Lifeline VIPs; (iii) combined Guided Growth and Development and Lifeline VIPs; or Premier Vivos Integrated Providers (áœPremier VIPsáœ). Prior to the second quarter of 2023, the majority of VIP enrollments were Premier VIPs. The other, lower priced enrollments were piloted in prior fiscal quarters on a limited basis. They were officially adopted during the second quarter of 2023. For each VIP program, revenue is recognized when control of the products or services is transferred to customers (i.e., VIP dentists ordering such products or services for their patients) in a manner that reflects the consideration the Company expects to be entitled to in exchange for those products and services. Á Following the guidance of ASC Topic 606, Revenue from Contracts with Customers (áœASC 606áœ) and the applicable provisions of ASC Topic 842, Leases (áœASC 842áœ), the Company determines revenue recognition through the following five-step model, which entails: Á 1) identification of the promised goods or services in the contract; Á 2) determination of whether the promised goods or services are performance obligations, including whether they are distinct in the context of the contract; Á 3) measurement of the transaction price, including the constraint on variable consideration; Á 4) allocation of the transaction price to the performance obligations; and Á 5) recognition of revenue when, or as the Company satisfies each performance obligation. Á Á Service Revenue Á VIP Enrollment Revenue Á The Company reviews its VIP enrollment contracts from a revenue recognition perspective using the 5-step method outlined above. All program enrollees, irrespective of their level of enrollment, are commonly referred to as VIPs, unless it is necessary to specify their particular program. Once it is determined that a contract exists (i.e., a VIP enrollment agreement is executed and payment is received), service revenue related to VIP enrollments is recognized when the underlying services are performed. The price of the Premier VIP enrollment that the VIP pays upon execution of the contract is significant, running at approximately \$26,200, with different entry levels for the various programs described above. Unearned revenue reported on the balance sheet as contract liability represents the portion of fees paid by VIP customers for services that have not yet been performed as of the reporting date and are recorded as the service is rendered. The Company recognizes this revenue as performance obligations are met. Accordingly, the contract liability for unearned revenue is a significant liability for the Company. Provisions for discounts are provided in the same period that the related revenue from the products and/or services is recorded. Á The Company enters into programs that may provide for multiple performance obligations. Commencing in 2018, the Company began enrolling medical and dental professionals in a one-year program (now known as the Premier VIP Program) which includes training in a highly personalized, deep immersion workshop format which provides the Premier VIP dentist access to a team who is dedicated to creating a successful integrated practice. Á VIP enrollment fees include multiple performance obligations which vary on a contract-by-contract basis. The performance obligations included with enrollments may include sleep apnea rings, a six or twelve month BIS subscription, a marketing package, lab credits and the right to sell our appliances. The Company allocates the transaction price of a VIP enrollment contract to each performance obligation under such contract using the relative standalone selling price method. The relative standalone price method is based on the proportion of the standalone selling price of each performance obligation to the sum of the total standalone selling prices of all the performance obligations in the contract. Á The right to sell is similar to a license of intellectual property because without it the VIP cannot purchase appliances from the Company. The right to sell performance obligation includes the Vivos training and enrollment materials which prepare dentists for treating their patients using The Vivos Method. Á Because the right to sell is never sold outside of VIP contracts, and VIP contracts are sold for varying prices, the Company believes that it is appropriate to estimate the standalone selling price of this performance obligation using the residual method. As such, the observable prices of other performance obligations under a VIP contract will be deducted from the contract price, with the residual being allocated to the right to sell performance obligation. Á The Company uses significant judgements in revenue recognition including an estimation of customer life over which it recognizes the right to sell. The Company has determined that Premier VIPs who do not complete sessions 1 and 2 of training rarely complete training at all and fail to participate in the Premier VIP program long term. Since the beginning of the Premier VIP program, just under one-third of new VIP members fall into this category, and the revenue allocated to the right to sell for those VIPs is accelerated at the time in which it becomes remote that a VIP will continue in the program. Revenue is recognized in accordance with each individual performance obligation unless it becomes remote the VIP will continue, at which time the remainder of revenue is accelerated and recognized in the following month. Those VIPs who complete training typically remain active for a much longer period, and revenue from the right to sell for those VIPs is recognized over the estimated period of which those VIPs will remain active. Because of various factors occurring year to year, the Company has estimated customer life for each year a contract is initiated. The estimated customer lives are calculated separately for each year and have been estimated at 15 months for 2020, 14 months for 2021, 18 months for 2022, 23 months for 2023, and 27 months in 2024, as a result of customers staying active for longer periods of time. The right to sell is recognized on a sum of the yearsáœ™ digits method over the estimated customer life for each year as this approximates the rate of decline in VIPs purchasing behaviors we have observed. Á Other Service Revenue Á In addition to VIP enrollment service revenue, in 2020 the Company launched BIS, an additional service on a monthly subscription basis, which includes the Companyáœ™s AireO2 medical billing and practice management software. Revenue for these services is recognized monthly during the month the services are rendered. Á The Company also offers its VIPs the ability to provide MyoCorrect to the VIPáœ™s patients as part of treatment with The Vivos Method. The program includes packages of treatment sessions that are sold to the VIPs and resold to their patients. Revenue for MyoCorrect services is recognized over the 12-month performance period as therapy sessions occur. Á Á Allocation of Revenue to Performance Obligations Á The Company identifies all goods and services that are delivered separately under a sales arrangement and allocates revenue to each performance obligation based on relative fair values. These fair values approximate the prices for the relevant performance obligation that would be charged if those services were sold separately, and are recognized over the relevant service period of each performance obligation. After allocation to the performance obligations, any remainder is allocated to the right to sell under the residual method and is recognized over the estimated customer life. In general, revenues are separated between durable medical equipment (product revenue) and education and training services (service revenue). Á Treatment of Discounts and Promotions Á From time to time, the Company offers various discounts to its customers. These include the following: Á 1) Discount for cash paid in full Á 2) Conference or trade show incentives, such as subscription enrollment into the SleepImageÁœ home sleep test program, or a free trial period for the SleepImageÁœ lease program Á 3) Negotiated concessions on annual enrollment fee Á 4) Credits/rebates to be used towards future product orders such as lab rebates Á The amount of the discount is determined up front prior to the sale. Accordingly, measurement is determined before the sale occurs and revenue is recognized based on the terms agreed upon between the Company and the customer over the performance period. In rare circumstances, a discount has been given after the sale during a conference which is offering a discount to full price. In this situation, revenue is measured and the change in transaction price is allocated over the remaining performance obligation. Á The amount of consideration can vary by customer due to promotions and discounts authorized to incentivize a sale. Prior to the sale, the customer and the Company agree upon the amount of consideration that the customer will pay in exchange for the services the Company provides. The net consideration that the customer has agreed to pay is the expected value that is recognized

as revenue over the service period. At the end of each reporting period, the Company updates the transaction price to represent the circumstances present at the end of the reporting period and any changes in circumstances during the reporting period. A Product Revenue A In addition to revenue from services, the Company also generates revenue from the sale of its line of oral devices and preformed guides (known as appliances or systems) to its customers, the VIP dentists or OSA patients. These include the DNA applianceA®, mRNA applianceA®, the mmRNA appliance, the Versa, the Vida, the Vida Sleep and others. The Company expanded its product offerings in the first quarter of 2023 via the acquisition of certain U.S. and international patents, product rights, and other miscellaneous intellectual property from Advanced Facialdantics, LLC, a New York limited liability company (A®AFDâ€). Revenue from appliance sales is recognized when the control of a product is transferred to the VIP in an amount that reflects the consideration it expects to be entitled to in exchange for those products. The VIP in turn charges the VIPA®™s patient and or patientA®™s insurance a fee for the appliance and for his or her professional services in measuring, fitting, and installing the appliance and educating the patient as to its use. The Company contracts with VIPs for the sale of the appliance and is not involved in the sale of the products and services from the VIP to the VIPA®™s patient. A The CompanyA®™s appliances are similar to a retainer that is worn in the mouth after braces are removed. Each appliance is unique and is fitted to the patient. The Company utilizes its network of certified VIPs throughout the United States and in some non-U.S. jurisdictions (notably Canada and Australia) to sell the appliances to their customers as well as in two dental centers that the Company operates. The Company utilizes third party contract manufacturers or labs to produce its patient-customized, patented appliances and its preformed guides. The manufacturer designated by the Company produces the appliance in strict adherence to the CompanyA®™s patents, design files, treatments, processes and procedures and under the direction and specific instruction of the Company, ships the appliance to the VIP who ordered the appliance from the Company. All of the CompanyA®™s contract manufacturers are required to follow the CompanyA®™s master design files in production of appliances or the lab will be in violation of the FDAA®™s rules and regulations. The Company performed an analysis and concluded it is the principal in the transaction since it has control of the product and is reporting revenue gross. The Company bills the VIP the contracted price for the appliance which is recorded as product revenue. Product revenue is recognized once the appliance ships to the VIP under the direction of the Company. A A In support of the VIPs using the CompanyA®™s appliances for their patients, the Company utilizes a team of trained technicians to measure, order and fit each appliance. Revenue is recognized differently for Company owned centers and distribution alliances with third party sleep centers than it does for revenue from VIPs. Upon scheduling the patient (which is the CompanyA®™s customer in this case), the center takes a deposit and reviews the patientA®™s insurance coverage. The Company recognizes revenue in the centers after the appliance is received from the manufacturer and once the appliance is fitted and provided to the patient. A The Company offers certain dentists (known as Clinical Advisors) discounts to standard VIP pricing. This is done to help encourage Clinical Advisors, who help the VIPs with technical aspects of the CompanyA®™s products, to purchase Company products for their own practices. In addition, from time to time, the Company offers credits to incentivize VIPs to adopt the CompanyA®™s products and increase case volume within their practices. These incentives are recorded as a liability at issuance and are deducted from the related product sale at the time the credit is used. A Use of Estimates A The preparation of financial statements and related disclosures in conformity with U.S. GAAP requires the Company to make judgments, assumptions, and estimates that affect the amounts reported in its consolidated financial statements and accompanying notes. The Company bases its estimates and assumptions on existing facts, historical experience, and various other factors that it believes are reasonable under the circumstances, to determine the carrying values of assets and liabilities that are not readily apparent from other sources. The CompanyA®™s significant accounting estimates include, but are not necessarily limited to, assessing collectability on accounts receivable, determining customer life and breakage related to recognizing revenue for VIP contracts, impairment of goodwill and long-lived assets; valuation assumptions for assets acquired in asset acquisitions; valuation assumptions for stock options, warrants, warrant liabilities and equity instruments issued for goods or services; deferred income taxes and the related valuation allowances; and the evaluation and measurement of contingencies. The Company believes it has made appropriate accounting estimates based on the facts and circumstances available as of the reporting date. To the extent there are material differences between the CompanyA®™s estimates and the actual results, the CompanyA®™s future consolidated results of operations will be affected. A Cash and Cash Equivalents A All highly liquid investments purchased with an original maturity of three months or less that are freely available for the CompanyA®™s immediate and general business use are classified as cash and cash equivalents. A Accounts Receivable, Net A Accounts receivable represent amounts due from customers in the ordinary course of business and are recorded at the invoiced amount and do not bear interest. Accounts receivable are stated at the net amount expected to be collected, using an expected credit loss methodology to determine the allowance for expected credit losses. The Company evaluates the collectability of its accounts receivable and determines the appropriate allowance for expected credit losses based on a combination of factors, including the aging of the receivables, historical collection trends, and charge-offs. When the Company is aware of a customerA®™s inability to meet its financial obligation, the Company may individually evaluate the related receivable to determine the allowance for expected credit losses. The Company uses specific criteria to determine uncollectible receivables to be charged-off, including bankruptcy filings, the referral of customer accounts to outside parties for collection, and the length that accounts remain past due. A Property and Equipment, Net A Property and equipment are stated at historical cost less accumulated depreciation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, which ranges from 3 to 5 years. Amortization of leasehold improvements is recognized using the straight-line method over the shorter of the life of the improvement or the term of the respective leases which range between 5 and 7 years. The Company does not begin depreciating assets until assets are placed in service. A A Intangible Assets, Net A Goodwill is the excess of acquisition cost of an acquired entity over the fair value of the identifiable net assets acquired. Goodwill is not amortized but tested for impairment annually or whenever indicators of impairment exist. These indicators may include a significant change in the business climate, legal factors, operating performance indicators, competition, sale or disposition of a significant portion of the business or other factors. We test for impairment annually as of December 31. There were no quantitative or qualitative indicators of impairment that occurred for the year ended December 31, 2023, or for the three and nine months ended September 30, 2024, accordingly no impairment was required. A Intangible assets consist of assets acquired from First Vivos and costs paid to (i) MyoCorrect, from whom the Company acquired certain assets related to its OMT service in March 2021, (ii) Lyon Management and Consulting, LLC and its affiliates (A®Lyon DentalA®), from whom the Company acquired certain medical billing and practice management software, licenses and contracts in April 2021 (including the software underlying AireO2) for work related to the CompanyA®™s acquired patents, intellectual property and customer contracts and (iii) AFD, from whom the Company acquired certain U.S. and international patents, trademarks, product rights, and other miscellaneous intellectual property in March 2023. The identifiable intangible assets acquired from First Vivos and Lyon Dental for customer contracts are amortized using the straight-line method over the estimated life of the assets, which approximates 5 years (See Note 5). The costs paid to MyoCorrect, Lyon Dental and AFD for patents and intellectual property are amortized over the life of the underlying patents, which approximates 15 years. A Impairment of Long-lived Assets A We review and evaluate the recoverability of long-lived assets whenever events or changes in circumstances indicate that an assetA®™s carrying amount may not be recoverable. Such circumstances could include, but are not limited to, (1) a significant decrease in the market value of an asset, (2) a significant adverse change in the extent or manner in which an asset is used, or (3) an adverse action or assessment by a regulator. We measure the carrying amount of the asset against the estimated undiscounted future cash flows associated with it. Should the sum of the expected future net cash flows be less than the carrying value of the asset being evaluated, an impairment loss would be recognized. The impairment loss would be calculated as the amount by which the carrying value of the asset exceeds its fair value. The fair value is measured based on quoted market prices, if available. If quoted market prices are not available, the estimate of fair value is based on various valuation techniques, including the discounted value of estimated future cash flows. The evaluation of asset impairment requires us to make assumptions about future cash flows over the life of the asset being evaluated. These assumptions require significant judgment and actual results may differ from assumed and estimated amounts. There were no quantitative or qualitative indicators of impairment that occurred for the year ended December 31, 2023, or for the three and nine months ended September 30, 2024, accordingly no impairment was required. A Equity Offering Costs A Commissions, legal fees and other costs that are directly associated with equity offerings are capitalized as deferred offering costs, pending a determination of the success of the offering. Deferred offering costs related to successful offerings are charged to additional paid-in capital in the period it is determined that the offering was successful. Deferred offering costs related to unsuccessful equity offerings are recorded as an expense in the period when it is determined that an offering is unsuccessful. A Employee Retention Tax Credit A The employee retention tax credit (A®ERTCâ€) for 2020 was established under the Coronavirus Aid, Relief, and Economic Security Act of 2020 (the A®CARES Actâ€) and amended by the Taxpayer Certainty and Disaster Tax Relief Act of 2020 (the A®Relief Actâ€). The ERTC provided for changes in the employee retention credit for 2020 and provided an additional credit for the first, second and third calendar quarters of 2021. Employers are eligible for the credit if they experienced either a full or partial suspension of operations during any calendar quarter because of governmental orders due to the COVID-19 pandemic or if they experienced a significant decline in gross receipts based on a comparison of quarterly revenue results for 2020 and/or 2021 and the corresponding quarters in 2019. The ERTC is a refundable credit that employers can claim on qualified wages paid to employees, including certain health insurance costs. A A According to the Internal Revenue Service (A®IRSâ€) Notice 2021-20, A®Guidance on the Employee Retention Credit under Section 2301 of the Coronavirus Aid, Relief, and Economic Security Act,â€ the period during which there is a significant decline in gross receipts is determined by identifying the first quarter in 2020 in which the gross receipts are less than 50% of its gross receipts for the same period in 2019. The employee retention credit is available only to eligible employers. Section 2301(c)(2)(A) of the CARES Act defines the term A®eligible employerâ€ as any employer carrying on a trade or business during calendar year 2020, and, with respect to any calendar quarter, for which (1) the operation of the trade or business carried on during calendar year 2020 is fully or partially suspended due to orders from an appropriate governmental authority limiting commerce, travel, or group meetings (for commercial, social, religious, or other purposes) due to COVID-19, or (2) such calendar quarter is within the period in which the employer had a significant decline in gross receipts, as described in section 2301(c)(2)(B) of the CARES Act. VIP dentists and potential VIPs were forced to close their offices during 2020 as a result of COVID-19. Therefore, the Company qualifies as an eligible employer under this under the CARES Act. A Section 2301(c)(3)(A)(ii) of the CARES Act also provides that if an eligible employer averaged 100 or fewer employees in 2019 (a A®small eligible employerâ€), qualified wages are those wages paid by the eligible employer with respect to an employee during any period described in section 2301(c)(2)(A)(ii)(I) of the CARES Act (relating to a calendar quarter for which the operation of a trade or business is fully or partially suspended due to a governmental order) or during a calendar quarter within the period described in section 2301(c)(2)(A)(ii)(II) of the CARES Act (relating to a significant decline in gross receipts). The Company averaged fewer than 80 employees in 2019 and is therefore considered a small eligible employer under the CARES Act. A Healthcare plan expenses were not included in the analysis, although they are eligible if an employee has paid health insurance through their paycheck. Section 2301(c)(5)(B) of the CARES Act provides that A®wagesâ€ include amounts paid by an eligible employer to provide and maintain a group health plan (as defined in section 5000(b)(1) of the Code), but only to the extent that the amounts are excluded from the gross income of employees by reason of section 106(a) of the Code. The Company pays the first \$500 of healthcare insurance for each employee, which generally covers the monthly cost of their insurance. Because of this, the Company conservatively did not include any of the cost of insurance in its analysis. Additionally, PPP loan amounts were deducted from the amount of total wages paid before calculating the qualified ERTC wages. The Company applied for the ERTC using Vivos Therapeutics Inc.A®™s payroll, which covers 95% of its employees. A As indicated above, for 2020, companies were eligible for a credit equal to 50 percent of the first ten thousand dollars (\$10,000) of qualified wages paid per employee in the aggregate of each eligible quarter. Therefore, the maximum ERTC for the Company for 2020 is five thousand dollars (\$5,000) per employee. For the second and fourth quarters of 2020, the total eligible credit was limited to approximately \$0.5 million. A For 2021, the ERTC was 70% of the first ten thousand qualified wages paid per employee each quarter. Accordingly, the credit was limited to approximately \$0.7 million. As there is no authoritative guidance under U.S. GAAP on accounting for government assistance to for-profit business entities, the Company accounted for the ERTC by analogy to ASC 450, Contingencies. Accordingly, under ASC 450, entities would treat the ERTCs (whether received in cash or as an offset to current or future payroll taxes) as if they were gain contingencies. When applying ASC 450-30, entities would not consider the probability of complying with the terms of the ERC program but, rather, would defer any recognition in the income statement until all uncertainties are resolved and the income is A®realizedâ€ or A®realizableâ€ (i.e., upon receipt of the funds or formal notice by the IRS that the company is entitled to such funds). In our case, the Company elected to follow a more conservative approach and instead of recognizing a receivable for amounts to be received when the amended tax forms were filed in 2022, it was decided to wait for the notice from IRS and cash was received. As for financial statement presentation, it is believed that either classifying the amounts as a reduction to payroll tax expense (expense off-set is however contrary to U.S. GAAP) or as other income to be acceptable with appropriate disclosure of the election made by the company. However, the IRS issued a renewed warning regarding the ERTC on March 7, 2023 urging taxpayers to carefully review the ERTC guidelines. The Company continues to evaluate additional information from the IRS, and elected to disclose the funds received as a separate line item under long-term liabilities on the balance sheet, until more information becomes available from the IRS. As a result, as of September 30, 2024, and December 31, 2023, approximately \$1.2 million is reflected under long-term liabilities. A A Loss and Gain Contingencies A The Company is subject to the possibility of various loss contingencies arising in the ordinary course of business. An estimated loss contingency is accrued when it is probable that an asset has been impaired, or a liability has been incurred, and the amount of loss can be reasonably estimated. If some amount within a range of loss appears to be a better estimate than any other amount within the range, the Company accrues that amount. Alternatively, when no amount within a range of loss appears to be a better estimate than any other amount, the Company accrues the lowest amount in the range. If the Company determines that a loss is reasonably possible and the range of the loss is estimable, then the Company discloses the range of the possible loss. If the Company cannot estimate the range of loss, it will disclose the reason why it cannot estimate the range of loss. The Company regularly evaluates current information available to it to determine whether an accrual is required, an accrual should be adjusted and if a range of possible loss should be disclosed. Legal fees related to contingencies are charged to general and administrative expenses as incurred. Contingencies that may result in gains are not recognized until realization is assured, which typically requires collection in cash. A Share-Based Compensation A The Company measures the cost of employee and director services received in exchange for all equity awards granted, including stock options, based on the fair market value of the award as of the grant date. The Company computes the fair value of stock options using the Black-Scholes-Merton (A®BSMâ€) option pricing model. The Company estimates the expected term using the simplified method which is the average of the vesting term and the contractual term of the respective options. The Company determines the expected price volatility based on the historical volatilities of shares of the CompanyA®™s peer group as the Company does not have a sufficient trading history for its Common Stock. Industry peers consist of several public companies in the bio-tech industry similar to the Company in size, stage of life cycle and financial leverage. The Company intends to continue to consistently apply this process using the same or similar public companies until a sufficient amount of historical information regarding the volatility of the CompanyA®™s own stock price becomes available, or unless circumstances change such that the identified companies are no longer similar to the Company, in which case, more suitable companies whose share prices are publicly available would be utilized in the calculation. The Company recognizes the cost of the equity awards over the period that services are provided to earn the award, usually the vesting period. For awards granted which contain a graded vesting schedule, and the only condition for vesting is a service condition, compensation cost is recognized as an expense on a straight-line basis over the requisite service period as if the award were, in substance, a single award. The Company recognizes the impact of forfeitures and cancellations in the period that the forfeiture or cancellation occurs, rather than estimating the number of awards that are not expected to vest in accounting for stock-based compensation. A Leases A Operating leases are included in operating lease right-of-use (A®ROUA®) assets, accrued expenses, and operating lease liability - current and non-current portion in our balance sheets. ROU assets represent our right to use an underlying asset for the lease term and lease liabilities represent our obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. In determining the present value of lease payments, we use our incremental borrowing rate based on the information available at the lease commencement date as the rate implicit in the lease is not readily determinable. The determination of our incremental borrowing rate requires management judgment based on information available at lease commencement. The operating lease ROU assets also include adjustments for prepayments, accrued lease payments and exclude lease incentives. Our lease terms may include options to extend or terminate the lease when it is reasonably certain that we will exercise such options. Operating lease cost is recognized on a straight-line basis over the expected lease term. Lease agreements entered into after the adoption of ASC 842 that include lease and non-lease components are accounted for as a single lease component. Lease agreements with a noncancelable term of less than 12 months are not recorded on our balance sheets. A

The Company accounts for income taxes in accordance with Accounting Standards Codification (ASC) 740, Income Taxes, which requires deferred income taxes to be recognized based on the estimated future tax effects of differences between the financial statement and tax bases of assets and liabilities given the provisions of enacted tax laws. Deferred income tax provisions and benefits are based on changes to the assets or liabilities from year to year. In providing for deferred taxes, the Company considers tax regulations of the jurisdictions in which the Company operates, estimates of future taxable income, and available tax planning strategies. If tax regulations, operating results, or the ability to implement tax-planning strategies vary, adjustments to the carrying value of deferred tax assets and liabilities may be required. A valuation allowance is recorded when it is more likely than not that a deferred tax asset will not be realized. The recorded valuation allowance is based on significant estimates and judgments and if the facts and circumstances change, the valuation allowance could materially change. In accounting for uncertainty in income taxes, the Company recognizes the financial statement benefit of a tax position only after determining that the relevant tax authority would more likely than not sustain the position following an audit. For tax positions meeting the more likely than not threshold, the amount recognized in the financial statements is the largest benefit that has a greater than 50 percent likelihood of being realized upon ultimate settlement with the relevant tax authority. The Company recognizes interest and penalties accrued on any unrecognized tax benefits as a component of income tax expense.

Basic and Diluted Net Loss Per Share

Basic net loss per common share is computed by dividing the net loss applicable to common stockholders by the weighted average number of common shares outstanding for each period presented. Diluted net loss per common share is computed by giving effect to all potential shares of Common Stock, including stock options, convertible debt, Preferred Stock, and warrants, to the extent the same are dilutive.

Warrant Accounting

The Company accounts for its warrants and financial instruments as either equity or liabilities based upon the characteristics and provisions of each instrument, in accordance with ASC 815, Derivatives and Hedging and ASC 480, Distinguishing Liabilities from Equity. Warrants classified as equity are recorded at fair value as of the date of issuance on the Company's consolidated balance sheets and no further adjustments to their valuation are made. Warrants classified as liabilities and other financial instruments that require separate accounting as liabilities are recorded on the Company's consolidated balance sheets at their fair value on the date of issuance and will be revalued on each subsequent balance sheet date until such instruments are exercised or expire, with any changes in the fair value between reporting periods recorded as other income or expense. Management estimates the fair value of these liabilities using the Black-Scholes model and assumptions that are based on the individual characteristics of the warrants or instruments on the valuation date, as well as assumptions for future financings, expected volatility, expected life, yield, and risk-free interest rate.

Segment Information

We manage our business within one reportable segment. The Company's Chief Executive Officer, who is considered to be the chief operating decision maker (CODM), reviews financial information presented on a consolidated basis, accompanied by information about operations for purposes of making operating decisions and assessing financial performance.

Recent Accounting Pronouncements

Presented below is a discussion of new accounting standards including deadlines for adoption assuming that the Company retains its designation as an EGC.

In November 2023, the FASB issued ASU No. 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures (ASU 2023-07A). The standard requires disclosure of significant segment expenses that are regularly provided to the CODM and included within each reported measure of segment profit or loss, an amount and description of its composition for other segment items to reconcile to segment profit or loss, and the title and position of the entity's CODM. The amendments in this update also expand the interim segment disclosure requirements. This authoritative guidance will be effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted. We are currently evaluating the effect of this new guidance on our consolidated financial statements and disclosures.

In November 2, 2024, the FASB issued ASU No. 2024-03, Disaggregation of Income Statement Expenses (ASU 2024-03A). The standard's purpose is to improve the disclosures about a public business entity's expenses and address requests from investors for more detailed information about the types of expenses (including purchases of inventory, employee compensation, depreciation, amortization, and depletion) in commonly presented expense captions (such as cost of sales, SG&A, and research and development).

Public companies will be required to disclose in the notes to financial statements specified information about certain costs and expenses at each interim and annual reporting period. Specifically, they will be required to:

1. Disclose the amounts of (a) purchases of inventory; (b) employee compensation; (c) depreciation; (d) intangible asset amortization; and (e) depreciation, depletion, and amortization recognized as part of oil- and gas-producing activities (or other amounts of depletion expense) included in each relevant expense caption.
2. Include certain amounts that are already required to be disclosed under current generally accepted accounting principles (GAAP) in the same disclosure as the other disaggregation requirements.
3. Disclose a qualitative description of the amounts remaining in relevant expense captions that are not separately disaggregated quantitatively.
4. Disclose the total amount of selling expenses and, in annual reporting periods, an entity's definition of selling expenses.

The amendments in the ASU are effective for annual reporting periods beginning after December 15, 2026, and interim reporting periods beginning after December 15, 2027. Early adoption is permitted. We are currently evaluating the effect of this new guidance on our consolidated financial statements and disclosures.

We have reviewed and considered all other recent accounting pronouncements that have not yet been adopted and believe there are none that could potentially have a material impact on our business practices, financial condition, results of operations, or disclosures.

X - ReferencesNo definition available. + Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_Data Type: xbrl:stringItemType Balance Type: na Period Type: duration XML 21 R10.htm IDEA: XBRL DOCUMENT v3.24.3 LIQUIDITY AND ABILITY TO CONTINUE AS A GOING CONCERN 9 Months Ended Sep. 30, 2024 Organization, Consolidation and Presentation of Financial Statements [Abstract] LIQUIDITY AND ABILITY TO CONTINUE AS A GOING CONCERN NOTE 2 - LIQUIDITY AND ABILITY TO CONTINUE AS A GOING CONCERN

The financial statements have been prepared in conformity with generally accepted accounting principles, which contemplate continuation of the Company as a going concern. The Company has incurred losses since inception, including \$8.3 and \$9.3 million for the nine months ended September 30, 2024 and 2023, respectively, resulting in an accumulated deficit of approximately \$101.4 million as of September 30, 2024. A Net cash used in operating activities amounted to approximately \$9.8 and \$9.2 million for the nine months ended September 30, 2024 and 2023, respectively. As of September 30, 2024, the Company had total liabilities of approximately \$7.7 million. As of September 30, 2024, the Company had approximately \$6.3 million in cash and cash equivalents, which will not be sufficient to fund operations and strategic objectives over the next twelve months from the date of the issuance of these financial statements. Without additional financing, these factors raise substantial doubt regarding the Company's ability to continue as a going concern. Until a state of cash flow positivity is reached, management is reviewing all options to obtain additional financing to fund operations. This financing is expected to come primarily from the issuance of equity securities in order to sustain operations until the Company can achieve profitability and positive cash flows, if ever. There can be no assurances, however, that adequate additional funding will be available on favorable terms, or at all. If such funds are not available in the future, the Company may be required to delay, significantly modify or terminate some or all of its operations, all of which could have a material adverse effect on the Company and its stockholders.

The Company does not have any off-balance sheet arrangements, as defined by applicable regulations of the SEC, that are reasonably likely to have a current or future material effect on our financial condition, results of operations, liquidity, capital expenditures or capital resources.

X - ReferencesNo definition available. + Details Name: us-gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsAbstract Namespace Prefix: us-gaap_Data Type: xbrl:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure when substantial doubt is raised about the ability to continue as a going concern. Includes, but is not limited to, principal conditions or events that raised substantial doubt about the ability to continue as a going concern, management's evaluation of the significance of those conditions or events in relation to the ability to meet its obligations, and management's plans that alleviated or are intended to mitigate the conditions or events that raise substantial doubt about the ability to continue as a going concern. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 205-SubTopic 40-Name Accounting Standards Codification - Publisher FASB -URI https://asc.fasb.org/205-40/tableOfContent+Details Name: us-gaap_SubstantialDoubtAboutGoingConcernTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 21 R11.htm IDEA: XBRL DOCUMENT v3.24.3 REVENUE, CONTRACT ASSETS AND CONTRACT LIABILITIES 9 Months Ended Sep. 30, 2024 Revenue from Contract with Customer [Abstract] REVENUE, CONTRACT ASSETS AND CONTRACT LIABILITIES NOTE 3 - REVENUE, CONTRACT ASSETS AND CONTRACT LIABILITIES

A Net Revenue

For the three and nine months ended September 30, 2024 and 2023, the components of revenue from contracts with customers and the related timing of revenue recognition is set forth in the table below (in thousands):

SCHEDULE OF REVENUE FROM CONTRACT WITH CUSTOMERS	Three Months Ended September 30, 2024	Nine Months Ended September 30, 2024	Three Months Ended September 30, 2023	Nine Months Ended September 30, 2023
Total product revenue	\$1,958(1)	\$1,466(1)	\$5,608(1)	\$4,783(1)
Service revenue	\$1,958(1)	\$1,466(1)	\$5,608(1)	\$4,783(1)
VIP	\$1,958(1)	\$1,466(1)	\$5,608(1)	\$4,783(1)
Billing intelligence services	\$206(2)	\$218(2)	\$644(2)	\$651(2)
Sponsorship/seminar/other	\$294A	\$101A	\$101A	\$648A
Total service revenue	\$1,902A	\$1,835A	\$5,725A	\$4,770A
Product revenue	\$3,860A	\$3,301A	\$11,333A	\$10,553A
(1) Product revenue from the sale of appliances and guides is typically fixed at the inception of the contract and is recognized at the point in time when shipment of the related products occurs.				
(2) Service revenue from the sale of VIP enrollments, billing services and therapy is typically fixed at the inception of the contract and is recognized ratably over time as the services are performed and the performance obligations completed.				

Changes in Contract Liabilities

The key components of changes in contract liabilities for the three and nine months ended September 30, 2024 and 2023 are as follows (in thousands):

SCHEDULE OF CONTRACT LIABILITY	2024	2023
Beginning balance, December 31	\$3,038A	\$3,038A
New contracts, net of cancellations	\$855A	\$1,255A
Revenue recognized	\$(962)	\$(1,396)
Ending balance, March 31	\$2,931A	\$2,897A
New contracts, net of cancellations	\$411A	\$794A
Revenue recognized	\$(1,195)	\$(1,068)
Ending balance, June 30	\$2,147A	\$2,623A
New contracts, net of cancellations	\$275A	\$1,046A
Revenue recognized	\$(931)	\$(1,056)
Ending balance, September 30	\$1,491A	\$2,613A

The current portion of deferred revenue is approximately \$1.3 million, which is expected to be recognized over the next 12 months from the date of the period presented. Additionally, revenue from breakage on contract liabilities was approximately \$0.5 and \$0.3 million for the three months ended September 30, 2024 and 2023, and approximately \$1.5 and \$0.4 million for the nine months ended September 30, 2024 and 2023 respectively.

Changes in Accounts Receivable

Our customers are billed based on fees agreed upon in each customer contract. Receivables from customers were \$0.2 million at December 31, 2023, and \$0.5 million at September 30, 2024. An allowance is maintained for accounts receivable which is generally based on a combination of factors, including the aging of the receivables, historical collection trends, and charge-offs. Adjustments to the allowance are recorded in bad debt expense under general and administrative expenses in the consolidated statement of operations. An allowance of \$0.3 million existed as of September 30, 2024 and December 31, 2023.

X - ReferencesNo definition available. + Details Name: us-gaap_RevenueFromContractWithCustomerTextBlock Namespace Prefix: us-gaap_Data Type: xbrl:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure of revenue from contract with customer to transfer good or service and to transfer nonfinancial asset. Includes, but is not limited to, disaggregation of revenue, credit loss recognized from contract with customer, judgment and change in judgment related to contract with customer, and asset recognized from cost incurred to obtain or fulfill contract with customer. Excludes insurance and lease contracts. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic 606-SubTopic 10-Name Accounting Standards Codification -Section 50-Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-9Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 606-SubTopic 10-Name Accounting Standards Codification -Section 50-Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-10Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 606-SubTopic 10-Name Accounting Standards Codification -Section 50-Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-15Reference

ASSETS NOTE 5 - GOODWILL AND INTANGIBLE ASSETS A Goodwill A Goodwill of \$2.8 million as of September 30, 2024 and December 31, 2023, consist of the following acquisitions (in thousands): A SCHEDULE OF GOODWILL AcquisitionsA September 30, 2024A December 31, 2023A A BioModelingA \$2,619A A \$2,619A Empowered DentalA A 52A A A 52A Lyon DentalA A 172A A A 172A A A A A A A A Total goodwillA \$2,843A A \$2,843A A A Intangible Assets A As of September 30, 2024 and December 31, 2023, identifiable intangible assets were as follows (in thousands): A SCHEDULE OF IDENTIFIABLE INTANGIBLESA A September 30, 2024A December 31, 2023A A Patents and developed technologyA \$2,302A A \$2,302A Trade nameA A 330A A A 330A OtherA A 27A A A 27A A A A A A A A Total intangible assetsA A 2,659A A A 2,659A Less accumulated amortizationA A (2,276)A A (2,239) A A A A A A A Net intangible assetsA \$383A A \$420A A Amortization expense of identifiable intangible assets was less than \$0.1 million for the three and nine months ended September 30, 2024. The estimated future amortization of identifiable intangible assets is as follows (in thousands): A SCHEDULE OF ESTIMATED FUTURE AMORTIZATION OF IDENTIFIABLE ASSETS Nine Months Ending September 30, A A A A A 2024 (remaining three months)A A 13A 2025A A 50A 2026A A 35A 2027A A 29A 2028A A 29A ThereafterA A 227A A A A A TotalA \$383A A X - ReferencesNo definition available. + Details Name: us-gaap_GoodwillAndIntangibleAssetsDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for goodwill and intangible assets. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 - SubTopic 30 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/350-30/tableOfContentReference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 - SubTopic 20 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/350-20/tableOfContent + Details Name: us-gaap_GoodwillAndIntangibleAssetsDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 25 R14.htm IDEA: XBRL DOCUMENT v3.24.3 OTHER FINANCIAL INFORMATION 9 Months Ended Sep. 30, 2024 Organization, Consolidation and Presentation of Financial Statements [Abstract] A OTHER FINANCIAL INFORMATION NOTE 6 a€” OTHER FINANCIAL INFORMATION A Accrued Expenses A As of September 30, 2024 and December 31, 2023, accrued expenses consist of the following (in thousands): A SCHEDULE OF ACCRUED EXPENSES A A September 30, 2024A December 31, 2023A A A A A A Accrued payrollA \$1,211A A \$1,498A Accrued legal and otherA A 808A A A 798A Lab rebate liabilities and gift cardsA A 35A A A 38A A A A A A A Total accrued liabilitiesA \$2,054A A \$2,334A A X - DefinitionThe entire disclosures of supplemental information, including descriptions and amounts, related to the balance sheet, income statement, and/or cash flow statement. + ReferencesNo definition available. + Details Name: us-gaap_AdditionalFinancialInformationDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 26 R15.htm IDEA: XBRL DOCUMENT v3.24.3 PREFERRED STOCK 9 Months Ended Sep. 30, 2024 Equity [Abstract] A PREFERRED STOCK NOTE 7 a€” PREFERRED STOCK A The Companya€™”s Board of Directors has the authority to issue up to 50,000,000 shares of Preferred Stock. At December 31, 2020, all previously issued shares of Preferred Stock had been redeemed or converted to shares of Common Stock. As of September 30, 2024, the Companya€™”s Board of Directors continues to have the authority to designate up to 50,000,000 shares of Preferred Stock in various series that provide for liquidation preferences, and voting, dividend, conversion, and redemption rights as determined at the discretion of the Board of Directors. A X - ReferencesNo definition available. + Details Name: us-gaap_EquityAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for terms, amounts, nature of changes, rights and privileges, dividends, and other matters related to preferred stock. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/505/tableOfContent + Details Name: us-gaap_PREFERRED STOCKTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 27 R16.htm IDEA: XBRL DOCUMENT v3.24.3 COMMON STOCK 9 Months Ended Sep. 30, 2024 Common Stock A COMMON STOCK NOTE 8 a€” COMMON STOCK A The Company is authorized to issue 200,000,000 shares of Common Stock. Holders of Common Stock are entitled to one vote for each share held. The Companya€™”s Board of Directors may declare dividends payable to the holders of Common Stock. A Common Stock Transactions During the Periods Presented A On January 9, 2023, the Company closed a private placement (the a€”January 2023 Private Placementa€”) pursuant to which the Company agreed to issue and sell 80,000 shares of Common Stock, Pre-Funded Warrants to purchase up to an aggregate of 186,667 shares of Common Stock and Common Stock Purchase Warrants to purchase up to an aggregate of 266,667 shares of Common Stock for net proceeds of approximately \$7.4 million. Issuance costs associated with the January 2023 Private Placement were approximately \$0.6 million. A On February 28, 2023, the Company acquired certain U.S. and international patents, patent applications, trademarks, product rights, and other miscellaneous intellectual property from AFD. Pursuant to the asset acquisition, the Company agreed to issue 10,000 shares of Common Stock in addition to cash consideration of \$50,000. As a result of this transaction the Company recorded intangible assets of approximately \$0.2 million. As part of the associated Asset Purchase Agreement, the Company agreed to a future earnout payment consideration based on a sliding-scale percentage on the volume of future sales, as well as a cash payment of \$0.2 million upon the achievement of specified milestones. Per the Companya€™””s accounting policy, the contingent consideration obligation will be recorded as the contingency is resolved and the consideration is paid or becomes payable. A In addition, the Company entered into an employment agreement with Dr. Scott Simonetti, DDS, the founder and Chief Executive Officer of AFD, as part-time Senior Director of Research and Development for an annual salary of approximately \$0.1 million and a five-year warrant to purchase up to 16,000 shares of Common Stock with an exercise price of \$15.25 per share; provided, however, that the shares of Common Stock underlying such warrant are subject to vesting only upon the achievement of specified milestones related to new FDA authorizations for the intangible assets acquired. A As disclosed above, on October 25, 2023 (the a€”Effective Datea€”), the Company effected a Reverse Stock Split of its outstanding shares of common stock at a ratio of 1-for-25. As of the Effective Date, every twenty-five shares of the Companya€™””s issued and outstanding Common Stock was combined into one share of Common Stock. As a result, the Companya€™””s issued and outstanding Common Stock on the Effective Date was proportionally reduced from approximately 29,928,786 shares to approximately 1,197,258 shares. The ownership percentage of each of the Companya€™””s stockholders remained unchanged, other than as a result of fractional shares. No fractional shares of Common Stock were issued in connection with the Reverse Stock Split, and stockholders that would hold a fractional share of Common Stock as a result of the Reverse Stock Split had such fractional shares of Common Stock rounded up to the nearest whole share of Common Stock. The number of shares of Common Stock available for issuance under the Companya€™””s equity incentive plans and the Common Stock issuable pursuant to outstanding equity awards and common stock purchase warrants immediately prior to the Reverse Stock Split were proportionately adjusted by the ratio of the Reverse Stock Split. The exercise prices of such outstanding options and warrants were also adjusted in accordance with their respective terms. The number of authorized shares of common stock was not affected by the Reverse Stock Split. A On November 2, 2023, the Company closed a private placement (the a€”November 2023 Private Placementa€”) with an institutional investor pursuant to which the Company sold an aggregate of \$4.0 million of securities in a private placement consisting of (i) 130,000 shares of Common Stock, (ii) a pre-funded warrant to purchase 850,393 shares of Common Stock at an exercise price of \$0.0001 per share, (iii) a five-year Series A Common Stock Purchase Warrant to purchase up to 980,393 shares of Common Stock with an exercise price of \$3.83 per share and (iii) an 18-month Series B Common Stock Purchase Warrant (the a€”Series B Warranta€”) to purchase up to 980,393 shares of Common Stock with an exercise price of \$3.83 per share. Issuance costs associated with the November 2023 Private Placement were approximately \$0.5 million. A In December 2023, 437,393 of the 850,393 pre-funded warrants granted on November 2, 2023 were exercised. In January 2024, the remaining 413,000 pre-funded warrants were exercised. A A On February 14, 2024, the Company entered into a warrant inducement letter agreement (the a€”Inducement Agreementa€”) with the same institutional investor in the November 2023 Private Placement pursuant to which the investor agreed to exercise for cash the entirety of the Series B Warrant at an exercise price of \$4.02 per share (with such exercise price being established for purposes of compliance with the listing rules of the Nasdaq Stock Market), resulting in gross proceeds to the Company of approximately \$4.0 million. Pursuant to the Inducement Agreement, in consideration for the immediate exercise of the Series B Warrant in full, the Company agreed to issue to the investor, in a new private placement transaction (the a€”Inducement Transactiona€”): (i) a 5-year, Series B-1 Common Stock Purchase Warrant to purchase 735,296 shares of the Companya€™””s common stock at an exercise price of \$5.05 per share, and (ii) an 18-month, Series B-2 common stock purchase warrant to purchase 735,296 shares of our common stock at an exercise price of \$5.05 per share (collectively, the a€”Inducement Warrantsa€” and such aggregate 1,470,592 shares of the Companya€™””s common stock underlying the Inducement Warrants, the a€”Inducement Warrant Sharesa€”). The Inducement Warrants are identical to each other, other than their dates of expiration, and are substantially identical to the Series B Warrant. Issuance costs associated with the February inducement were approximately \$0.3 million. A On June 10, 2024, the Company, entered into a securities purchase agreement (the a€”SPAa€”) with V-CO Investors LLC, a Wyoming limited liability company (a€”V-COA€”). V-CO is an affiliate of New Seneca Partners Inc., a Michigan corporation (a€”SenecaA€”), an independent private equity firm. Pursuant to the SPA, the Company sold to V-CO in a private placement offering (the a€”Private Placementa€”): (i) 169,498 shares (the a€”Sharesa€”) of the Companya€™””s Common Stock, (ii) a pre-funded warrant to purchase 3,050,768 shares of Common Stock (the a€”Pre-Funded Warranta€”, with the shares of Common Stock underlying the Pre-Funded Warrant being referred to as the a€”PFW Sharesa€”), and (iii) a Common Stock Purchase Warrant to purchase up to 3,220,266 shares of Common Stock (the a€”Common Stock Purchase Warrant, and together with the Pre-Funded Warrant, the a€”Warrantsa€”, and with the shares of Common Stock underlying the Common Stock Purchase Warrant being referred to as the a€”Warrant Sharesa€”). A V-CO paid a purchase price of \$2.329 for each Share and Pre-Funded Warrant Share and associated Common Stock Purchase Warrant, with such price being established for purposes of compliance with the listing rules of the Nasdaq Stock Market LLC. The Private Placement closed on September 10, 2024. The Company received gross proceeds of \$7,500,000 from the Private Placement. The Company intends to use the net proceeds from the Private Placement for general working capital and general corporate purposes. No placement agent was used in connection with the Private Placement. The Common Stock Purchase Warrant has a five year term, an exercise price of \$2.204 per share and became exercisable immediately as of the date of issuance. The Pre-Funded Warrant has a term ending on the complete exercise of the Pre-Funded Warrant, an exercise price of \$0.0001 per share and became exercisable immediately as of the date of issuance. The Warrants also contain customary stock-based (but not price-based) anti-dilution protection as well as beneficial ownership limitations that may be waived at the option of each holder upon 61 daysa€™”” notice to the Company. A The SPA provides that for a period of three (3) years from the closing of the offering, Seneca shall be entitled to (i) receive notice of any regular or special meeting of the Companya€™””s board of directors (the a€”Boarda€”) at the time such notice is provided to the members of the Board, (ii) receive copies of any materials delivered to the Companya€™””s directors in connection with such meetings and (iii) allow one Seneca representative (who shall be an officer or employee of Seneca) to attend and participate (but not vote) in all such meetings of the Board. The SPA also includes standard representations, warranties, indemnifications, and covenants of the Company and V-CO. A The terms of the SPA require the Company to file a registration statement on Form S-3 or other appropriate form (the a€”Resale Registration Statementa€”) registering the Shares, the PFW Shares and the Warrant Shares (collectively, the a€”Registrable Securitiesa€”) for resale. Such Resale Registration Statement was filed with the SEC on July 30, 2024, and was declared effective by the SEC on August 7, 2024. Pursuant to the SPA, the Company may also use its commercially reasonable efforts to keep the Resale Registration Statement continuously effective (including by filing a post-effective amendment to the Resale Registration Statement or a new registration statement if the Resale Registration Statement expires) for a period of three (3) years after the date of effectiveness of the Resale Registration Statement or for such shorter period as such securities no longer constitute Registrable Securities, subject to certain limitations specified in the SPA. A On September 18, 2024, the Company entered into a securities purchase agreement (the a€”Purchase Agreementa€”) with certain institutional investors in connection with a registered direct offering (the a€”Offeringa€”), priced at-the-market under Nasdaq Stock Market rules, to purchase 1,363,812 shares (the a€”Sharesa€”) of the Companya€™””s common stock, par value \$0.0001 per share (a€”Common Stocka€”) at a purchase price of \$3.15 per Share. No common stock purchase warrants were offered or issued to investors in the Offering. Offering closed on September 20, 2024. A A H.C. Wainwright & Co., LLC, pursuant to an engagement agreement with the Company, dated May 2, 2024 and amended on August 2, 2024 (as amended, the a€”Engagement Agreementa€”), acted as the exclusive placement agent (the a€”Placement Agenta€”) for the Offering. Pursuant to the Engagement Agreement, the Company has paid the Placement Agent (i) a cash fee equal to 7.0% of the aggregate gross proceeds of the Offering, and (ii) a management fee of 1.0% of the aggregate gross proceeds of the Offering. The Company has also agreed to reimburse the Placement Agent for certain expenses and legal fees. In addition, the Company issued to the Placement Agent or its designees warrants (the a€”Placement Agent Warrantsa€”) to purchase up to 95,467 shares of Common Stock (or 7% of the number of Shares sold in the Offering) at an exercise price of \$3.9375 per share of Common Stock, exercisable beginning upon issuance until five years from the commencement of sales in the Offering. A The gross proceeds to the Company from the Offering were approximately \$4.3 million, before deducting the Placement Agenta€™””s fees and other offering expenses payable by the Company. The Company intends to use the net proceeds from the offering for working capital and general corporate purposes. A The Shares were issued pursuant to an effective shelf registration statement on Form S-3 that was filed with the SEC (File No. 333-262554) on February 7, 2022 and declared effective on February 14, 2022. A prospectus supplement relating to the Offering has been filed with the SEC. A The Purchase Agreement contains customary representations, warranties and agreements of the Company and the investors and customary indemnification rights and obligations of the parties. Pursuant to the terms of the Purchase Agreement, the Company agreed to certain restrictions on the issuance and sale of its shares of Common Stock and securities convertible into shares of Common Stock for a period of 30 days following the closing of the Offering. The Company also agreed not to effect or agree to effect any Variable Rate Transaction (as defined in the Purchase Agreement) until one year following the closing of the Offering, subject to certain exceptions. A X - DefinitionCommon Stock [Text Block] + ReferencesNo definition available. + Details Name: VVOS_CommonStockTextBlock Namespace Prefix: VVOS_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: VVOS_DisclosureCommonStockAbstract Namespace Prefix: VVOS_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 28 R17.htm IDEA: XBRL DOCUMENT v3.24.3 STOCK OPTIONS AND WARRANTS 9 Months Ended Sep. 30, 2024 Stock Options and Warrants A STOCK OPTIONS AND WARRANTS NOTE 9 a€” STOCK OPTIONS AND WARRANTS A Stock Options A In 2017, the Companya€™””s shareholders approved the adoption of a stock and option award plan (the a€”2017 Plana€”), under which shares were reserved for future issuance for Common Stock options, restricted stock awards and other equity awards. The 2017 Plan permits grants of equity awards to employees, directors, consultants and other independent contractors. The Companya€™””s shareholders have approved a total reserve of 53,333 shares of Common Stock for issuance under the 2017 Plan. A In April 2019, the Companya€™””s shareholders approved the adoption of a stock and option award plan (the a€”2019 Plana€”), under which shares were reserved for future issuance for Common Stock options, restricted stock awards and other equity awards. The 2019 Plan permits grants of equity awards to employees, directors, consultants and other independent contractors. The Companya€™””s shareholders originally approved a total reserve of 13,334 shares of Common Stock for issuance under the 2019 Plan. At each of the Companya€™””s annual meeting of stockholders held in 2020 and 2021, the Companya€™””s stockholders approved amendments to the 2019 Plan to increase the number of shares of Common Stock available for issuance thereunder by an aggregate of 81,334 shares of Common Stock such that, after such amendments, and prior to any grants, 94,667 shares of Common Stock were available for issuance. A On September 22, 2023, stockholders approved an amendment to the Companya€™””s 2019 Plan to increase the number of shares of Company common stock authorized to be issued pursuant to the 2019 Plan by 80,000 shares from an aggregate of 94,667 shares to an aggregate of 174,667 shares. A A During the nine months ended September 30, 2024, and 2023 the Company granted stock options for the purchase of 105,000 and 16,000 shares of Common Stock at a weighted average of \$2.38 and \$10.00 respectively. Options for the purchase of 4,036 and 24,000 shares of common stock expired during the nine months ended September 30, 2024, and 2023, respectively. The following table summarizes all stock options from December 31, 2023 to September 30, 2024 (shares in thousands): A SCHEDULE OF STOCK OPTIONS A A 2024A A A SharesA A Price (1)A A Term (2)A A A A A A A A A A Outstanding, at December 31, 2023A A 127A A A \$62.45A A A 3.4A GrantedA A 105A A A 2.38A A A 3.5A ForfeitedA A (4)A A 7.50A A A 3.5A ExercisedA A -A A A -A A A A A A A A A A Outstanding, at September 30A A 228(3)A A 36.00A A 3.4A A A A A A A A A A A Exercisable, at September 30A A 121(4)A A 57.35A A 2.8A A A (1) Represents the weighted average exercise price. A A (2) Represents the weighted average remaining contractual term until the stock options expire. A A (3) As of September 30, 2024, the aggregate intrinsic value of stock options outstanding was \$0. A A (4) As of September 30, 2024, the aggregate intrinsic value of exercisable stock options was \$0. A For the nine months ended September 30, 2024, there were 105,000 options granted under the 2017 and the 2019 Plans at an exercise price of 2.38 per share. For the nine months ended September 30, 2024 and 2023, the valuation assumptions for stock options granted under

The 2017 Plan and the 2019 Plan were estimated on the date of grant using the BSM option-pricing model with the following weighted-average assumptions: A SCHEDULE OF WEIGHTED-AVERAGE ASSUMPTIONS USED IN THE FAIR VALUE A A 2024A Grant date closing price of Common StockA \$2.38A Expected term (years)A 3.5A Risk-free interest rateA 4.3% VolatilityA 140% Dividend yieldA 0% A For the three months ended September 30, 2024 and 2023, the Company recognized approximately \$0.1 million and \$0.2 million, respectively, and for the nine months ended September 30, 2024 and 2023, the Company recognized approximately \$0.7 million and \$1.0 million, respectively, of share-based compensation expense relating to the vesting of stock options. Unrecognized expense relating to these awards as of September 30, 2024 was approximately \$1.1 million, which will be recognized over the weighted average remaining term of 3.4 years. A WarrantsA The following table sets forth activity with respect to the CompanyA s warrants to purchase Common Stock for the nine months ended September 30, 2024 (shares in thousands): A SCHEDULE OF WARRANT OUTSTANDINGA A 2024A A SharesA Price (1)A A Term (2)A Outstanding, at December 31A A 2,821A A \$13.15A A 4.3A Grants of warrants:A A A A A A A A A Private placementA A 6,366(3)A A A A A A A Consultants for servicesA A 4(4)A A A A A A Warrant inducementA A 1,471(5)A A A A A A ExercisedA A (1,394)(6)A A A A A A A ForfeitedA A (24)A A A A A A A Outstanding, at September 30A A 9,244(7)A A \$2.98A A 4.3A Exercisable, at September 30A A 9,095(8)A A \$2.90A A 4.3A (1) Represents the weighted average exercise price. A (2) Represents the weighted average remaining contractual term until the warrants expire. A (3) In June 30, 2024, the Company granted warrants in connection with a private placement consisting of warrants to purchase up to an aggregate of 3,220,266 shares of common stock at an exercise price of \$2.04 per share, and pre-funded warrants to purchase up to an aggregate of 3,050,768 with a relative fair value of approximately \$7.5 million which was recorded to additional paid-in capital at the time of issuance. In September 30, 2024, the Company granted warrants in connection with a private placement consisting of warrants to purchase up to an aggregate of 95,467 shares of common stock at an exercise price of \$3.975 per share, with a relative fair value of approximately \$0.3 million which was recorded to additional paid-in capital at the time of issuance. A (4) During the second quarter of 2024, the Company granted warrants to purchase up to an aggregate of 4,000 shares of common stock at an exercise price of \$2.38 per share, to consultant for business development services. A (5) In February 2024, the Company granted warrants in connection with a warrant inducement consisting of warrants to purchase up to an aggregate of 1,470,592 shares of common stock at an exercise price of \$5.05 per share, with a relative fair value of approximately \$3.9 million which was recorded to additional paid-in capital at the time of issuance. A (6) During the first quarter of 2024, the Company issued an aggregate of 1,393,393 shares of common stock from the exercise of warrants previously issued in November 2023. A (7) As of September 30, 2024, the aggregate intrinsic value of warrants outstanding was \$0 million. A (8) As of September 30, 2024, the aggregate intrinsic value of warrants exercisable was \$0 million. A For the nine months ended September 30, 2024, the valuation assumptions for warrants issued were estimated on the measurement date using the BSM option-pricing model with the following weighted-average assumptions: A SCHEDULE OF WEIGHTED-AVERAGE ASSUMPTIONS USED IN THE FAIR VALUE A A 2024A A A Measurement date closing price of Common Stock (1)A \$3.08A Contractual term (years) (2)A 5.0A Risk-free interest rateA 3.1% VolatilityA 140% Dividend yieldA 0% A A (1) Closing price on grant date. A A (2) The valuation of warrants is based on the expected term. A X - ReferencesNo definition available. + Details Name: VVOS DisclosureStockOptionsAndWarrantsAbstract Namespace Prefix: VVOS Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionStock Options And Warrants [Text Block] + ReferencesNo definition available. + Details Name: VVOS StockOptionsAndWarrantsTextBlock Namespace Prefix: VVOS Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 29 R18.htm IDEA: XBRL DOCUMENT v3.24.3 INCOME TAXES 9 Months Ended Sep. 30, 2024 Income Tax Disclosure [Abstract] A INCOME TAXES NOTE 10 - INCOME TAXES A Income tax expense during interim periods is based on applying an estimated annual effective income tax rate to year-to-date income, plus any significant unusual or infrequently occurring items which are recorded in the interim period. The provision for income taxes for the three and nine months ended September 30, 2024 and 2023 differs from the amount that would be provided by applying the statutory U.S. federal income tax rate of 21% to pre-tax income primarily due to permanent differences, state taxes and change in valuation allowance. A full valuation allowance was in effect, which resulted in the CompanyA s zero tax expense. A Management assesses the available positive and negative evidence to estimate if sufficient future taxable income will be generated to use the existing deferred tax assets. A significant piece of objective negative evidence evaluated was the cumulative loss incurred since inception. Such objective evidence limits the ability to consider other subjective evidence such as the CompanyA s projections for future growth. On the basis of this evaluation, a full valuation allowance has been recorded at September 30, 2024 and December 31, 2023 to record the deferred tax asset that is not likely to be realized. A The computation of the annual estimated effective tax rate at each interim period requires certain estimates and significant judgement including, but not limited to, the expected operating income for the year, projections of the proportion of income earned and taxed in various jurisdictions, permanent and temporary differences, and the likelihood of recovering deferred tax assets generated in the current year. The accounting estimates used to compute the provision for income taxes may change as new events occur, more experience is obtained, additional information becomes known or as the tax environment changes. A X - ReferencesNo definition available. + Details Name: us-gaap IncomeTaxDisclosureAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for income tax. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12C -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12CReference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12B -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12BReference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 270 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477891/740-270-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.1.5.Q1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-13Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/740/tableOfContentReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-14Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 21 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-21Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 17 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-17Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 11.C) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-2Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482603/740-30-50-2 + Details Name: us-gaap IncomeTaxDisclosureTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 30 R19.htm IDEA: XBRL DOCUMENT v3.24.3 COMMITMENTS AND CONTINGENCIES 9 Months Ended Sep. 30, 2024 Commitments and Contingencies Disclosure [Abstract] A COMMITMENTS AND CONTINGENCIES NOTE 11 - COMMITMENTS AND CONTINGENCIES A COVID-19 Pandemic A Our business was materially impacted by COVID-19 in 2020 and to some extent thereafter and through the early part of 2023 due to the actions of governmental bodies that mandated quarantines and lockdowns that resulted in many of our VIPs and potential VIPs having to close their offices. The impact of COVID-19 on our business diminished somewhat as 2023 progressed. However, the residual effects of the pandemic on dental workforce availability as well as patient precautionary measures continued to negatively impact our VIP dental practices and our revenue across the U.S. and Canada during 2022 and into 2023. We believe new enrollments during at least the first half of 2023 continued to be negatively impacted by the ongoing overall workforce uncertainties in the dental market. Thus far in 2024, we do not believe COVID-19 issues are impacting our business in any material way. We continue to monitor the overall landscape of potential viral or other diseases which may pose a threat, and we will respond appropriately should any such threats materialize. A Inflation, the War in Ukraine and Middle East Hostilities A The Company believes that as the U.S. experiences a persistent and protracted period of inflation, which has increased (and may continue to increase), the Company and its suppliersA s costs as well as the end cost of the CompanyA s products to consumers may also increase. In the early part of 2024, there is considerable economic and capital markets uncertainty arising out of several global factors, including but not limited to, RussiaA s ongoing war in Ukraine, the Hamas attacks on Israel in October of 2023, IsraelA s response to those attacks, (including military engagement in Lebanon and with Iran) have emerged as potential barriers to both near and long-term economic recovery. A A If an economic recession or depression commences and is sustained, it could have a material adverse effect on our business as demand for our products could decrease. To date, the Company has been able to manage inflation risk without a material adverse impact on its business or results of operations. However, inflationary pressures (including increases in the price of raw material components of the CompanyA s appliances) made it necessary for the Company to adjust its standard pricing for its appliance products effective May 1, 2022, and we may have to do so again in 2024. The full impact of such price adjustments on sales or demand for the CompanyA s products is not fully known at this time and may require the Company to adjust other aspects of its business as it seeks to grow revenue and, ultimately, achieve profitability and positive cash flow from operations. A An additional inflation-related risk is the Federal ReserveA s response, which included significant increases, and more recently decreases, in interest rates. Such actions have, in times past, created unintended consequences in terms of the impact on housing starts, overall manufacturing, capital markets, and banking. If such disruptions become systemic, like in the recession of 2008, then the impact on the CompanyA s revenue, earnings potential and access to capital of both inflation and inflation-fighting responses would be impossible to know or calculate. A These conditions could cause an economic recession or depression to commence, and if such recession or depression is sustained, it could have a material adverse effect on the CompanyA s business as demand for its products could decrease. Such conditions have also had, and may continue to have, an adverse effect on the capital markets, with public stock price decreases and volatility, which could make it more difficult for the Company to raise needed capital at the appropriate time. A X - ReferencesNo definition available. + Details Name: us-gaap CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for commitments and contingencies. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 405 -SubTopic 30 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/405-30/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 440 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -

share. The warrants are initially exercisable commencing January 9, 2023 through their expiration date of July 9, 2028. Á On November 2, 2023, the Company closed a private placement (the “November 2023 Private Placement”) with an institutional investor pursuant to which the Company sold an aggregate of \$4.0 million of securities in a private placement consisting of (i) 130,000 shares of Common Stock, (ii) a pre-funded warrant to purchase 850,393 shares of Common Stock at an exercise price of \$0.0001 per share, (iii) a five-year Series A Common Stock Purchase Warrant to purchase up to 980,393 shares of Common Stock with an exercise price of \$3.83 per share and (iii) an 18-month Series B Common Stock Purchase Warrant (the “Series B Warrant”) to purchase up to 980,393 shares of Common Stock with an exercise price of \$3.83 per share. Issuance costs associated with the November 2023 Private Placement were approximately \$0.5 million. Á In addition, as part of the November 2023 Private Placement, we agreed to amend the existing outstanding common stock purchase warrant held by the purchaser and issued in January 2023 to purchase up to an aggregate of 266,667 shares of Common Stock at an exercise price of \$30.00 per share with an expiration date of July 5, 2028. Such amendment, which became effective upon the closing of the November 2023 Private Placement, reduced the exercise price of the January warrant to \$3.83 per share and extended the expiration date of such warrant to November 2, 2028. The amendment also restated in its entirety the definition of “Black Scholes Value” contained in the January warrant which resulted in the classification of the warrant from liability to equity. The liability associated with those warrants was initially recorded at fair value in the Company’s consolidated balance sheet upon issuance, and subsequently re-measured as of March 31, 2023, June 30, 2023, September 30, 2023, and November 2, 2023 when the November 2023 Private Placement closed. The changes in the fair value between issuance, the March 31, 2023 measurement date, the June 30, 2023 measurement date, the September 30, 2023, and the November 2, 2023 measurement date are recorded as a component of other income (expense), in the consolidated statement of operations. Á Recurring Fair Value Measurements Á For the three and nine months ended September 30, 2024, the Company did not have any assets and liabilities classified as Level 1, Level 2 or Level 3. The Company concluded that the warrants issued in connection with the private placement, met the definition of a liability under ASC 480, Distinguishing Liabilities from Equity and classified the liability as Level 3. For the nine months ended September 30, 2023, the Company did not have any assets and liabilities classified as Level 1 or Level 2, and had a warranty liability measured at fair value using significant unobservable inputs (Level 3) of approximately \$0.6 million. Á The Company’s policy is to recognize asset or liability transfers among Level 1, Level 2 and Level 3 as of the actual date of the events or change in circumstances that caused the transfer. During the three and nine months ended September 30, 2024, and 2023 the Company had no transfers of its assets or liabilities between levels of the fair value hierarchy. Á Significant Concentrations Á Credit Risk Á Financial instruments that potentially expose the Company to concentrations of credit risk consist principally of cash and cash equivalents on deposit with financial institutions, the balances of which frequently exceed federally insured limits. Management monitors the soundness of these financial institutions and believes the Company’s risk is negligible. The Company has not experienced any losses in such accounts. If any of the financial institutions with whom the Company does business was to be placed into receivership, the Company may be unable to access the cash they have on deposit with such institutions. If the Company were unable to access cash and cash equivalents as needed, the financial position and ability to operate the business could be adversely affected. As of September 30, 2024, the Company had cash and cash equivalents with three financial institutions in the United States with an aggregate balance of \$6.3 million. Á Generally, credit risk with respect to accounts receivable is diversified due to the number of entities comprising the Company’s customer base and their dispersion across different geographies and industries. The Company performs ongoing credit evaluations on certain customers and generally does not require collateral on accounts receivable. No single customer represented more than 10% of our accounts receivable as of September 30, 2024. The Company maintains reserves for potential bad debts. Á Supplier Concentration Á As previously disclosed, the Company relies on third-party suppliers and contract manufacturers for the raw materials and components used in our appliances and to manufacture and assemble our products. As of September 30, 2024, the Company had five suppliers that accounted for approximately 80% of the Company’s total purchases during the year. The Company expects to maintain existing relationships with these vendors. X - DefinitionThe entire disclosure for financial instruments. This disclosure includes, but is not limited to, fair value measurements of short and long term marketable securities, international currencies forward contracts, and auction rate securities. Financial instruments may include hedging and non-hedging currency exchange instruments, derivatives, securitizations and securities available for sale at fair value. Also included are investment results, realized and unrealized gains and losses as well as impairments and risk management disclosures. + ReferencesNo definition available. + Details Name: us-gaap_FinancialInstrumentsDisclosureTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType:Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_InvestmentsAllOtherInvestmentsAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType:Balance Type: na Period Type: duration XML 33 R22.htm IDEA: XBRL DOCUMENT v3.24.3 ORGANIZATION, DESCRIPTION AND SIGNIFICANT ACCOUNTING POLICIES (Policies) 9 Months Ended Sep. 30, 2024 Accounting Policies [Abstract] Á Organization Organization Á BioModeling Solutions, Inc. (“BioModeling”) was organized on March 20, 2007 as an Oregon limited liability company, and subsequently incorporated in 2013. On August 16, 2016, BioModeling entered into a share exchange agreement (the “SEA”) with First Vivos, Inc., a Texas corporation (“First Vivos”), and Vivos Therapeutics, Inc., a Wyoming corporation (“Vivos”), which was established on July 7, 2016 to facilitate the SEA transaction. Pursuant to the SEA, all of the outstanding shares of common stock and warrants of BioModeling and all of the shares of common stock of First Vivos were exchanged for newly issued shares of common stock and warrants of Vivos, the legal acquirer. Á The transaction was accounted for as a reverse acquisition and recapitalization, with BioModeling as the acquirer for financial reporting and accounting purposes. Upon the consummation of the merger, the historical financial statements of BioModeling became the Company’s historical financial statements and recorded at their historical carrying amounts. Á On August 12, 2020, Vivos reincorporated from Wyoming to become a domestic Delaware corporation under Delaware General Corporate Law. Accordingly, as used herein, the term “the Company,” “we,” “us,” “our,” and similar terminology refer to Vivos Therapeutics, Inc., a Delaware corporation, and its consolidated subsidiaries. As used herein, the term “Common Stock” refers to the common stock, \$0.0001 par value per share, of Vivos Therapeutics, Inc., a Delaware corporation. Á Reverse Stock Split Á On October 25, 2023, the Company effected a reverse stock split of its outstanding shares of common stock at a ratio of 1-for-25 (the “Reverse Stock Split”). The Reverse Stock Split, which was approved by the Company’s Board of Directors under authority granted by the Company’s stockholders at the Company’s 2023 Annual Meeting of Stockholders held on September 22, 2023, was consummated pursuant to a Certificate of Amendment filed with the Secretary of State of Delaware on October 25, 2023 (the “Certificate of Amendment”). Unless the context otherwise requires, all references in the accompanying financial statements, these footnotes to the financial statements in general to shares of the Company’s common stock, including prices per share of the common stock, reflect the Reverse Stock Split. Fractional shares were not issued, and the final number of shares were rounded up to the next whole share. Á Description of Business Description of Business Á We are a medical technology and services company that features a comprehensive suite of proprietary oral appliances and therapeutic treatments. Our products non-surgically treat certain maxillofacial and developmental abnormalities of the mouth and jaws that are closely associated with breathing and sleep disorders such as mild to severe obstructive sleep apnea (“OSA”) and snoring in adults. The Company offers three separate clinical pathways or programs to providers: Guided Growth and Development, Lifeline, and Complete Airway Repositioning and Expansion (“CARE”). Each program features certain oral appliances coupled with specific therapeutic treatments, and each clinical pathway is intended to address the specific needs of a diverse patient population with different patient needs. For example, the Guided Growth and Development program features the Vivos Guide and PEX appliances along with adjunctive, non-Company therapies used by a dentist (such as CO2 laser treatments and other therapies) designed for treating palatal growth (growth of the mouth roof) and expansion in pediatric patients as they grow. The mid-range priced Lifeline program features a selection of mandibular advancement devices (“MADs”) such as the Versa and Vida Sleep which are FDA 510(k) cleared for mild-to-moderate OSA in adults, along with the patented Vida appliance, which is FDA 510(k) cleared as unspecified classification for the alleviation of Temporomandibular Joint Dysfunction (“TMJ”) symptoms, bruxism, migraine headaches, and nasal dilation. Á The Company’s flagship CARE program, which is part of The Vivos Method, features the Company’s patented DNA, mRNA and mmRNA appliances, which are also FDA 510(k) cleared for mild-to-severe OSA and snoring in adults. The Vivos Method may also include adjunctive myofunctional, chiropractic/physical therapy, and laser treatments that, when properly used with the CARE appliances, constitute a powerful non-invasive and cost-effective means of reducing or eliminating OSA symptoms. In a small subset of a study, the data has actually shown that The Vivos Method can reverse OSA symptoms in a large portion (up to 80%) of patients. The primary competitive advantage of The Vivos Method over other OSA therapies is that The Vivos Method’s typical course of treatment is limited in most cases to 12 to 15 months, and it is possible not to need lifetime intervention, unlike CPAP and neuro-stimulation implants. Additionally, out of over 47,000 patients treated to date worldwide with the Company’s entire current suite of products, there have been very few instances of relapse. Á The Company also offers a suite of diagnostic and support products and services to dental and medical providers and distributors who treat patients with OSA or related conditions. Such products and services include (i) VivoScore home sleep screenings and tests (powered by SleepImage® technology), (ii) AireO2 (an electronic health record program designed specifically for use by dentists treating sleep patients), (iii) Treatment Navigator (a concierge service to assist a provider in educating and supporting the doctors as they navigate insurance coverage, diagnostic indications and treatment options), (iv) Billing Intelligence Services (“BIS”) (which optimizes medical and dental reimbursement), (v) advanced training and continuing education courses at the Company’s Vivos Institute in Denver, Colorado, (vi) MyoCorrect, a service through which Vivos-trained providers can provide orofacial myofunctional therapy (“OMT”) to patients via a telemedicine platform, and (vii) the Company’s Medical Integration Division (“MID”), which manages independent medical practices under management and development agreements which pays the Company from six (6%) to eight (8%) percent of all net revenue from sleep-related services as well as development fees. Á Another aspect of the Company’s business model is to teach, train, and support dentists, medical doctors, and distributors in the use of the Company’s products and services. Dentists who use the Company’s products and services typically enroll in a variety of live or online training and educational programs offered through the Company’s Vivos Institute: an 18,000 sq. ft. facility located near the Denver International Airport. Dentists are able to select the specific program or clinical pathway that they want to focus on, such as Guided Growth and Development or Lifeline or both. Dentists may also enroll in the VIP program for the complete set training, educational, and support services available in all three clinical pathway programs. Dentists enrolled in the VIP Program are referred to as “VIPs.” The Company charges upfront enrollment fees to educate and train new providers. The Company also charges for the ancillary support services listed above and views each product and service as a revenue/profit center. Á Further, in an effort to expand its potential for revenue generation, in June 2024, the Company entered into a strategic marketing and distribution alliance with an operator of multiple sleep testing and treatment centers in Colorado, under which each party’s products and services will be offered together as a comprehensive solution to OSA patients seeking obstructive sleep apnea treatment. Under this model, the Company will invoice patients (rather than dentists), for treatment by Vivos employed dentists. The Company anticipates this will be the first of a series of similar alliances across the country, marking an important pivot in the Company’s marketing and distribution model for treating patients and distributing its cutting edge OSA appliances. Á Basis of Presentation and Consolidation Basis of Presentation and Consolidation Á The Company’s unaudited condensed consolidated financial statements have been prepared in accordance with U.S. generally accepted accounting principles (“GAAP”). Any reference in these notes to applicable guidance is meant to refer to the authoritative GAAP as found in the Accounting Standards Codification (“ASC”) and Accounting Standards Updates (“ASU”) of the Financial Accounting Standards Board (“FASB”). Á In the opinion of management, the accompanying unaudited condensed consolidated financial statements include all adjustments, consisting of normal recurring adjustments, which are necessary to present fairly the Company’s financial position, results of operations, and cash flows. The condensed consolidated balance sheet at December 31, 2023 has been derived from audited financial statements at that date. The interim results of operations are not necessarily indicative of the results that may occur for the full fiscal year. Certain information and footnote disclosure normally included in the financial statements prepared in accordance with GAAP have been condensed or omitted pursuant to instructions, rules, and regulations prescribed by the United States Securities and Exchange Commission (“SEC”). Á The Company believes that the disclosures provided herein are adequate to make the information presented not misleading when these unaudited condensed consolidated financial statements are read in conjunction with the December 31, 2023 audited consolidated financial statements contained in the Company’s 2023 Annual Report on Form 10-K, which was filed with the Securities and Exchange Commission on March 28, 2024. Á Emerging Growth Company Status Emerging Growth Company Status Á The Company is an “emerging growth company” (an “EGC”), as defined in Section 2(a) of the Securities Act, as modified by the Jumpstart Our Business Startups Act of 2012 (the “JOBS Act”), and as a result, the Company may take advantage of certain exemptions from various reporting requirements that are applicable to other public companies that are not EGCs. These include, but are not limited to, not being required to comply with the auditor attestation requirements of Section 404 of the Sarbanes-Oxley Act of 2002 (the “Sarbanes-Oxley Act”), reduced disclosure obligations regarding executive compensation, and exemptions from the requirements of holding a nonbinding advisory vote on executive compensation and shareholder approval of any golden parachute payments not previously approved. Á Further, Section 102(b)(1) of the JOBS Act exempts EGCs from being required to comply with new or revised financial accounting standards until private companies (that is, those that have not had a Securities Act registration statement declared effective or do not have a class of securities registered under the Securities Exchange Act of 1934, as amended (the “Exchange Act”) are required to comply with the new or revised financial accounting standards. The JOBS Act provides that a company can elect to opt out of the extended transition period and comply with the requirements that apply to non-EGC but any such election to opt out is irrevocable. The Company currently expects to retain its status as an EGC until the year ending December 31, 2026, but this status could end sooner under certain circumstances. Á Revenue Recognition Revenue Recognition Á The Company generates revenue from the sale of products and services. A significant majority of the Company’s revenues are generated from enrolling dentists as either (i) Guided Growth and Development VIPs; (ii) Lifeline VIPs; (iii) combined Guided Growth and Development and Lifeline VIPs; or Premier Vivos Integrated Providers (“Premier VIPs”). Prior to the second quarter of 2023, the majority of VIP enrollments were Premier VIPs. The other, lower priced enrollments were piloted in prior fiscal quarters on a limited basis. They were officially adopted during the second quarter of 2023. For each VIP program, revenue is recognized when control of the products or services is transferred to customers (i.e., VIP dentists ordering such products or services for their patients) in a manner that reflects the consideration the Company expects to be entitled to in exchange for those products and services. Á Following the guidance of ASC Topic 606, Revenue from Contracts with Customers (“ASC 606”) and the applicable provisions of ASC Topic 842, Leases (“ASC 842”), the Company determines revenue recognition through the following five-step model, which entails: Á 1) identification of the promised goods or services in the contract; Á 2) determination of whether the promised goods or services are performance obligations, including whether they are distinct in the context of the contract; Á 3) measurement of the transaction price, including the constraint on variable consideration; Á 4) allocation of the transaction price to the performance obligations; and Á 5) recognition of revenue when, or as the Company satisfies each performance obligation. Á Service Revenue Á VIP Enrollment Revenue Á The Company reviews its VIP enrollment contracts from a revenue recognition perspective using the 5-step method outlined above. All program enrollees, irrespective of their level of enrollment, are commonly referred to as VIPs, unless it is necessary to specify their particular program. Once it is determined that a contract exists (i.e., a VIP enrollment agreement is executed and payment is received), service revenue related to VIP enrollments is recognized when the underlying services are performed. The price of the Premier VIP enrollment that the VIP pays upon execution of the contract is significant, running at approximately \$26,200, with different entry levels for the various programs described above. Unearned revenue reported on the balance sheet as contract liability represents the portion of fees paid by VIP customers for services that have not yet been performed as of the reporting date and are recorded as the service is rendered. The Company recognizes this revenue as performance obligations are met. Accordingly, the contract liability for unearned revenue is a significant liability for the Company. Provisions for discounts are provided in the same period that the related revenue from the products and/or services is recorded. Á The Company enters into programs that may provide for multiple performance obligations. Commencing in 2018, the Company began enrolling medical and dental professionals in a one-year program (now known as the Premier VIP Program) which includes training in a highly personalized, deep immersion workshop format which provides the Premier VIP dentist access to a team who is dedicated to creating a successful integrated practice. Á VIP enrollment fees include multiple performance obligations which vary on a contract-by-contract basis. The performance obligations included with enrollments may include sleep apnea rings, a six or twelve month BIS subscription, a marketing package, lab credits and the right to sell our appliances. The Company allocates the transaction price of a VIP enrollment contract to each performance obligation under such contract using the relative standalone selling price method. The relative standalone price method is based on the proportion of the standalone selling price of each performance obligation to the sum of the total standalone selling prices of all the performance obligations in the contract. Á The right to sell is similar to a license of intellectual property

because without it the VIP cannot purchase appliances from the Company. The right to sell performance obligation includes the Vivos training and enrollment materials which prepare dentists for treating their patients using The Vivos Method. Á Because the right to sell is never sold outside of VIP contracts, and VIP contracts are sold for varying prices, the Company believes that it is appropriate to estimate the standalone selling price of this performance obligation using the residual method. As such, the observable prices of other performance obligations under a VIP contract will be deducted from the contract price, with the residual being allocated to the right to sell performance obligation. Á The Company uses significant judgements in revenue recognition including an estimation of customer life over which it recognizes the right to sell. The Company has determined that Premier VIPs who do not complete sessions 1 and 2 of training rarely complete training at all and fail to participate in the Premier VIP program long term. Since the beginning of the Premier VIP program, just under one-third of new VIP members fall into this category, and the revenue allocated to the right to sell for those VIPs is accelerated at the time in which it becomes remote that a VIP will continue in the program. Revenue is recognized in accordance with each individual performance obligation unless it becomes remote the VIP will continue, at which time the remainder of revenue is accelerated and recognized in the following month. Those VIPs who complete training typically remain active for a much longer period, and revenue from the right to sell for those VIPs is recognized over the estimated period of which those VIPs will remain active. Because of various factors occurring year to year, the Company has estimated customer life for each year a contract is initiated. The estimated customer lives are calculated separately for each year and have been estimated at 15 months for 2020, 14 months for 2021, 18 months for 2022, 23 months for 2023, and 27 months in 2024, as a result of customers staying active for longer periods of time. The right to sell is recognized on a sum of the yearsâ€™ digits method over the estimated customer life for each year as this approximates the rate of decline in VIPs purchasing behaviors we have observed. Á Other Service Revenue Á In addition to VIP enrollment service revenue, in 2020 the Company launched BIS, an additional service on a monthly subscription basis, which includes the Companyâ€™s AireO2 medical billing and practice management software. Revenue for these services is recognized monthly during the month the services are rendered. Á The Company also offers its VIPs the ability to provide MyoCorrect to the VIPâ€™s patients as part of treatment with The Vivos Method. The program includes packages of treatment sessions that are sold to the VIPs and resold to their patients. Revenue for MyoCorrect services is recognized over the 12-month performance period as therapy sessions occur. Á Á Allocation of Revenue to Performance Obligations Á The Company identifies all goods and services that are delivered separately under a sales arrangement and allocates revenue to each performance obligation based on relative fair values. These fair values approximate the prices for the relevant performance obligation that would be charged if those services were sold separately, and are recognized over the relevant service period of each performance obligation. After allocation to the performance obligations, any remainder is allocated to the right to sell under the residual method and is recognized over the estimated customer life. In general, revenues are separated between durable medical equipment (product revenue) and education and training services (service revenue). Á Treatment of Discounts and Promotions Á From time to time, the Company offers various discounts to its customers. These include the following: Á Á 1) Discount for cash paid in full Á 2) Conference or trade show incentives, such as subscription enrollment into the SleepImage® home sleep test program, or a free trial period for the SleepImage® lease program Á 3) Negotiated concessions on annual enrollment fee Á 4) Credits/rebates to be used towards future product orders such as lab rebates Á The amount of the discount is determined up front prior to the sale. Accordingly, measurement is determined before the sale occurs and revenue is recognized based on the terms agreed upon between the Company and the customer over the performance period. In rare circumstances, a discount has been given after the sale during a conference which is offering a discount to full price. In this situation, revenue is measured and the change in transaction price is allocated over the remaining performance obligation. Á The amount of consideration can vary by customer due to promotions and discounts authorized to incentivize a sale. Prior to the sale, the customer and the Company agree upon the amount of consideration that the customer will pay in exchange for the services the Company provides. The net consideration that the customer has agreed to pay is the expected value that is recognized as revenue over the service period. At the end of each reporting period, the Company updates the transaction price to represent the circumstances present at the end of the reporting period and any changes in circumstances during the reporting period. Á Product Revenue Á In addition to revenue from services, the Company also generates revenue from the sale of its line of oral devices and preformed guides (known as appliances or systems) to its customers, the VIP dentists or OSA patients. These include the DNA appliance®, mRNA appliance®, the mmRNA appliance, the Versa, the Vida, the Vida Sleep and others. The Company expanded its product offerings in the first quarter of 2023 via the acquisition of certain U.S. and international patents, product rights, and other miscellaneous intellectual property from Advanced Facialdantics, LLC, a New York limited liability company (â€œAFDâ€). Revenue from appliance sales is recognized when the control of a product is transferred to the VIP in an amount that reflects the consideration it expects to be entitled to in exchange for those products. The VIP in turn charges the VIPâ€™s patient and or patientâ€™s insurance a fee for the appliance and for his or her professional services in measuring, fitting, and installing the appliance and educating the patient as to its use. The Company contracts with VIPs for the sale of the appliance and is not involved in the sale of the products and services from the VIP to the VIPâ€™s patient. Á The Companyâ€™s appliances are similar to a retainer that is worn in the mouth after braces are removed. Each appliance is unique and is fitted to the patient. The Company utilizes its network of certified VIPs throughout the United States and in some non-U.S. jurisdictions (notably Canada and Australia) to sell the appliances to their customers as well as in two dental centers that the Company operates. The Company utilizes third party contract manufacturers or labs to produce its patient-customized, patented appliances and its preformed guides. The manufacturer designated by the Company produces the appliance in strict adherence to the Companyâ€™s patents, design files, treatments, processes and procedures and under the direction and specific instruction of the Company, ships the appliance to the VIP who ordered the appliance from the Company. All of the Companyâ€™s contract manufacturers are required to follow the Companyâ€™s master design files in production of appliances or the lab will be in violation of the FDAâ€™s rules and regulations. The Company performed an analysis and concluded it is the principal in the transaction since it has control of the product and is reporting revenue gross. The Company bills the VIP the contracted price for the appliance which is recorded as product revenue. Product revenue is recognized once the appliance ships to the VIP under the direction of the Company. Á Á In support of the VIPs using the Companyâ€™s appliances for their patients, the Company utilizes a team of trained technicians to measure, order and fit each appliance. Revenue is recognized differently for Company owned centers and distribution alliances with third party sleep centers than it does for revenue from VIPs. Upon scheduling the patient (which is the Companyâ€™s customer in this case), the center takes a deposit and reviews the patientâ€™s insurance coverage. The Company recognizes revenue in the centers after the appliance is received from the manufacturer and once the appliance is fitted and provided to the patient. Á The Company offers certain dentists (known as Clinical Advisors) discounts to standard VIP pricing. This is done to help encourage Clinical Advisors, who help the VIPs with technical aspects of the Companyâ€™s products, to purchase Company products for their own practices. In addition, from time to time, the Company offers credits to incentivize VIPs to adopt the Companyâ€™s products and increase case volume within their practices. These incentives are recorded as a liability at issuance and are deducted from the related product sale at the time the credit is used. Á Use of Estimates Use of Estimates Á The preparation of financial statements and related disclosures in conformity with U.S. GAAP requires the Company to make judgments, assumptions, and estimates that affect the amounts reported in its consolidated financial statements and accompanying notes. The Company bases its estimates and assumptions on existing facts, historical experience, and various other factors that it believes are reasonable under the circumstances, to determine the carrying values of assets and liabilities that are not readily apparent from other sources. The Companyâ€™s significant accounting estimates include, but are not necessarily limited to, assessing collectability on accounts receivable, determining customer life and breakage related to recognizing revenue for VIP contracts, impairment of goodwill and long-lived assets; valuation assumptions for assets acquired in asset acquisitions; valuation assumptions for stock options, warrants, warrant liabilities and equity instruments issued for goods or services; deferred income taxes and the related valuation allowances; and the evaluation and measurement of contingencies. The Company believes it has made appropriate accounting estimates based on the facts and circumstances available as of the reporting date. To the extent there are material differences between the Companyâ€™s estimates and the actual results, the Companyâ€™s future consolidated results of operations will be affected. Á Cash and Cash Equivalents Cash and Cash Equivalents Á All highly liquid investments purchased with an original maturity of three months or less that are freely available for the Companyâ€™s immediate and general business use are classified as cash and cash equivalents. Á Accounts Receivable, Net Accounts Receivable, Net Á Accounts receivable represent amounts due from customers in the ordinary course of business and are recorded at the invoiced amount and do not bear interest. Accounts receivable are stated at the net amount expected to be collected, using an expected credit loss methodology to determine the allowance for expected credit losses. The Company evaluates the collectability of its accounts receivable and determines the appropriate allowance for expected credit losses based on a combination of factors, including the aging of the receivables, historical collection trends, and charge-offs. When the Company is aware of a customerâ€™s inability to meet its financial obligation, the Company may individually evaluate the related receivable to determine the allowance for expected credit losses. The Company uses specific criteria to determine uncollectible receivables to be charged-off, including bankruptcy filings, the referral of customer accounts to outside parties for collection, and the length that accounts remain past due. Á Property and Equipment, Net Property and Equipment, Net Á Property and equipment are stated at historical cost less accumulated depreciation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, which ranges from 3 to 5 years. Amortization of leasehold improvements is recognized using the straight-line method over the shorter of the life of the improvement or the term of the respective leases which range between 5 and 7 years. The Company does not begin depreciating assets until assets are placed in service. Á Á Intangible Assets, Net Intangible Assets, Net Á Goodwill is the excess of acquisition cost of an acquired entity over the fair value of the identifiable net assets acquired. Goodwill is not amortized but tested for impairment annually or whenever indicators of impairment exist. These indicators may include a significant change in the business climate, legal factors, operating performance indicators, competition, sale or disposition of a significant portion of the business or other factors. We test for impairment annually as of December 31. There were no quantitative or qualitative indicators of impairment that occurred for the year ended December 31, 2023, or for the three and nine months ended September 30, 2024, accordingly no impairment was required. Á Intangible assets consist of assets acquired from First Vivos and costs paid to (i) MyoCorrect, from whom the Company acquired certain assets related to its OMT service in March 2021, (ii) Lyon Management and Consulting, LLC and its affiliates (â€œLyon Dentalâ€), from whom the Company acquired certain medical billing and practice management software, licenses and contracts in April 2021 (including the software underlying AireO2) for work related to the Companyâ€™s acquired patents, intellectual property and customer contracts and (iii) AFD, from whom the Company acquired certain U.S. and international patents, trademarks, product rights, and other miscellaneous intellectual property in March 2023. The identifiable intangible assets acquired from First Vivos and Lyon Dental for customer contracts are amortized using the straight-line method over the estimated life of the assets, which approximates 5 years (See Note 5). The costs paid to MyoCorrect, Lyon Dental and AFD for patents and intellectual property are amortized over the life of the underlying patents, which approximates 15 years. Á Impairment of Long-lived Assets Impairment of Long-lived Assets Á We review and evaluate the recoverability of long-lived assets whenever events or changes in circumstances indicate that an assetâ€™s carrying amount may not be recoverable. Such circumstances could include, but are not limited to, (1) a significant decrease in the market value of an asset, (2) a significant adverse change in the extent or manner in which an asset is used, or (3) an adverse action or assessment by a regulator. We measure the carrying amount of the asset against the estimated undiscounted future cash flows associated with it. Should the sum of the expected future net cash flows be less than the carrying value of the asset being evaluated, an impairment loss would be recognized. The impairment loss would be calculated as the amount by which the carrying value of the asset exceeds its fair value. The fair value is measured based on quoted market prices, if available. If quoted market prices are not available, the estimate of fair value is based on various valuation techniques, including the discounted value of estimated future cash flows. The evaluation of asset impairment requires us to make assumptions about future cash flows over the life of the asset being evaluated. These assumptions require significant judgment and actual results may differ from assumed and estimated amounts. There were no quantitative or qualitative indicators of impairment that occurred for the year ended December 31, 2023, or for the three and nine months ended September 30, 2024, accordingly no impairment was required. Á Equity Offering Costs Equity Offering Costs Á Commissions, legal fees and other costs that are directly associated with equity offerings are capitalized as deferred offering costs, pending a determination of the success of the offering. Deferred offering costs related to successful offerings are charged to additional paid-in capital in the period it is determined that the offering was successful. Deferred offering costs related to unsuccessful equity offerings are recorded as an expense in the period when it is determined that an offering is unsuccessful. Á Employee Retention Tax Credit Employee Retention Tax Credit Á The employee retention tax credit (â€œERTCâ€) for 2020 was established under the Coronavirus Aid, Relief, and Economic Security Act of 2020 (the â€œCARES Actâ€) and amended by the Taxpayer Certainty and Disaster Tax Relief Act of 2020 (the â€œRelief Actâ€). The ERTC provided for changes in the employee retention credit for 2020 and provided an additional credit for the first, second and third calendar quarters of 2021. Employers are eligible for the credit if they experienced either a full or partial suspension of operations during any calendar quarter because of governmental orders due to the COVID-19 pandemic or if they experienced a significant decline in gross receipts based on a comparison of quarterly revenue results for 2020 and/or 2021 and the corresponding quarters in 2019. The ERTC is a refundable credit that employers can claim on qualified wages paid to employees, including certain health insurance costs. Á Á According to the Internal Revenue Service (â€œIRSâ€) Notice 2021-20, â€œGuidance on the Employee Retention Credit under Section 2301 of the Coronavirus Aid, Relief, and Economic Security Act,â€ the period during which there is a significant decline in gross receipts is determined by identifying the first quarter in 2020 in which the gross receipts are less than 50% of its gross receipts for the same period in 2019. The employee retention credit is available only to eligible employers. Section 2301(c)(2)(A) of the CARES Act defines the term â€œeligible employerâ€ as any employer carrying on a trade or business during calendar year 2020, and, with respect to any calendar quarter, for which (1) the operation of the trade or business carried on during calendar year 2020 is fully or partially suspended due to orders from an appropriate governmental authority limiting commerce, travel, or group meetings (for commercial, social, religious, or other purposes) due to COVID-19, or (2) such calendar quarter is within the period in which the employer had a significant decline in gross receipts, as described in section 2301(c)(2)(B) of the CARES Act. VIP dentists and potential VIPs were forced to close their offices during 2020 as a result of COVID-19. Therefore, the Company qualifies as an eligible employer under this under the CARES Act. Á Section 2301(c)(3)(A)(ii) of the CARES Act also provides that if an eligible employer averaged 100 or fewer employees in 2019 (a â€œsmall eligible employerâ€), qualified wages are those wages paid by the eligible employer with respect to an employee during any period described in section 2301(c)(2)(A)(ii)(I) of the CARES Act (relating to a calendar quarter for which the operation of a trade or business is fully or partially suspended due to a governmental order) or during a calendar quarter within the period described in section 2301(c)(2)(A)(ii)(II) of the CARES Act (relating to a significant decline in gross receipts). The Company averaged fewer than 80 employees in 2019 and is therefore considered a small eligible employer under the CARES Act. Á Healthcare plan expenses were not included in the analysis, although they are eligible if an employee has paid health insurance through their paycheck. Section 2301(c)(5)(B) of the CARES Act provides that â€œwagesâ€ include amounts paid by an eligible employer to provide and maintain a group health plan (as defined in section 5000(b)(1) of the Code), but only to the extent that the amounts are excluded from the gross income of employees by reason of section 106(a) of the Code. The Company pays the first \$500 of healthcare insurance for each employee, which generally covers the monthly cost of their insurance. Because of this, the Company conservatively did not include any of the cost of insurance in its analysis. Additionally, PPP loan amounts were deducted from the amount of total wages paid before calculating the qualified ERTC wages. The Company applied for the ERTC using Vivos Therapeutics Inc.â€™s payroll, which covers 95% of its employees. Á As indicated above, for 2020, companies were eligible for a credit equal to 50 percent of the first ten thousand dollars (\$10,000) of qualified wages paid per employee in the aggregate of each eligible quarter. Therefore, the maximum ERTC for the Company for 2020 is five thousand dollars (\$5,000) per employee. For the second and fourth quarters of 2020, the total eligible credit was limited to approximately \$0.5 million. Á For 2021, the ERTC was 70% of the first ten thousand qualified wages paid per employee each quarter. Accordingly, the credit was limited to approximately \$0.7 million. As there is no authoritative guidance under U.S. GAAP on accounting for government assistance to for-profit business entities, the Company accounted for the ERTC by analogy to ASC 450, Contingencies. Accordingly, under ASC 450, entities would treat the ERTCs (whether received in cash or as an offset to current or future payroll taxes) as if they were gain contingencies. When applying ASC 450-30, entities would not consider the probability of complying with the terms of the ERC program but, rather, would defer any recognition in the income statement until all uncertainties are resolved and the income is â€œrealizedâ€ or â€œrealizableâ€ (i.e., upon receipt of the funds or formal notice by the IRS that the company is entitled to such funds). In our case, the Company elected to follow a more conservative approach and instead of recognizing a receivable for amounts to be received when the amended tax forms were filed in 2022, it was decided to wait for the notice from IRS and cash was received. As for financial statement presentation, it is believed that either classifying the amounts as a reduction to payroll tax expense (expense off-set is however contrary to U.S. GAAP) or as other income to be

acceptable with appropriate disclosure of the election made by the company. However, the IRS issued a renewed warning regarding the ERTC on March 7, 2023 urging taxpayers to carefully review the ERTC guidelines. The Company continues to evaluate additional information from the IRS, and elected to disclose the funds received as a separate line item under long-term liabilities on the balance sheet, until more information becomes available from the IRS. As a result, as of September 30, 2024, and December 31, 2023, approximately \$1.2 million is reflected under long-term liabilities. A Loss and Gain Contingencies Loss and Gain Contingencies A The Company is subject to the possibility of various loss contingencies arising in the ordinary course of business. An estimated loss contingency is accrued when it is probable that an asset has been impaired, or a liability has been incurred, and the amount of loss can be reasonably estimated. If some amount within a range of loss appears to be a better estimate than any other amount within the range, the Company accrues that amount. Alternatively, when no amount within a range of loss appears to be a better estimate than any other amount, the Company accrues the lowest amount in the range. If the Company determines that a loss is reasonably possible and the range of the loss is estimable, then the Company discloses the range of the possible loss. If the Company cannot estimate the range of loss, it will disclose the reason why it cannot estimate the range of loss. The Company regularly evaluates current information available to it to determine whether an accrual is required, an accrual should be adjusted and if a range of possible loss should be disclosed. Legal fees related to contingencies are charged to general and administrative expenses as incurred. Contingencies that may result in gains are not recognized until realization is assured, which typically requires collection in cash. A Share-Based Compensation Share-Based Compensation A The Company measures the cost of employee and director services received in exchange for all equity awards granted, including stock options, based on the fair market value of the award as of the grant date. The Company computes the fair value of stock options using the Black-Scholes-Merton (aBSM) option pricing model. The Company estimates the expected term using the simplified method which is the average of the vesting term and the contractual term of the respective options. The Company determines the expected price volatility based on the historical volatilities of shares of the Company's peer group as the Company does not have a sufficient trading history for its Common Stock. Industry peers consist of several public companies in the bio-tech industry similar to the Company in size, stage of life cycle and financial leverage. The Company intends to continue to consistently apply this process using the same or similar public companies until a sufficient amount of historical information regarding the volatility of the Company's own stock price becomes available, or unless circumstances change such that the identified companies are no longer similar to the Company, in which case, more suitable companies whose share prices are publicly available would be utilized in the calculation. The Company recognizes the cost of the equity awards over the period that services are provided to earn the award, usually the vesting period. For awards granted which contain a graded vesting schedule, and the only condition for vesting is a service condition, compensation cost is recognized as an expense on a straight-line basis over the requisite service period as if the award were, in substance, a single award. The Company recognizes the impact of forfeitures and cancellations in the period that the forfeiture or cancellation occurs, rather than estimating the number of awards that are not expected to vest in accounting for stock-based compensation. A Leases Leases A Operating leases are included in operating lease right-of-use (aROU) assets, accrued expenses, and operating lease liability - current and non-current portion in our balance sheets. ROU assets represent our right to use an underlying asset for the lease term and lease liabilities represent our obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. In determining the present value of lease payments, we use our incremental borrowing rate based on the information available at the lease commencement date as the rate implicit in the lease is not readily determinable. The determination of our incremental borrowing rate requires management judgment based on information available at lease commencement. The operating lease ROU assets also include adjustments for prepayments, accrued lease payments and exclude lease incentives. Our lease terms may include options to extend or terminate the lease when it is reasonably certain that we will exercise such options. Operating lease cost is recognized on a straight-line basis over the expected lease term. Lease agreements entered into after the adoption of ASC 842 that include lease and non-lease components are accounted for as a single lease component. Lease agreements with a noncancelable term of less than 12 months are not recorded on our balance sheets. A Income Taxes Income Taxes A The Company accounts for income taxes in accordance with Accounting Standards Codification (aASC) 740, Income Taxes, under which deferred income taxes are recognized based on the estimated future tax effects of differences between the financial statement and tax bases of assets and liabilities given the provisions of enacted tax laws. Deferred income tax provisions and benefits are based on changes to the assets or liabilities from year to year. In providing for deferred taxes, the Company considers tax regulations of the jurisdictions in which the Company operates, estimates of future taxable income, and available tax planning strategies. If tax regulations, operating results, or the ability to implement tax-planning strategies vary, adjustments to the carrying value of deferred tax assets and liabilities may be required. A valuation allowance is recorded when it is more likely than not that a deferred tax asset will not be realized. The recorded valuation allowance is based on significant estimates and judgments and if the facts and circumstances change, the valuation allowance could materially change. In accounting for uncertainty in income taxes, the Company recognizes the financial statement benefit of a tax position only after determining that the relevant tax authority would more likely than not sustain the position following an audit. For tax positions meeting the more likely than not threshold, the amount recognized in the financial statements is the largest benefit that has a greater than 50 percent likelihood of being realized upon ultimate settlement with the relevant tax authority. The Company recognizes interest and penalties accrued on any unrecognized tax benefits as a component of income tax expense. A Basic and Diluted Net Loss Per Share Basic and Diluted Net Loss Per Share A Basic net loss per common share is computed by dividing the net loss applicable to common stockholders by the weighted average number of common shares outstanding for each period presented. Diluted net loss per common share is computed by giving effect to all potential shares of Common Stock, including stock options, convertible debt, Preferred Stock, and warrants, to the extent the same are dilutive. A Warrant Accounting Warrant Accounting A The Company accounts for its warrants and financial instruments as either equity or liabilities based upon the characteristics and provisions of each instrument, in accordance with ASC 815, Derivatives and Hedging and ASC 480, Distinguishing Liabilities from Equity. Warrants classified as equity are recorded at fair value as of the date of issuance on the Company's consolidated balance sheets and no further adjustments to their valuation are made. Warrants classified as liabilities and other financial instruments that require separate accounting as liabilities are recorded on the Company's consolidated balance sheets at their fair value on the date of issuance and will be revalued on each subsequent balance sheet date until such instruments are exercised or expire, with any changes in the fair value between reporting periods recorded as other income or expense. Management estimates the fair value of these liabilities using the Black-Scholes model and assumptions that are based on the individual characteristics of the warrants or instruments on the valuation date, as well as assumptions for future financings, expected volatility, expected life, yield, and risk-free interest rate. A Segment Information Segment Information A We manage our business within one reportable segment. The Company's Chief Executive Officer, who is considered to be the chief operating decision maker (aCODM), reviews financial information presented on a consolidated basis, accompanied by information about operations for purposes of making operating decisions and assessing financial performance. A Recent Accounting Pronouncements Recent Accounting Pronouncements A Presented below is a discussion of new accounting standards including deadlines for adoption assuming that the Company retains its designation as an EGC. A In November 2023, the FASB issued ASU No. 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures (aASU 2023-07). The standard requires disclosure of significant segment expenses that are regularly provided to the CODM and included within each reported measure of segment profit or loss, an amount and description of its composition for other segment items to reconcile to segment profit or loss, and the title and position of the entity's CODM. The amendments in this update also expand the interim segment disclosure requirements. This authoritative guidance will be effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted. We are currently evaluating the effect of this new guidance on our consolidated financial statements and disclosures. A In November 2, 2024, the FASB issued ASU No. 2024-03, Disaggregation of Income Statement Expenses (aASU 2024-03). The standard's purpose is to improve the disclosures about a public business entity's expenses and address requests from investors for more detailed information about the types of expenses (including purchases of inventory, employee compensation, depreciation, amortization, and depletion) in commonly presented expense captions (such as cost of sales, SG&A, and research and development). Public companies will be required to disclose in the notes to financial statements specified information about certain costs and expenses at each interim and annual reporting period. Specifically, they will be required to: 1. Disclose the amounts of (a) purchases of inventory; (b) employee compensation; (c) depreciation; (d) intangible asset amortization; and (e) depreciation, depletion, and amortization recognized as part of oil- and gas-producing activities (or other amounts of depletion expense) included in each relevant expense caption. 2. Include certain amounts that are already required to be disclosed under current generally accepted accounting principles (GAAP) in the same disclosure as the other disaggregation requirements. 3. Disclose a qualitative description of the amounts remaining in relevant expense captions that are not separately disaggregated quantitatively. 4. Disclose the total amount of selling expenses and, in annual reporting periods, an entity's definition of selling expenses. A The amendments in the ASU are effective for annual reporting periods beginning after December 15, 2026, and interim reporting periods beginning after December 15, 2027. Early adoption is permitted. We are currently evaluating the effect of this new guidance on our consolidated financial statements and disclosures. A We have reviewed and considered all other recent accounting pronouncements that have not yet been adopted and believe there are none that could potentially have a material impact on our business practices, financial condition, results of operations, or disclosures. X - Definition: Description of Business [Policy Text Block] + References: No definition available. + Details Name: VVOS DescriptionOfBusinessPolicyTextBlock Namespace Prefix: VVOS Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - Definition: Emerging Growth Company Status [Policy Text Block] + References: No definition available. + Details Name: VVOS EmergingGrowthCompanyStatusPolicyTextBlock Namespace Prefix: VVOS Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - Definition: Employee Retention Tax Credit [Policy Text Block] + References: No definition available. + Details Name: VVOS EmployeeRetentionTaxCreditPolicyTextBlock Namespace Prefix: VVOS Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - Definition: Equity Offering Costs [Policy Text Block] + References: No definition available. + Details Name: VVOS EquityOfferingCostsPolicyTextBlock Namespace Prefix: VVOS Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - Definition: Organization [Policy Text Block] + References: No definition available. + Details Name: VVOS OrganizationPolicyTextBlock Namespace Prefix: VVOS Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - Definition: Warrant Accounting [Policy Text Block] + References: No definition available. + Details Name: VVOS WarrantAccountingPolicyTextBlock Namespace Prefix: VVOS Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - References: No definition available. + Details Name: us-gaap AccountingPoliciesAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - Definition: Disclosure of accounting policy for basis of accounting, or basis of presentation, used to prepare the financial statements (for example, US Generally Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS), + References: No definition available. + Details Name: us-gaap BasisOfAccountingPolicyPolicyTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - Definition: Disclosure of accounting policy for cash and cash equivalents, including the policy for determining which items are treated as cash equivalents. Other 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. + References: Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 1 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482913/230-10-50-1> + Details Name: us-gaap CashAndCashEquivalentsPolicyTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - Definition: Disclosure of accounting policy for commitments and contingencies, which may include policies for recognizing and measuring loss and gain contingencies. + References: Reference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 954 -SubTopic 450 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI <https://asc.fasb.org/1943274/214777850/954-450-50-1> -Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 460 -SubTopic 10 -Section 50 -Paragraph 8 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482425/460-10-50-8> + Details Name: us-gaap CommitmentsAndContingenciesPolicyTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - Definition: Disclosure of accounting policy for computing basic and diluted earnings or loss per share for each class of common stock and participating security. Addresses all significant policy factors, including any antidilutive items that have been excluded from the computation and takes into account stock dividends, splits and reverse splits that occur after the balance sheet date of the latest reporting period but before the issuance of the financial statements. + References: Reference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482662/260-10-50-1> -Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 260 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482662/260-10-50-1> -Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 260 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482662/260-10-50-2> + Details Name: us-gaap EarningsPerSharePolicyTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - Definition: Disclosure of accounting policy for recognizing and measuring the impairment of long-lived assets. An entity also may disclose its accounting policy for long-lived assets to be sold. This policy excludes goodwill and intangible assets. + References: Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 360 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 2 -Subparagraph (SAB Topic 5.CC) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480091/360-10-50-19> -Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 05 -Paragraph 4 -SubTopic 10 -Topic 360 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482338/360-10-05-4> + Details Name: us-gaap ImpairmentOrDisposalOfLongLivedAssetsPolicyTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - Definition: Disclosure 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. + References: Reference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482685/740-10-50-20> -Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 19 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482685/740-10-50-19> -Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482525/740-10-45-25> -Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 3 -Subparagraph (SX 210.6-03(h)(1)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479886/946-10-599-3> -Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 17 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482685/740-10-50-17> -Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482685/740-10-50-9> -Reference 7: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482525/740-10-45-28> -Reference 8: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482765/220-10-50-1> + Details Name: us-gaap IncomeTaxPolicyTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - Definition: Disclosure 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. + References: Reference 1: <http://www.xbrl.org/2003/role/exampleRef> -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483426/235-10-40-4> -Reference 2: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Publisher FASB -URI <https://asc.fasb.org/350-30/tableOfContentReference> 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 926 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI

https://asc.fasb.org/1943274/2147483154/926-20-50-5Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 920 -SubTopic 350 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478609/920-350-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 920 -SubTopic 350 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478609/920-350-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 920 -SubTopic 350 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478609/920-350-50-4 + Details Name: us-gaap_IntangibleAssetsFiniteLivedPolicy Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for leasing arrangement entered into by lessee. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-1 + Details Name: us-gaap_LesseeLeasesPolicyTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - 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: duration X - 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://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 6 -SubTopic 360 -Topic 958 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477798/958-360-50-6Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -SubTopic 360 -Topic 958 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477798/958-360-50-1 + Details Name: us-gaap_PropertyPlantAndEquipmentPolicyTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - 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 -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481569/310-20-50-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-2 + Details Name: us-gaap_ReceivablesPolicyTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for revenue from contract with customer. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 17 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-17Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-19Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-18Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-18Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-20Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-20Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-20Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-20Reference 9: http://www.xbrl.org/2003/role/exampleRef -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (e) -SubTopic 10 -Topic 235 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-4Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Topic 606 -Publisher FASB -URI https://asc.fasb.org/606/tableOfContent + Details Name: us-gaap_RevenueFromContractWithCustomerPolicyTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for segment reporting. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 47 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-47Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 29 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-29Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 54 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-54Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 36 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-36Reference 6: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 47 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-47Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 29 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-29Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 29 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-29Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 29 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-29Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 29 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-29Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 29 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-29 + Details Name: us-gaap_SegmentReportingPolicyPolicyTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for award under share-based payment arrangement. Includes, but is not limited to, methodology and assumption used in measuring cost. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(v) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 14.C.Q3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 14.D.1.Q5) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 14.D.3.Q2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 14.D.2.Q6) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/718/tableOfContentReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationOptionAndIncentivePlansPolicy Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - 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://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-9Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-4Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 11 -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 12 -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-12Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 8 -Details Name: us-gaap_UseOfEstimates Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 34 R23.htm IDEA: XBRL DOCUMENT v3.24.3 REVENUE, CONTRACT ASSETS AND CONTRACT LIABILITIES (Tables) 9 Months Ended Sep. 30, 2024 Revenue from Contract with Customer [Abstract] A SCHEDULE OF REVENUE FROM CONTRACT WITH CUSTOMERS For the three and nine months ended September 30, 2024 and 2023, the components of revenue from contracts with customers and the related timing of revenue recognition is set forth in the table below (in thousands): A SCHEDULE OF REVENUE FROM CONTRACT WITH CUSTOMERS A Three Months Ended September 30, A Nine Months Ended September 30, A A 2024 A 2023 A 2023 A A A A A A A A A A Product revenue A A A A A A A A A A Appliances A 1,583 A A 1,195 A A 4,498 A A 3,959 A Guides A 375 A A 271 A A 1,110 A A 824 A Total product revenue A 1,958 (1) A 1,466 (1) A 5,608 (1) A 4,783 (1) A A A A A A A A A A Service revenue A A A A A A A A A A VPA A 926 A A 980 A A 3,007 A A 3,184 A Billing intelligence services A 206 (2) A 218 (2) A 644 (2) A 651 (2) A Sleep testing services A 329 A A 308 A A 954 A A 882 A Myofunctional therapy services A 147 A A 228 A A 472 A A 666 A Sponsorship/seminar/other A 294 A A 101 A A 648 A A 387 A Total service revenue A 1,902 A A 1,835 A A 5,725 A A 5,770 A A A A A A A A A A Total revenue A \$3,860 A \$3,301 A \$11,333 A \$10,553 A (1) Product revenue from the sale of appliances and guides is typically fixed at the inception of the contract and is recognized at the point in time when shipment of the related products occurs. A (2) Service revenue from the sale of VIP enrollments, billing services and therapy is typically fixed at the inception of the contract and is recognized ratably over time as the services are performed and the performance obligations completed. SCHEDULE OF CONTRACT LIABILITY The key components of changes in contract liabilities for the three and nine months ended September 30, 2024 and 2023 are as follows (in thousands): A SCHEDULE OF CONTRACT LIABILITY A 2024 A 2023 A Beginning balance, December 31 A \$3,038 A \$3,038 A New contracts, net of cancellations A 855 A A 1,255 A Revenue recognized A (962) A (1,396) A A A A A A A A Ending balance, March 31 A \$2,931 A \$2,897 A A A A A A A A New contracts, net of cancellations A 411 A A 794 A Revenue recognized A (1,195) A (1,068) A A A A A A A A Ending balance, June 30 A \$2,147 A \$2,623 A A A A A A A A New contracts, net of cancellations A 275 A A 1,046 A Revenue recognized A (931) A (1,056) A A A A A A A A Ending balance, September 30 A \$1,491 A \$2,613 A X - DefinitionTabular disclosure of receivable, contract asset, and contract liability from contract with customer. Includes, but is not limited to, change in contract asset and contract liability. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-10 + Details Name: us-gaap_ContractWithCustomerAssetAndLiabilityTableTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_RevenueFromContractWithCustomerAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of entity-wide revenues from external customers for each product or service or each group of similar products or services if the information is not provided as part of the reportable operating segment information. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 280 -SubTopic 10 -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40 + Details Name: us-gaap_ScheduleOfEntityWideInformationRevenueFromExternalCustomersByProductsAndServicesTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 35 R24.htm IDEA: XBRL DOCUMENT v3.24.3 PROPERTY AND EQUIPMENT, NET (Tables) 9 Months Ended Sep. 30, 2024 Property, Plant and Equipment [Abstract] A SCHEDULE OF PROPERTY AND EQUIPMENT As of September 30, 2024 and December 31, 2023, property and equipment consist of the following (in thousands): A SCHEDULE OF PROPERTY AND EQUIPMENT A A September 30, 2024 A December 31, 2023 A A A A A A A A Furniture and equipment A \$1,349 A \$1,321 A Leasehold improvements A 2,479 A A 2,479 A Construction in progress A 1,692 A A 1,435 A Software A 117 A A - A Molds A 406 A A 405 A Gross property and equipment A 6,043 A A 5,640 A Less accumulated depreciation A (2,726) A (2,326) A A A A A A A A Net property and equipment A \$3,317 A \$3,314 A X - ReferencesNo definition available. + Details Name: us-gaap_PropertyPlantAndEquipmentAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - 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 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_PropertyPlantAndEquipmentTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 36 R25.htm IDEA: XBRL DOCUMENT v3.24.3 GOODWILL AND INTANGIBLE ASSETS (Tables) 9 Months Ended Sep. 30, 2024 Goodwill and Intangible Assets Disclosure [Abstract] A SCHEDULE OF GOODWILL A A SCHEDULE OF GOODWILL Acquisitions A September 30,

2024Å Å December 31, 2023Å Å BioModelingÅ \$2,619Å Å \$2,619Å Empowered DentalÅ Å 52Å Å 52Å Lyon DentalÅ Å 172Å Å 172Å Å Å Å Å Å Å Total goodwillÅ \$2,843Å Å \$2,843Å SCHEDULE OF IDENTIFIABLE INTANGIBLES As of September 30, 2024 and December 31, 2023, identifiable intangible assets were as follows (in thousands): Å SCHEDULE OF IDENTIFIABLE INTANGIBLES Å Å September 30, 2024Å Å December 31, 2023Å Å Patents and developed technologyÅ \$2,302Å Å \$2,302Å Trade nameÅ Å 330Å Å 330Å OtherÅ Å 27Å Å 27Å Å Å Å Å Å Å Total intangible assetsÅ Å 2,659Å Å 2,659Å Less accumulated amortizationÅ Å (2,276)Å Å (2,239) Å Å Å Å Å Å Net intangible assetsÅ \$383Å Å \$420Å SCHEDULE OF ESTIMATED FUTURE AMORTIZATION OF IDENTIFIABLE ASSETS Å SCHEDULE OF ESTIMATED FUTURE AMORTIZATION OF IDENTIFIABLE ASSETS Nine Months Ending September 30, Å Å Å Å Å 2024 (remaining three months)Å Å 13Å 2025Å Å 50Å 2026Å Å 35Å 2027Å Å 29Å 2028Å Å 29Å ThereafterÅ Å 227Å Å Å Å Å TotalÅ \$383Å X - ReferencesNo definition available. + Details Name: us-gaap_GoodwillAndIntangibleAssetsDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of assets, excluding financial assets and goodwill, lacking physical substance with a finite life, by either major class or business segment. + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef> -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482640/350-30-55-40>Reference 2: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482665/350-30-50-2> + Details Name: us-gaap_ScheduleOfFiniteLivedIntangibleAssetsTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of goodwill and intangible assets, which may be broken down by segment or major class. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Publisher FASB -URI <https://asc.fasb.org/350-30/tableOfContent>Reference 2: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Publisher FASB -URI <https://asc.fasb.org/350-20/tableOfContent> + Details Name: us-gaap_ScheduleOfIntangibleAssetsAndGoodwillTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the amount of amortization expense expected to be recorded in succeeding fiscal years for finite-lived intangible assets. + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef> -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482640/350-30-55-40>Reference 2: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482665/350-30-50-2> + Details Name: us-gaap_ScheduleOfFiniteLivedIntangibleAssetsFutureAmortizationExpenseTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 37 R26.htm IDEA: XBRL DOCUMENT v3.24.3 OTHER FINANCIAL INFORMATION (Tables) 9 Months Ended Sep. 30, 2024 Organization, Consolidation and Presentation of Financial Statements [Abstract] Å SCHEDULE OF ACCRUED EXPENSES As of September 30, 2024 and December 31, 2023, accrued expenses consist of the following (in thousands): Å SCHEDULE OF ACCRUED EXPENSES Å Å September 30, 2024Å Å December 31, 2023Å Å Å Å Å Å Accrued payrollÅ \$1,211Å Å \$1,498Å Accrued legal and otherÅ Å 808Å Å Å 798Å Lab rebate liabilities and gift cardsÅ Å 35Å Å 38Å Å Å Å Å Å Total accrued liabilitiesÅ \$2,054Å Å \$2,334Å X - ReferencesNo definition available. + Details Name: us-gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the components of accrued liabilities. + ReferencesNo definition available. + Details Name: us-gaap_ScheduleOfAccruedLiabilitiesTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 38 R27.htm IDEA: XBRL DOCUMENT v3.24.3 STOCK OPTIONS AND WARRANTS (Tables) 9 Months Ended Sep. 30, 2024 Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Å SCHEDULE OF STOCK OPTIONS Å SCHEDULE OF STOCK OPTIONS Å Å 2024Å Å Å SharesÅ Å Price (1)Å Å Term (2)Å Å Å Å Å Å Outstanding, at December 31, 2023Å Å 127Å Å \$62.45Å Å 3.4Å GrantedÅ Å 105Å Å 2.38Å Å 3.5Å ForfeitedÅ Å (4)Å Å 7.50Å Å 3.5Å ExercisedÅ Å -Å Å -Å Å Å Å Å Å Outstanding, at September 30Å Å 228(3)Å Å 36.00Å Å 3.4Å Å Å Å Å Å Å Å Å Exercisable, at September 30Å Å 121(4)Å Å 57.35Å Å 2.8Å Å (1) Represents the weighted average exercise price. Å Å (2) Represents the weighted average remaining contractual term until the stock options expire. Å Å (3) As of September 30, 2024, the aggregate intrinsic value of stock options outstanding was \$0. Å Å (4) As of September 30, 2024, the aggregate intrinsic value of exercisable stock options was \$0. SCHEDULE OF WARRANT OUTSTANDING The following table sets forth activity with respect to the Company's warrants to purchase Common Stock for the nine months ended September 30, 2024 (shares in thousands): Å SCHEDULE OF WARRANT OUTSTANDING Å Å 2024Å Å Å SharesÅ Å Price (1)Å Å Term (2)Å Outstanding, at December 31Å Å 2,821Å Å \$13.15Å Å 4.3Å Grants of warrants: Å Å Å Å Å Private placementÅ 6,366(3)Å Å Å Å Å Consultants for servicesÅ 4(4)Å Å Å Å Å Warrant inducementÅ 1,471(5)Å Å Å Å Å ExercisedÅ (1,394)(6)Å Å Å Å Å ForfeitedÅ (24)Å Å Å Å Å Outstanding, at September 30Å 9,244(7)Å Å 2.98Å Å 4.3Å Exercisable, at September 30Å 9,095(8)Å Å 2.90Å Å 4.3Å (1) Represents the weighted average exercise price. Å Å (2) Represents the weighted average remaining contractual term until the warrants expire. Å Å (3) In June 30, 2024, the Company granted warrants in connection with a private placement consisting of warrants to purchase up to an aggregate of 3,220,266 shares of common stock at an exercise price of \$2.204 per share, and pre-funded warrants to purchase up to an aggregate of 3,050,768 with a relative fair value of approximately \$7.5 million which was recorded to additional paid-in capital at the time of issuance. In September 30, 2024, the Company granted warrants in connection with a private placement consisting of warrants to purchase up to an aggregate of 95,467 shares of common stock at an exercise price of \$3.9375 per share, with a relative fair value of approximately \$0.3 million which was recorded to additional paid-in capital at the time of issuance. Å Å (4) During the second quarter of 2024, the Company granted warrants to purchase up to an aggregate of 4,000 shares of common stock at an exercise price of \$2.38 per share, to consultant for business development services. Å Å (5) In February 2024, the Company granted warrants in connection with a warrant inducement consisting of warrants to purchase up to an aggregate of 1,470,592 shares of common stock at an exercise price of \$5.05 per share, with a relative fair value of approximately \$3.9 million which was recorded to additional paid-in capital at the time of issuance. Å Å (6) During the first quarter of 2024, the Company issued an aggregate of 1,393,393 shares of common stock from the exercise of warrants previously issued in November 2023. Å Å (7) As of September 30, 2024, the aggregate intrinsic value of warrants outstanding was \$0 million. Å Å (8) As of September 30, 2024, the aggregate intrinsic value of warrants exercisable was \$0 million. Warrant [Member] Å Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Å SCHEDULE OF WEIGHTED AVERAGE ASSUMPTIONS USED IN THE FAIR VALUE Å SCHEDULE OF WEIGHTED AVERAGE ASSUMPTIONS USED IN THE FAIR VALUE Å VALUE Å Å 2024Å Å Å Measure date closing price of Common Stock (1)Å \$3.08Å Contractual term (years) (2)Å 5.0Å Risk-free interest rateÅ 3.1% VolatilityÅ 140% Dividend yieldÅ 0% Å Å (1) Closing price on grant date. Å Å Å (2) The valuation of warrants is based on the expected term. Share-Based Payment Arrangement, Option [Member] Å Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Å SCHEDULE OF WEIGHTED AVERAGE ASSUMPTIONS USED IN THE FAIR VALUE SCHEDULE OF WEIGHTED AVERAGE ASSUMPTIONS USED IN THE FAIR VALUE Å Å 2024Å Grant date closing price of Common StockÅ \$2.38Å Expected term (years)Å 3.5Å Risk-free interest rateÅ 4.3% VolatilityÅ 140% Dividend yieldÅ 0% X - 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> -Topic 718 -SubTopic 10 -Subparagraph (f)(2) -Name Accounting Standards Codification -Paragraph 2 -Section 50 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-gaap_ScheduleOfShareBasedPaymentAwardStockOptionsValuationAssumptionsTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the change in stock options. + ReferencesNo definition available. + Details Name: us-gaap_ScheduleOfStockOptionsRollForwardTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of warrants or rights issued. Warrants and rights outstanding are derivative securities that give the holder the right to purchase securities (usually equity) from the issuer at a specific price within a certain time frame. Warrants are often included in a new debt issue to entice investors by a higher return potential. The main difference between warrants and call options is that warrants are issued and guaranteed by the company, whereas options are exchange instruments and are not issued by the company. Also, the lifetime of a warrant is often measured in years, while the lifetime of a typical option is measured in months. Disclose the title of issue of securities called for by warrants and rights outstanding, the aggregate amount of securities called for by warrants and rights outstanding, the date from which the warrants or rights are exercisable, and the price at which the warrant or right is exercisable. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-1> + Details Name: us-gaap_ScheduleOfStockholdersEquityNoteWarrantsOrRightsTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration 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. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 1D -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480483/718-10-35-1D>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 3 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480483/718-10-35-3>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 7: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 8: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iii) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 9: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 10: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 11: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(02) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 12: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(03) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 13: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(04) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 14: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(i) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 15: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(ii) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 16: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 17: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(01) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 18: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(02) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 19: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(03) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 20: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 21: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 22: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(1) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 23: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(2) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 24: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(i) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 25: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(ii) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 26: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iii) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 27: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iv) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2>Reference 28: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(v) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_StateItemEquityComponentsAxis=us-gaap_WarrantMember 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: XML 39 R28.htm IDEA: XBRL DOCUMENT v3.24.3 NET LOSS PER SHARE OF COMMON STOCK (Tables) 9 Months Ended Sep. 30, 2024 Earnings Per Share [Abstract] Å SCHEDULE OF COMPUTATION OF ANTI-DILUTIVE WEIGHTED-AVERAGE SHARES OUTSTANDING Presented below are the calculations of the Numerators and the Denominators for basic and diluted EPS (dollars in thousands, except per share amounts): Å SCHEDULE OF COMPUTATION OF ANTI-DILUTIVE WEIGHTED-AVERAGE SHARES OUTSTANDING Å Å 2024Å Å 2023Å Å 2024Å Å 2023Å Å For the Three Months Ended September 30, Å Å For the Nine Months Ended September 30, Å Å Å 2024Å Å 2023Å Å 2024Å Å 2023Å Calculation of Numerator: Å Å Å Å Å Net lossÅ \$(2,616)Å Å (2,093)Å Å (\$8,309)Å Å (9,324) Loss applicable to common stockholdersÅ \$(2,616)Å Å (2,093)Å Å (\$8,309)Å Å (9,324) Calculation of Denominator: Å Å Å Å Å Weighted average number of shares of Common Stock outstandingÅ 6,615,320Å Å 1,197,258Å Å 4,282,210Å Å 1,152,607Å Net loss per share of Common Stock (basic and diluted)Å \$(0.40)Å Å (\$1.75)Å Å (\$1.94)Å Å (\$8.09) SCHEDULE OF COMMON STOCK EXCLUDED FROM THE COMPUTATION OF DILUTED NET LOSS PER SHARE OF COMMON STOCK Since the impact of inclusion was antidilutive (in thousands): Å Å SCHEDULE OF COMMON STOCK EXCLUDED FROM THE COMPUTATION OF DILUTED NET LOSS PER SHARE Å Å September 30, 2024Å Å September 30, 2023Å Common stock warrantsÅ 9,244Å Å 4,96Å Common stock optionsÅ 228Å Å 137Å TotalÅ 9,472Å Å 5,103Å X - ReferencesNo definition available. + Details Name: us-gaap_EarningsPerShareAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - 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-Name Accounting Standards Codification -Topic 260 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Topic 260 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1) + Details Name: us-gaap_ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - 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 -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1](http://www.xbrl.org/2009/role/commonPracticeRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1) + Details Name: us-gaap_ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 40 R29.htm IDEA: XBRL DOCUMENT v3.24.3 ORGANIZATION, DESCRIPTION AND SIGNIFICANT ACCOUNTING POLICIES (Details Narrative) - USD (\$) 9 Months Ended Oct. 25, 2023 Sep. 30, 2024 Dec. 31, 2023 Aug. 12, 2020 Property, Plant and Equipment [Line Items] A A A Common stock, par value A \$ 0.0001 \$ 0.0001 \$ 0.0001 Reverse stock split 1-for-25 A A A Percentage of revenue A 80.00% A A Acquired finite lived intangible assets weighted average useful life A 5 years A A Gross receipts A 50.00% A A Description A Healthcare plan expenses were not included in the analysis, although they are eligible if an employee has paid health insurance through their paycheck. Section 2301(c)(5)(B) of the CARES Act provides that "wages" include amounts paid by an eligible employer to provide and maintain a group health plan (as defined in section 5000(b)(1) of the Code), but only to the extent that the amounts are excluded from the gross income of employees by reason of section 106(a) of the Code. The Company pays the first \$500 of healthcare insurance for each employee, which generally covers the monthly cost of their insurance. Because of this, the Company conservatively did not include any of the cost of insurance in its analysis. Additionally, PPP loan amounts were deducted from the amount of total wages paid before calculating the qualified ERTC wages. The Company applied for the ERTC using Vivus Therapeutics Inc.'s payroll, which covers 95% of its employees. A Tax credit description A As indicated above, for 2020, companies were eligible for a credit equal to 50 percent of the first ten thousand dollars (\$10,000) of qualified wages paid per employee in the aggregate of each eligible quarter. Therefore, the maximum ERTC for the Company for 2020 is five thousand dollars (\$5,000) per employee. For the second and fourth quarters of 2020, the total eligible credit was limited to approximately \$0.5 million. A Credit percentage A 70.00% A A Credit limit A \$ 700,000 A A Long term liabilities A \$ 1,200,000 A 1,200,000 A Income tax examination description A greater than 50 percent likelihood of being realized upon ultimate settlement with the relevant tax authority. A A Patents [Member] A A A Property, Plant and Equipment [Line Items] A A A Finite lived intangible assets useful life A 15 years A A VIP Enrollment Agreement [Member] A A A Property, Plant and Equipment [Line Items] A A A Cost of service expense A \$ 26,200 A A Minimum [Member] A A A Property, Plant and Equipment [Line Items] A A A Percentage of revenue A 6.00% A A Property plant and equipment useful life A 3 years A A Minimum [Member] | Leasehold Improvements [Member] A A A Property, Plant and Equipment [Line Items] A A A Property plant and equipment useful life A 5 years A A Maximum [Member] A A A Property, Plant and Equipment [Line Items] A A A Percentage of revenue A 8.00% A A Property plant and equipment useful life A 5 years A A Maximum [Member] | Leasehold Improvements [Member] A A A Property, Plant and Equipment [Line Items] A A A Property plant and equipment useful life A 7 years A A X - DefinitionCost of service expense. + ReferencesNo definition available. + Details Name: VVOS_CostOfServiceExpense Namespace Prefix: VVOS_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionCredit limit. + ReferencesNo definition available. + Details Name: VVOS_CreditLimit Namespace Prefix: VVOS_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionCredit percentage. + ReferencesNo definition available. + Details Name: VVOS_CreditPercentage Namespace Prefix: VVOS_Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionEligible tax credit description. + ReferencesNo definition available. + Details Name: VVOS_EligibleTaxCreditDescription Namespace Prefix: VVOS_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionEmployee retain description. + ReferencesNo definition available. + Details Name: VVOS_EmployeeRetainDescription Namespace Prefix: VVOS_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionGross receipt percentage. + ReferencesNo definition available. + Details Name: VVOS_GrossReceiptPercentage Namespace Prefix: VVOS_Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionPercentage of revenue + ReferencesNo definition available. + Details Name: VVOS_PercentageOfRevenue Namespace Prefix: VVOS_Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionWeighted average amortization period of finite-lived intangible assets acquired either individually or as part of a group of 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 -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(a\)\(3\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-1)Reference 2: <http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2> + Details Name: us-gaap_AcquiredFiniteLivedIntangibleAssetsWeightedAverageUsefulLife Namespace Prefix: us-gaap_Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionFace amount or stated value per share of common stock. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(29\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1) + Details Name: us-gaap_CommonStockParOrStatedValuePerShare Namespace Prefix: us-gaap_Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - 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: instant X - DefinitionDescription of the likelihood that an uncertainty in income taxes will not be sustained as a result of the examination by the taxing authority. + ReferencesReference 1: [http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 15 -Subparagraph \(e\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-15](http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 15 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-15) + Details Name: us-gaap_IncomeTaxExaminationLikelihoodOfUnfavorableSettlement Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of long-term debt and lease obligation, classified as noncurrent. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(22\)\) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.7-03\(a\)\(16\)\(a\)\(2\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(16)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1) + Details Name: us-gaap_LongTermDebtAndCapitalLeaseObligations Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant 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. + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-7A](http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-7A) + Details Name: us-gaap_PropertyPlantAndEquipmentLineItems Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - 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: instant X - DefinitionDescription of the stock split arrangement. Also provide the retroactive effect given by a stock split that occurs after the balance date but before the release of financial statements. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 4 -Subparagraph \(SAB Topic 4.C\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-4](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 4 -Subparagraph (SAB Topic 4.C) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-4) + Details Name: us-gaap_StockholdersEquityNoteStockSplit Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis=us-gaap_PatentsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TypeOfArrangementAxis=VVOS_VIPEnrollmentAgreementMember 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_LeaseholdImprovementsMember 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: XML 41 R30.htm IDEA: XBRL DOCUMENT v3.24.3 LIQUIDITY AND ABILITY TO CONTINUE AS A GOING CONCERN (Details Narrative) - USD (\$) \$ in Thousands 3 Months Ended 9 Months Ended Sep. 30, 2024 Jan. 30, 2024 Mar. 31, 2024 Sep. 30, 2023 Jun. 30, 2023 Mar. 31, 2023 Sep. 30, 2024 Sep. 30, 2023 Dec. 31, 2023 Organization, Consolidation and Presentation of Financial Statements [Abstract] A A A A A A A Net income (loss) attributable to parent \$ 2,616 \$ 1,930 \$ 3,763 \$ 2,093 \$ 5,528 \$ 1,703 \$ 8,309 \$ 9,324 A Accumulated deficit 101,360 A A A A 101,360 A \$ 93,051 Net cash used in operating activities A A A 9,751 \$ 9,198 A Liabilities 7,682 A A A 7,682 A 10,319 Cash and cash equivalents 6,311 A A A 6,311 A \$ 6,313 X - 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://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(1\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 2: [http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1](http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1)Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4> + Details Name: us-gaap_CashAndCashEquivalentsAtCarryingValue Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of liability recognized for present obligation requiring transfer or otherwise providing economic benefit to others. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(22\)\) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(20\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 3: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(24\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 4: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(19\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 5: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(25\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 6: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(26\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(26)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 7: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(23\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 8: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(21\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(21)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 9: [http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3](http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3)Reference 10: [http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph \(bb\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3](http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3)Reference 11: [http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25](http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25)Reference 12: [http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.4-08\(g\)\(1\)\(ii\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1)Reference 13: [http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3](http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3)Reference 14: [http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph \(f\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28](http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28)Reference 15: <http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12>Reference 16: [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.6-04\(14\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(14)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1)Reference 17: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(4\)\(i\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1)Reference 18: [http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(4\)\(iii\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1)Reference 19: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(4\)\(iii\)\(A\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1)Reference 20: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(4\)\(iv\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1)Reference 21: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(5\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1)Reference 22: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(i\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1)Reference 23: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(iii\)\(A\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1)Reference 24: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(iii\)\(B\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1)Reference 25: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(iv\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1)Reference 26: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(5\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1)Reference 27: [http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7](http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7)Reference 28: [http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7](http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7)Reference 29: [http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph \(d\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30](http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30) + Details Name: us-gaap_Liabilities Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - 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:

srt_ProductOrServiceAxis=VVOS_MyofunctionalTherapyServicesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=VVOS_SponsorshipSeminarOtherMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=us-gaap_ServiceMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 43 R32.htm IDEA: XBRL DOCUMENT v3.24.3 SCHEDULE OF CONTRACT LIABILITY (Details) - USD (\$) \$ in Thousands 3 Months Ended Sep. 30, 2024 Jun. 30, 2024 Mar. 31, 2024 Sep. 30, 2023 Jun. 30, 2023 Mar. 31, 2023 Revenue from Contract with Customer [Abstract] Á Á Á Á Á Á Beginning balance \$ 2,147 \$ 2,931 \$ 3,038 \$ 2,623 \$ 2,897 \$ 3,038 New contracts net of cancellation 275 411 855 1,046 794 1,255 Revenue recognized (931) (1,195) (962) (1,056) (1,068) (1,396) Ending balance \$ 1,491 \$ 2,147 \$ 2,931 \$ 2,613 \$ 2,897 X - DefinitionContract with customer liability during the period. + ReferencesNo definition available. + Details Name: VVOS_ContractWithCustomerLiabilityDuringThePeriod Namespace Prefix: VVOS_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of obligation to transfer good or service to customer for which consideration has been received or is receivable. + ReferencesReference 1:

-Name Accounting Standards Codification -Section S99-Paragraph 1-Subparagraph (SX 210.5-02(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99-Paragraph 1-Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap PreferredStockSharesAuthorized Namespace Prefix: us-gaap Data Type: xbrli:sharesItem Balance Type: na Period Type: instant X - Details Name: srt RangeAxis=srt MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML \$5 R42.htm IDEA: XBRL DOCUMENT v3.24.3 COMMON STOCK (Details Narrative) - USD (\$) 3 Months Ended 9 Months Ended Sep. 18, 2024 Jan. 10, 2024 Feb. 14, 2024 Nov. 02, 2023 Oct. 25, 2023 Feb. 28, 2023 Jan. 09, 2023 Mar. 31, 2023 Sep. 30, 2024 Sep. 30, 2023 Jan. 30, 2024 Mar. 31, 2024 Feb. 29, 2024 Jan. 31, 2024 Dec. 31, 2023 Aug. 12, 2020 Common stock, shares authorized Á Á Á Á Á Á 200,000,000 Á Á Á Á 200,000,000 Á Á Á Á Payments of issuance costs Á Á Á Á Á Á Á Á \$915,000 Á Á Á Á Á Á Á Á shares issued for purchase of assets Á Á Á Á Á Á 10,000 Á Á Á Á Á Á Á Á Value issued for purchase of assets Á Á Á Á Á Á Á Á \$50,000 Á Á Á Á Á Á Á Á Intangible assets gross Á Á Á Á Á Á 200,000 Á Á Á Á \$2,659,000 Á Á Á Á \$2,659,000 Á Cash payment Á Á Á Á 200,000 Á Á Á Á Á Á Á Á Research and development expense Á Á Á Á \$100,000 Á Á Á Á Á Á Á Á Warrants exercise price Á Á Á Á Á Á \$15.25 Á Á Á Á Á Á Á Á Reverse stock split Á Á Á Á 1-for-25 Á Á Á Á Á Á Á Á Common stock, shares, issued Á Á Á Á Á Á Á Á 4,765,300 Á Á Á Á Á Á 1,833,877 Á Common stock, shares, outstanding Á Á Á Á Á Á 4,765,300 Á Á Á Á 1,833,877 Á Gross proceeds Á Á Á Á Á Á \$7,500,000 Á Á Á Á Á Á Common stock par value Á Á Á Á Á Á \$0.0001 Á Á Á Á Á Á \$0.0001 Securities Purchase Agreement [Member] Á Á Á Á Á Á Á Á Purchase of warrants 1,363,812 Á Á Á Á Á Á Á Á Warrants exercise price Á Á Á Á \$3.15 Á Á Á Á Á Á Á Á Gross proceeds \$4,300,000 Á Á Á Á Á Á Á Á Common stock par value \$0.0001 Á Á Á Á Á Á Á Á Prefunded Warrants [Member] Á Á Á Á Á Á Á Á Purchase of warrants Á Á Á Á Á Á Á Á 413,000 437,393 Á Warrant [Member] Á Á Á Á Á Á Á Á Purchase of warrants Á Á Á Á Á Á Á Á 4,000 1,393,393 1,470,592 Á Warrants exercise price Á Á Á Á Á Á \$2.38 Á Á Á Á \$5.05 Á Á Warrant [Member] | Engagement Agreement [Member] Á Á Á Á Á Á Á Á Purchase of warrants 95,467 Á Á Á Á Á Á Á Á Warrants exercise price \$3.9375 Á Á Á Á Á Á Á Á Purchase of warrants Á Á Á Á Á Á (i) a cash fee equal to 7.0% of the aggregate gross proceeds of the Offering, and (ii) a management fee of 1.0% of the aggregate gross proceeds of the Offering. The Company has also agreed to reimburse the Placement Agent for certain expenses and legal fees. In addition, the Company issued to the Placement Agent or its designees warrants (the "Placement Agent Warrants") to purchase up to 95,467 Á Á Á Á Á Á Maximum [Member] Á Á Á Á Á Á Á Á Purchase of warrants Á Á Á Á 16,000 Á Á Á Á Á Á Á Á Common stock, shares, issued Á Á Á Á 29,928,786 Á Á Á Á Á Á Á Á Common stock, shares, outstanding Á Á Á Á 29,928,786 Á Á Á Á Á Á Minimum [Member] Á Á Á Á Á Á Á Á Common stock, shares, issued Á Á Á Á 1,197,258 Á Á Á Á Á Á Common stock, shares, outstanding Á Á Á Á 1,197,258 Á Á Á Á Á Á Series B Warrant [Member] | Inducement Agreement [Member] Á Á Á Á Á Á Á Á Purchase of warrants Á Á 1,470,592 Á Á Á Á Á Á Á Á Warrants exercise price Á Á \$4.02 Á Á Á Á Á Á Á Á Gross proceeds Á Á \$4,000,000.0 Á Á Á Á Á Á Á Á Issuance costs Á Á \$300,000 Á Á Á Á Á Á Á Á Series B-1 Common Stock [Member] | Inducement Agreement [Member] Á Á Á Á Á Á Á Á Purchase of warrants Á 735,296 Á Á Á Á Á Á Á Á Warrants exercise price Á Á \$5.05 Á Á Á Á Á Á Á Á Series B-2 Common Stock [Member] | Inducement Agreement [Member] Á Á Á Á Á Á Á Á Purchase of warrants Á 735,296 Á Á Á Á Á Á Á Á Warrants exercise price Á Á \$5.05 Á Á Á Á Á Á Á Á Private Placement [Member] | Prefunded Warrants [Member] | Securities Purchase Agreement [Member] | V-CO Investors LLC [Member] Á Á Á Á Á Á Á Á Purchase of warrants Á 3,050,768 Á Á Á Á Á Á Á Á Gross proceeds Á \$7,500,000 Á Á Á Á Á Á Á Á Warrants exercise price Á \$0.0001 Á Á Á Á Á Á Á Á Warrant purchase price Á \$2.329 Á Á Á Á Á Á Á Á Warrant Period Á 5 years Á Á Á Á Á Á Á Á Private Placement [Member] | Common Stock Purchase Warrant [Member] | Securities Purchase Agreement [Member] | V-CO Investors LLC [Member] Á Á Á Á Á Á Á Á Purchase of warrants Á 3,220,266 Á Á Á Á Á Á Á Á Warrants exercise price Á \$2.204 Á Á Á Á Á Á Á Á Private Placement [Member] | Warrant [Member] Á Á Á Á Á Á Á Á Warrants exercise price Á Á Á Á Á Á \$3.9375 Á Á Á Á Á Á Private Placement [Member] | Maximum [Member] | Prefunded Warrants [Member] Á Á Á Á Á Á Á Á Purchase of warrants Á Á Á Á Á Á 3,050,768 Á Á Á Á Private Placement [Member] | Maximum [Member] | Warrant [Member] Á Á Á Á Á Á Á Á Purchase of warrants Á Á Á Á Á Á 95,467 Á Á Á Á Common Stock [Member] | Private Placement [Member] | Securities Purchase Agreement [Member] | V-CO Investors LLC [Member] Á Á Á Á Á Á Á Á Shares issued common stock Á 169,498 Á Á Á Á Á Á Á Á January 2023 Private Placement [Member] | Private Placement [Member] Á Á Á Á Á Á Á Á Gross proceeds Á Á Á Á \$7,400,000 Á Á Á Á Á Á Á Á Payments of issuance costs Á Á Á Á Á Á \$600,000 Á Á Á Á Á Á Á Á January 2023 Private Placement [Member] | Common Stock [Member] | Private Placement [Member] Á Á Á Á Á Á Á Á Shares issued common stock Á Á Á Á 80,000 Á Á Á Á Á Á Á Á January 2023 Private Placement [Member] | Common Stock [Member] | Private Placement [Member] | Prefund Warrant [Member] Á Á Á Á Á Á Á Á Purchase of warrants Á Á Á Á Á Á 186,667 Á Á Á Á Á Á Á Á January 2023 Private Placement [Member] | Common Stock [Member] | Private Placement [Member] | Common Stock Purchase Warrant [Member] Á Á Á Á Á Á Á Á Purchase of warrants Á Á Á Á 266,667 Á Á Á Á Á Á November 2023 Private Placement [Member] Á Á Á Á Á Á Á Á Payments of issuance costs Á Á \$500,000 Á Á Á Á Á Á Á Á November 2023 Private Placement [Member] | Prefunded Warrants [Member] Á Á Á Á Á Á Á Á Purchase of warrants Á Á 850,393 Á Á Á Á Á Á Á Á Warrants exercise price Á \$0.0001 Á Á Á Á Á Á Á Á November 2023 Private Placement [Member] | Prefund Warrant [Member] Á Á Á Á Á Á Á Á Purchase of warrants Á Á Á Á 186,667 Á Á Á Á Á Á Á Á Warrants exercise price Á Á Á Á \$0.0001 Á Á Á Á Á Á Á Á November 2023 Private Placement [Member] | Common Stock [Member] Á Á Á Á Á Á Á Á Shares issued common stock Á Á Á Á 130,000 Á Á Á Á Á Á Á Á Á Á Payments of issuance costs Á Á Á Á \$500,000 Á Á Á Á Á Á Á Á Sale of stock Á Á \$4,000,000.0 Á Á Á Á Á Á Á Á November 2023 Private Placement [Member] | Series A Warrant [Member] Á Á Á Á Á Á Á Á Warrants exercise price Á Á \$3.83 Á Á Á Á Á Á Á Á November 2023 Private Placement [Member] | Series A Warrant [Member] | Maximum [Member] Á Á Á Á Á Á Á Á Purchase of warrants Á Á 980,393 Á Á Á Á Á Á Á Á November 2023 Private Placement [Member] | Series B Warrant [Member] Á Á Á Á Á Á Á Á Warrants exercise price Á Á \$3.83 Á Á Á Á Á Á Á Á November 2023 Private Placement [Member] | Series B Warrant [Member] | Maximum [Member] Á Á Á Á Á Á Á Á Purchase of warrants Á Á 980,393 Á Á Á Á Á Á Á Á Á Á X-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/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55-Paragraph 10-Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55-Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99-Paragraph 1-Subparagraph (SX 210.7-03(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99-Paragraph 1-Subparagraph (SX 210.6-04(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 45-Paragraph 21 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477796/946-210-45-21Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99-Paragraph 1-Subparagraph (SX 210.5-02(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45-Paragraph 20 -SubTopic 210 -Topic 946 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477796/946-210-45-20 + Details Name: us-gaap Cash Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Balance Type: debit Period Type: instant X - DefinitionExercise price per share or per unit of warrants or rights outstanding. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-3 + Details Name: us-gaap ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1 Namespace Prefix: us-gaap Data Type: dtr-types:perShareItem Balance Type: na Period Type: instant X - DefinitionNumber of securities into which the class of warrant or right may be converted. For example, but not limited to, 500,000 warrants may be converted into 1,000,000 shares. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-3 + Details Name: us-gaap ClassOfWarrantOrRightNumberOfSecuritiesCalledByWarrantsOrRights Namespace Prefix: us-gaap Data Type: xbrli:sharesItem Balance Type: na Period Type: instant X - DefinitionDescription of reason for issuing warrant or right. + ReferencesNo definition available. + Details Name: us-gaap ClassOfWarrantOrRightReasonForIssuingToNonemployees Namespace Prefix: us-gaap Data Type: xbrli:stringItem Balance Type: na Period Type: duration X - DefinitionFace amount or stated value per share of common stock. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99-Paragraph 1-Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274

transaction after deduction of issuance costs. + ReferencesNo definition available. + Details Name: us-gaap_SaleOfStockConsiderationReceivedOnTransaction Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - 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:perShareItemBalance Type: na Period Type: instant X - DefinitionNumber of new stock issued during the period. + ReferencesReference 1:

Type: instant X - DefinitionWeighted average price at which grantees can acquire the shares reserved for issuance under the stock option plan. + ReferencesReference 1:

[Accounting -Section 50 -Paragraph 2 -Subparagraph \(bbb\)\(2\)\(i\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 2:](#)

[http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(bbb\)\(2\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 3:](#) [http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(bbb\)\(1\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 + Details Name: us-gaap_WarrantsAndRightsOutstandingMeasurementInput Namespace Prefix: us-gaap_Data Type: xbrli:decimalItemType Balance Type: na Period Type: instant X - DefinitionPeriod between issuance and expiration of outstanding warrant and right embodying unconditional obligation requiring redemption by transferring asset at specified or determinable date or upon event certain to occur, in "PnYnMdnTnHnMns" format, for example, "P1Y5M13D" represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1:](#)

[http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(bbb\)\(2\)\(i\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 2:](#) [http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(bbb\)\(2\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 3:](#) [http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(bbb\)\(1\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 + Details Name: us-gaap_WarrantsAndRightsOutstandingTerm Namespace Prefix: us-gaap_Data Type: xbrli:durationItemType Balance Type: na Period Type: instant X - Details Name: us-gaap_StatementEquityComponentsAxis=us-gaap_WarrantMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_MeasurementInputTypeAxis=us-gaap_MeasurementInputSharePriceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_MeasurementInputTypeAxis=us-gaap_MeasurementInputExpectedTermMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_MeasurementInputTypeAxis=us-gaap_MeasurementInputRiskFreeInterestRateMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_MeasurementInputTypeAxis=us-gaap_MeasurementInputPriceVolatilityMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_MeasurementInputTypeAxis=us-gaap_MeasurementInputExpectedDividendRateMember 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: XML \\$5 R46.htm IDEA: XBRL DOCUMENT v3.24.3 SCHEDULE OF WARRANT OUTSTANDING \(Details\) - \\$ / shares shares in Thousands 9 Months Ended 12 Months Ended Sep. 30, 2024 Dec. 31, 2023 Share-Based Compensation Arrangement by Share-Based Payment Award \[Line Items\] A Warrants outstanding, beginning balance 2,821 A Warrant price, beginning balance \[1\] \\$ 13.15 A Weighted average remaining contractual life, outstanding ending \[2\] 4 years 3 months 18 days 4 years 3 months 18 days Number of stock options, options outstanding, exercised, shares \[3\] \(1,394\) A Number of stock options, options outstanding, forfeited, shares \(24\) A Warrants outstanding, ending balance 9,244 \[4\] 2,821 Warrant price, ending balance \[1\] \\$ 2.98 \\$ 13.15 Warrants outstanding, exercisable ending balance \[5\] 9,095 A Warrant price, exercisable ending balance \[1\] \\$ 2.90 A Weighted average remaining contractual life, exercisable ending \[2\] 4 years 3 months 18 days A Private Placement \[Member\] A Share-Based Compensation Arrangement by Share-Based Payment Award \[Line Items\] A Grants of warrants \[6\] 6,366 A Consultants for Services \[Member\] A Share-Based Compensation Arrangement by Share-Based Payment Award \[Line Items\] A Grants of warrants \[7\] 4 A Warrant Inducement \[Member\] A Share-Based Compensation Arrangement by Share-Based Payment Award \[Line Items\] A Grants of warrants \[8\] 1,471 A \[1\] Represents the weighted average exercise price. \[2\] Represents the weighted average remaining contractual term until the warrants expire. \[3\] During the first quarter of 2024, the Company issued an aggregate of 1,393,393 shares of common stock from the exercise of warrants previously issued in November 2023. \[4\] As of September 30, 2024, the aggregate intrinsic value of warrants outstanding was \\$0 million. \[5\] As of September 30, 2024, the aggregate intrinsic value of warrants exercisable was \\$0 million. \[6\] In June 30, 2024, the Company granted warrants in connection with a private placement consisting of warrants to purchase up to an aggregate of 3,220,266 shares of common stock at an exercise price of \\$2.204 per share, and pre-funded warrants to purchase up to an aggregate of 3,050,768 with a relative fair value of approximately \\$7.5 million which was recorded to additional paid-in capital at the time of issuance. In September 30, 2024, the Company granted warrants in connection with a private placement consisting of warrants to purchase up to an aggregate of 95,467 shares of common stock at an exercise price of \\$3.9375 per share, with a relative fair value of approximately \\$0.3 million which was recorded to additional paid-in capital at the time of issuance. \[7\] During the second quarter of 2024, the Company granted warrants to purchase up to an aggregate of 4,000 shares of common stock at an exercise price of \\$2.38 per share, to consultant for business development services. \[8\] In February 2024, the Company granted warrants in connection with a warrant inducement consisting of warrants to purchase up to an aggregate of 1,470,592 shares of common stock at an exercise price of \\$5.05 per share, with a relative fair value of approximately \\$3.9 million which was recorded to additional paid-in capital at the time of issuance. X - DefinitionShare based compensation arrangement by share based payment award non option equity instruments exercisable number. + ReferencesNo definition available. + Details Name: VVOS_ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsExercisableNumber Namespace Prefix: VVOS_Data Type: xbrli:sharesItem Type Balance Type: na Period Type: instant X - DefinitionShare based compensation arrangement by share based payment award non options exercisable weighted average exercise price. + ReferencesNo definition available. + Details Name: VVOS_ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsExercisableWeightedAverageExercisePrice Namespace Prefix: VVOS_Data Type: dt-types-perShareItem Type Balance Type: na Period Type: instant X - DefinitionShare based compensation arrangement by share based payment award non options outstanding weighted average exercise price. + ReferencesNo definition available. + Details Name: VVOS_ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsOutstandingWeightedAverageExercisePrice Namespace Prefix: VVOS_Data Type: dt-types-perShareItem Type Balance Type: na Period Type: instant X - DefinitionShare based compensation arrangement by share based payment award non options exercisable weighted average remaining contractual term. + ReferencesNo definition available. + Details Name: VVOS_SharebasedCompensationArrangementBySharebasedPaymentAwardNonOptionsExercisableWeightedAverageRemainingContractualTerm2 Namespace Prefix: VVOS_Data Type: xbrli:durationItem Type Balance Type: na Period Type: duration X - DefinitionShare based compensation arrangement by share based payment award non options outstanding weighted average remaining contractual term. + ReferencesNo definition available. + Details Name: VVOS_SharebasedCompensationArrangementBySharebasedPaymentAwardNonOptionsOutstandingWeightedAverageRemainingContractualTerm2 Namespace Prefix: VVOS_Data Type: xbrli:durationItem Type Balance Type: na Period Type: duration 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. + ReferencesReference 1: \[http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 1D -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-1DReference 2:\]\(#\)](#)

[http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-3Reference 3:](#) [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(a\)\(1\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 4:](#) [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(a\)\(2\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 5:](#)

[http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(a\)\(3\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 6:](#) [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(1\)\(i\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 7:](#) [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(1\)\(ii\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 8:](#)

[http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(1\)\(iii\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 9:](#) [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(1\)\(iv\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 10:](#) [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(1\)\(iv\)\(1\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 11:](#) [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(1\)\(iv\)\(02\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 12:](#) [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(1\)\(iv\)\(03\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 13:](#) [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(1\)\(iv\)\(04\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 14:](#) [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(2\)\(i\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 15:](#) [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(2\)\(ii\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 16:](#) [http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph \(c\)\(2\)\(iii\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 17:](#)

https://asc.fasb.org/1943274/2147479830/718-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap _AllocatedShareBasedCompensationExpense Namespace Prefix: us-gaap _Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionExercise price per share or per unit of warrants or rights outstanding. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-3 + Details Name: us-gaap _ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1 Namespace Prefix: us-gaap _Data Type: dtr-types:perShareItem Type Balance Type: na Period Type: instant X - DefinitionNumber of securities into which the class of warrant or right may be converted. For example, but not limited to, 500,000 warrants may be converted into 1,000,000 shares. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-3 + Details Name: us-gaap _ClassOfWarrantOrRightNumberOfSecuritiesCalledByWarrantsOrRights Namespace Prefix: us-gaap _Data Type: xbrli:sharesItem Type Balance Type: na Period Type: instant X - DefinitionValue of outstanding derivative securities that permit the holder the right to purchase securities (usually equity) from the issuer at a specified price. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 + Details Name: us-gaap _WarrantsAndRightsOutstanding Namespace Prefix: us-gaap _Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: instant X - Details Name: srt _RangeAxis=srt _MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap _StatementEquityComponentsAxis=us-gaap _WarrantMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap _SubsidiarySaleOfStockAxis=us-gaap _PrivatePlacementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap _StatementEquityComponentsAxis=VVO5 _PrefundedWarrantsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 59 R48.htm IDEA: XBRL DOCUMENT v3.24.3 STOCK OPTIONS AND WARRANTS (Details Narrative) - USD (\$) / shares in Units, \$ in Millions 1 Months Ended 3 Months Ended 9 Months Ended Apr. 30, 2019 Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2023 Dec. 31, 2017 Share based compensation arrangement by share based payment award shares purchased for award A A A 105,000 16,000 A A Weighted average exercise price A A A 2.38 10.00 A A Share based compensation arrangement by share based payment award non option equity instruments expirations A A A 4,036 24,000 A A Share based compensation expense A A A 0.1 0.2 0.7 1.0 A A Unrecognized expense A A A 1.1 A A 1.1 A A Weighted average remaining term A A A 3 years 4 months 24 days A A A 2019 Plan [Member] A A A A Common stock authorized A A A A 80,000 A 2019 Plan [Member] | Minimum [Member] A A A A Number of common stock grants A A A A 94,667 A 2019 Plan [Member] | Maximum [Member] A A A A A Number of common stock grants A A A A 174,667 A 2017 and 2019 Plan [Member] A A A A A Weighted average exercise price A A A 2.38 A A A Number of options granted A A A 105,000 A A A Shareholder [Member] | 2017 Plan [Member] A A A A A Shares reserved for future issuance A A A A 53,333 Shareholder [Member] | 2019 Plan [Member] A A A A A Shares reserved for future issuance 13,334 A A A A A Common stock available for issuance shares 81,334 A A A A A Number of common stock grants 94,667 A A A A X - DefinitionAmount of expense for award under share-based payment arrangement. Excludes amount capitalized. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 14.F) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap _AllocatedShareBasedCompensationExpense Namespace Prefix: us-gaap _Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: duration X - DefinitionAggregate number of common shares reserved for future issuance. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap _CommonStockCapitalSharesReservedForFutureIssuance Namespace Prefix: us-gaap _Data Type: xbrli:sharesItem Type Balance Type: na Period Type: instant X - DefinitionAmount of cost not yet recognized for nonvested award under share-based payment arrangement. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap _EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognized Namespace Prefix: us-gaap _Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: instant X - 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 'PnYnMnDnTnHnMnS' 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 -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap _ShareBasedCompensationArrangementByShareBasedPaymentAwardAwardVestingPeriod1 Namespace Prefix: us-gaap _Data Type: xbrli:durationItem Type Balance Type: na Period Type: duration X - DefinitionNumber of shares under non-option equity instrument agreements for which rights to exercise lapsed. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap _ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsExpirations Namespace Prefix: us-gaap _Data Type: xbrli:sharesItem Type Balance Type: na Period Type: duration X - DefinitionNumber of shares authorized for issuance under share-based payment arrangement. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap _ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAuthorized Namespace Prefix: us-gaap _Data Type: xbrli:sharesItem Type Balance Type: na Period Type: instant X - 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 -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap _ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAvailableForGrant Namespace Prefix: us-gaap _Data Type: xbrli:sharesItem Type Balance Type: na Period Type: instant X - DefinitionGross number of share options (or share units) granted during the period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap _ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross Namespace Prefix: us-gaap _Data Type: xbrli:sharesItem Type Balance Type: na Period Type: duration X - DefinitionNumber of shares purchased for issuance under share-based payment arrangement. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (l) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap _ShareBasedCompensationArrangementByShareBasedPaymentAwardSharesPurchasedForAward Namespace Prefix: us-gaap _Data Type: xbrli:sharesItem Type Balance Type: na Period Type: duration X - 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 -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap _ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap _Data Type: dtr-types:perShareItem Type Balance Type: na Period Type: duration X - DefinitionNumber of new stock issued during the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/21

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@G*~7/17|1QHT=1 &R)~5XPM DI FH8A~#JY96GE,7E,1=3MM-1|(B0 MN0JEP2~2X50)15R~?7A4Z+F~N:N:H0P9L9CIBV3K2Z,XLX+GVBS5U?N|_
MY?+61Y0:J91,U~L@-5/6G4V1X|J5[C5B(E+C)EV~0?E$=PK1(F/K32)~M.-S$03J~DLF50;F~(6+NGUA~74!)=;|W~S0U~VR6XQB|162~4W?L8P) M70AJK;-
UL~CC5E6M1|BOW14X(V1 >12|4)3B|EB>-ZK(DYV+C=MK0F66?#0U_UA:$D3MJ|C=C/G#)= @HIS~N_1=N27W#K C,5U15(K$~>?)~51>B
MVE5|(SE+>0|J18FSN~CE+~+~#~).0:= 53C~"MC|T|(X-ELI)&JQ~(GMG3)NM ML+KZP1&Y4C3,5|2N5~|N$|JTKD7~K|E3;X$SQRQ7+MWS|U|JQ~7K:3Z( X3CNLI[%
(9V)NSBF6~RH+Z&G|A~(F~#?)~|7H7LV-5TQ MW-4514Y&E=6JE;A=HFUO)OERU|UJ4;?7GM|Q4$|=|N~9N~00Q1CZ,EP=|OP MFE2.N=9+UEJUB|6A~70K~1Z|H7:13
O(O|C&N;+C<~7R$SHZV?F_X81J=K.) M1R0N4~Y~$69,INVE9Z|N[R|~|M5;C|U+O=OIT4~|@J_M 79S1.LW,G,G;=&N M=MV;D9M-RKAV'03 |'~ V-1V|V74/V
M/'~K9>NOMA&E/IN$B T'EGG~K.B|C~N~7V+82/H1T MZ|T)M~S~R-EL,3(40VPVQ2|JX?>OEB10H-WILO=;YHC?|PY=|J2SG&_XK403?2 MIVM;|20J|LM8@|J'BB&-
GZKKKXY7U|Y,0EO@R4X>7A_H,1>|ABH5$?_* I M6 16P:VABCO6E-Y.3,&|##=TNMFA;SOMW~)Z~(4J@UQUWV>CEEAF6D8B M3;P4~?2S?
D@V0C2>07YOV;7T.2176+G3|U|,CS~|=96B2)?~?~YMEZ1.L MQBX$U~|'9386-YVFU8U:EH8|SGC9|J7B@OOC!Z~2Z~.%Y>B M4J~VWA7T;1=0U,UTV,V1V<=$AP-
X$K~61TV&57;~. 6Z|1 6QPUUdV|7>| M6~M1~N67,B@U_YYV.'O19X+2~2~1,|P$S.BBSJL8Y|<V_ WW~7UW=DRK,X,M'9>0-U|W1|]IE~F0W7 9;_!_YU|_+E| MO?X8;,#>?1-U+TP68-T
CJSA~<C%,8JEEVE%_SLZK@V_5U9E=GMN$D$M~ M~7T$G(K<V55~0UJ-5MN|UW~|T0R+4M%Z6~2~1J;DC9;IEBA:Z$D;%'Q9 MA=%T@1#J~|RI&DG&3!%_~. V? (2,C8-
P6U&T( )?7E9|ZYSR,+E+R| P$BTVS1#0D=3BDB62U3$Q~P6U~;MOC<=<|A|4|UQD;31FN?T=EU@~*(XS M=5GEQ~V9@WNN=1S~Q?
K0D|@:CVFUGHKE'MCPV03 M~(P|D$D)=CCV91<6|KF M2L<~Q,T,H)<@<EY5734IE|GM,BHB@0/15UUL~|U'D5LKC~;B)5~7LG M3E9T1)C9B=2)'P1$2HA?
8@|4L+U_7B9A9L5P?6QHWW&_9;+A|;V9B_~P_M0 M2P,SE% @ [I%N64D|B%Y(C~&S P ID_IX;|IW;W&KULU5;C~V%)|K$SB|YU&BH;~<2:8S2,7P~J=BX#9|JKZ8(A
MT29V:IMAZ: OL1,'L|N<4P2L.X|I/3079NMEQ1EFP~KZ$S9.WG4RIZKK; ME6E&2R~O~$49?EQE41~*KV+=E96+9&F$R|+K.4|4+GC..OT~1_8D~C~|HXJ~ MT24F9S#D#
M05>WG&H|05U?K|A2TZWf@~.I%YU_URV1YVW&T02J=|~(K X0=<2+OBM' M_-YN=9:DUKUP+|7_ M~SCK$LB~O70R>+U5VVXD|L~0K|LBG4E&_T28>XV~*
M~VF>L~WADD THU40&R$T8,R9,5(OC4X_ G$SAL'7B/@<~K~O+~+Z) (T_P M+O|B|&7|B0G52~S.-=F2F7|V.44_WI~,OXX7ELP~CQ83X=C.8PF,W&|QD, M'NX:Y|G@~'~D|V0~&
<_8DX6|967~UVV|J66;MK&M&N:V0#~|L7/'F|X~<3~2<8|<_FC_?CZ>R4 M_~4%30F?YJ21<@L1VAAT+ ME>3,2~I-
6ECH@ (709HUO)|J5E|>P~IYZW~W6W,1,3;OPG|O1+J|S3~P~$B MG5E|@BW2+ MJ$~X#11>8,VY@54KS7|B|R2,X<~*Q|Q01686V1%3KP5V~XW@S)HA,?4MIY_ MF3Q|XD60Q
S:~I?P~|MTXL(9Y4>@TYSQAS(W?Y)T%60M+<~ HM>J>@;S9HR~H MQJ$5HS4K~U~4:FTCE;P~$Q~(8D~*~>M~Q~0;9EHAH21~*3~';|00V|
M+X;@YTS441=8,N26YDGE>=25%EA#1Y5H~O~0 UW~1~X0O|C48R=>Q:HP~<Y~<Q M'R(V<|>TZ>|_K R(O1XX92=3Y 557|JG93QPI~'U+@|JDU'K~<4U>29+>
M2~YR2+<F~+L|J)7Y|H46Q@U7~#E2E|<=2TU4|+HUQ3|?<M1~J~V;TX?;SHA6U&6&L~A|U5~R5-4~W|F691ALAKRR=K88+>@~R4&9X$6A
M=4H;@|TKVA0UQ6OR|J|CLXY&27|P[X~';J5|9D$15K4~H$5.A+B$;IM(F M12,~?&.)=>@~'V|H(C|U9DV~+9M.'QW&_|A_ /WC5~_J|_~ TH3?|J|65|KYK
MIFEV~W~HSB|W00X|A1 QXCH&~'~C?QMA4B5938|N5NH;|,71_R_~<UKU~1=UD.71=Z27?2;MVR MC64GBD|J8_FV~#~N.;A;F1XC1.@IAKV>~MD|H,M,8QBUX?~!AR,=IUET+3Y4Z
M|,CUX505=<_NF@FKU-6|2.AJGZNMFMNP|U07U/6RO; H<~970D?M?<I< M|; 1'U|KE4K|R~<=<57@&~>~#~BKT|OR~XESM7|2|A>F RJ02P,M M @ [I%N661WUBP' P F@ 8
ID_IX;|IW;W&KULU551;|,P$|JKS@&#A81+&F2=FRTE;J|N ROVRKJ|_+|3;Z-16'(VUGA MW~VVC~|@4-C~WSWVW~G~^~MP+<5W72_~%F50H_P|C|Z QU5F%|F|4=#.
M4J~&5J|5:AKA200549QEST~"O&A3>~.MM,C8>R24,7% @.FZIBZM~<EG|G_ U'5X6QAG K~D~VY@>ZIFB5=BAY+Q~H;D4H_ YB>|XO4~CN'3QS7
M~LD<~<4+~;_Q;QWY$~6$;8&80_~C$2RQ>~|TOT?FPP_22E~#7PZWZ?~N|J M~E@73>~G+SSPWQF~T~|7D5| N)-O.QXMXD@GL&~%;0,14YYG_!A2PHQEO~5|S|P'G6|) $@401W~Z
~_IRDX<~M7K~0;&776GE;|=IZXPVW|A|SH$4&A;ZO:QZV0F?Z?E X1E~H2E+$D$9~M%& M$1=DD8T7F4U~H~MO~O+V>=30C_?S~N$VZ4X~91~^Y|+~D02L>+>_JQ|I1~1>R
MS(<~Q~T1K9>&A;S|J|O>TG72|F~E*|J M.X67W@TA:DBC ?WZALWE~U|P;P9|E;~O#P$1&S(CV5944E,YB3KM119)RY MWS=QG~W~H1H5Y5=1T6(PK71T
MUDYX)ZW>~%05?N&J147&D1<4FATW~* M2A$U_~J$007M5.O-K~H.,6K(3,F;I7~M~J~$Y5E1$~>_9|K=IR< M<C~<1_J|SGHB.W>:J@S~M0V5YE&6(F=G~V|;1!6~ODZU6;|&?0V;
(T~U~S;|MTIDS|9T>)(Z~%J~(B~N~<310AQVSO|SP|)>=~A|J#6B0IQ(S~9~<1_J|_~& M&P1&X&GO,~L~+&Q+&#1)5.LNVMJIVQ|OEL;Y7IDR~E129KGX&2B|'3+~
!3XH=2+~.T,R#@~+74)N=X84A9;~EO>GIP=??7|G|G$P@F(T@ MG$7|!&LXG(PA6~S&T0(N(K;4,~$ZCB9C1L6|)~)##"MC|_@+~+4U~H5,&X2#1Y
M|J~>@D|6GWL~3H7<6<~&~#2~1_Y|F|L|;8%KJFZUNC5~|J,@J|_U~W$564R36G&P=0V|V~H965T7|>|QWJ_T_BH|!>S1|3P6@E|L|>VOHF#M~Y~QXJ9 M~U6C|V=TA6SM-1E;~&J-
K|H|EOC?|H85H+8&K~VMK6~C~I~|BYQK<~<F~NCK MO<O~(C_~FS1R|Y~L RCEDV6MJR.V~2X<=>~RM9J~M~<79Z~S_7P#B~4|J|7TLE~R~M(M|FZ9+~_Q~S~V~
~2;~$+UAS4601~T&1&T6;|<~<+&~1.P|2|P2K;0&D~S M857~$J_5;@A_@Q/P+VU~U.S~|=|7+|Q~A;? Y|N~$88U~B2=O> E|N|W~M5~<1~N~P|M(T~
M~N|S;|@_OMZOMK.M~>X7D0|SSAU;H+GOM5T~>8XOW
```

!T[C1S;J0:1.V^?TDB-HT%30Q\$69QK.B.5+BB4&(Y-+0Q;2.S5?#!= MTSF(VA5E-)7:5<5UY&ZZKUUB.W?;NGHB0E0?> 9V>0W4W3J@E2F74U" MGE<<[P,G^OQ JJO"=X=LP!|K%<5VXT M.W3ZGQ.%\$K^<?K74SF1F-JN"(Z?F7ZBQ?WEDOKK1@ (K=VVL! MM8I&K=QC;P*=L7FHW(XHVQJ)H-S:P4"UA5F2"=C80WF" <^_>K4J6B=+! MJ 9:U=7&R/HG3@U@JDDH#=#K3A;E3E3.ZJ#8>.U.1.FU<1K@FHRJGJ!E0;MOKMA(5Y9714 O4=O+1VN;5KC;P<N<3"QO"54460M0.901M8719R"?ABK6-MPL_<^>#A5J0=O1-7(C; (1#=#ADP?SUR+>./969%WE-PQDF;[!\$SLY)GJ1M.M,5IA*?<3.34A.E5X#> U1+ P04 #L@6Y9"K[?T=,@' !7?0 M&O'AL+W=O92R'RCFCGR; D1V@=0R7Y12E6,@16Y@9X1#4H3T1|G|1M|E|BDA>5|M|J|72B0D|Y AODI35|X'D-I-S'|"K6%""DNA#;75??"IBN'M(Y#)F5FQO"2%CL" @;0SGM&W.T%+<6N'+POV? &>.5"4S2A.4Y#;N&99""1*(MA&+<K&(22)(01)|>:1A52 7?6.;WNG699RQ\$S<+D"XG6LF7<<B&.5XE M8D(W7"1L1R<8T83K710I2.N@:(.5%\$S0MP3*E&3%\$S^5.NP G/8/@;"G'W MH0AN"71/C=1.L/D41L|;Z@<J'E'P^?XV'7CNRLT|N|010"DX2C,68,JPU|@RX0 M#<O(G<9=XUA4Q|9E1&6Y0A'.A/1B&9BR5&0Q1#7X/WC^+=^"8LOK:K? MVB=8< (<X23B0@<ZOH|E-|U\$>7%V 07+Q95 ?O"Y)<@<ZG|EOJ|DSSD&P M.YW6" G-Y+88(S?7 6H^1Q17|YE0CTO3.C@LFX\$?> M22F8F.7.ZG1|J|Q'<D1U|G.%\$M6S0U60U|31|3G|Q: M1^->3G|Q'NHW=51?"FRA6S1"5EUEHOC7F"J#<?>7%\$S J|Q| 10|O&|LM70|<D'J' V3X19U@N2<93 7F&MDMYO|P02P.%\$< [(<N6N-134 #< @ SPP ID IX;|W;W|K M&ULM5=-3JLP/TK5H8FD.YZ#<K(T\$+WU(HB,1X M0'MPFF)06PK6\$M\$VW@J).0DA8"2#2V,|JQS?&+*%*+<A^)<+F("ZB22%GMDY2T1"8)P MA@<O(LM:1>SAT0<(<GX3B&5&AC(R4&?>W9C<|I9C,(@*0, #-1A:6K)K1%6 MV,1+<B-AHC6;&2U2=1.6#F&="Z+M\$P\$Y0.'9Z<C&M&?<CB%<VZN|C&-CB<3 MM#L'A0F5+V?W4Q?>=<G#<T@PM<UBJ'E9H'LV1T0;BCL>;1<1J1|I&S|V@ MAO.#>8|7W (75L'<.-P-X\$WRG1;2YU>[E+<@%KO,W2AA1|_1'@K0F"G,MEF1+1U)4JBXNF.1V.#H?R36M*WMQ;AZJ0QGA.0PL 6Q\$|NPN_?W+<S MAJTEC|OIS7,M|8Z3=<|JGV.Q\$P\$B@<N<-<@XZVMLB19|3B>1|TH.N-M+M;#< M22.1"9 WU|PKXIFJ?<OV'PU+<P04 #L@6Y9E4".Q:H# "As@ M&O'AL+W=O8E,Z,@SQ M2<(<677>00@T|,TR? C(BH3(+V@<A&DA).3#+Y9D592H3LLK7|Q,ZL8%<@<NV?<D1YF&P=PSQ?>M1"EA0ZX&H;N1Y5|J|@|ZTBH|W8P MS.D:9B >|GLF>+W-.LHQ34B,1@<-<NWSOL=2A@<B|KAAW?>R.E941=169 M+<5+6HS"1?<A*(CIV<(<8DD0QR3Q+5*16 41?W&A_LM6X|681>5PILG75\$)M(VM@H26LR"817^GN\$U2"NHHOI DO J#<=<O+W+11NN"11989166 I?P2|E| [M "FT">J5 .I8@<A.;<IGOI06&V74@H?>JSD&#<ZOTQ?2S;5*PLTQ)"G^EQ MGPDFW|82|X+9^<?<KB|05|NT03? 3.>3VIG5M>Q|O.KZ<>|>|O.PR"Q E_M@|OPPRC=V>HS!^<QSKX>;P.\$?>H UN2P=K&|W:1J_@<W_V%Q@<+<L8>7 M)< (0)DJWK10+HBG.<0VID .6H(BE<E [1959]WVLE52S RG(0PLFMF4&R0M03BKV70Y0)6I7+(<?PE3MJ+H=Z#&F4&82N?Z%OGR%=< M9= +34 MIRX)LFP(<?&I? W:TOYKX|J|DZ:|<.<R|JF|F5|Z196U<C@<QSNHVR'.1LM#<E:P|J 5Z2 4SL0(T2)2EP;0|64Z=<+B;|L"<RAGNNW1?>=<ZS"BMVO|X< M=CN.FV(K. |V|V75.E6\$SUMDC 8/L;Q3\$F3|5/30<G5'AF+R("MC\$<-6I MYSIYA|@<J9MB: KX=<9V 5 M2MNW1^V1G3;A4VQ0-9Y|ZZ|<N"Y57?>_J?0 M/R\$<X 1^HQ.56S070>HRYO|A"WCC\$<51+>.> +18*5|R%6E11"NM"684"6H M6C0D|L4FP8 B12=A1EP|UK53P"U1+ P04 #L@6Y9I(1 L" 'K M"0 <O'AL+W=O1C| I'(<#)<^07ZB.;<^<V77: S1%<(41'3#<K;D UU(4#6<^I90UP64^184 M9)?<CX@TS#<?>1LWP,H92W4;INB'N^"R; F\$K|K0Q2CM^E'4YWK%QS4)?> M(P>V! F:THB645&QIR=12TH.<.<I4@Z1J|B<@<A&BBXA<U MRONJ;FZGU16MTY|3|JW|TSCB875:59|LV3QV?ALO>P>;5=|Q/B=AVA6T? MP[48<1'U];'K01"3L37H>.-B=<K3X*?T?<?<G^Y&WV^DOY(G&X/N) M1#<E:P|J 5Z2 4SL0(T2)2EP;0|64Z=<+B;|L"<RAGNNW1?>=<ZS"BMVO|X< M=CN.FV(K. MJO|T00P4U<^<7\$|GAJJPZ|7.9Y|Z1\$!#10 (R;EE? MC\$| E0' 1#<9 >+PO=VJR:W-H4MCT"1L95WNU+D|J74ZY\$D0=B+K^YV9D|61|MIG+N AYT(BR1RH8^XU\$<=02CWHY;N913RPTHOR&A)41#Y,15UY+M1+V7+Q+N.'Q41M5.66,A7B MP4Y&6=<+K|IDF&K+0,QKB4B12(9&8K3J)|<8&;X57|U>[J65% X%NZ>9 MSOO>B0<9SLB"Z1M1?<55/4Y@<IAR3ZJC.V.C#1#?TJ|8@8V'@<O+Z39Y6/FP M#.|V0+@<"A"U|G3< [16@<0JME;FR\$J))U).B FFC#9L=<.&^P^<ER<03R9G-U.8#|132A3,"92\$NOX 7R\$ MNTD"<@<WL'<L>4PVTN%GHPK3|5;0196C1| 4R<.<WDG^<2%UKN0,9Y@<UQ NF MD:~<?<KW-<0),R\$<K1|PB|N+<S W'W|,4P'L.WMXA|J|V8V9Y|J?>2%K M^<=<@<(\$1U3|Z90A\$Q|J51I0E3\$A+A>S\$Q5610^<LU9#1T 525) ML>^<9BZQ0+M&+W|KJ|067|MPGVB>=<=|H.GL8F,V59DC3QV2-MJEE%XTC&G ML-P Y?>92Z?C:CN36?Q<2FO&K^V+V"V"VJ>V^M'@<A=B-Z;|5Z2|C3M> MHRJ|U|<@<ONNZ<0>K#<=<79-Q?37K?F2R+GEM"Q.#/0X/#8|5 UNZLJG6S12N M8TR%<OW?>7|SATI|S<3 B1GM<@<S\$3G<@<U02P.%\$< [(<N62|52|<L M @<@< ID IX;|W;W|K M&ULM5=<3JLP/TK M5H8FD|CY.E8&PG2(B:Q45&Z39KVX".WC629N|;PG|J"? -2DDK'O:2V,X| MYYS|5S5WUUPRAQ H>.> CEP5:0X%EF>|<^_S+DHL-3L7!E^0IG M%<E10- "KEM@PIRX;|<N(SI:*\$P5@<N2P+<Z)O@<+UP&=<S<(<16>3+<+AQ MO|O+<F("EF:AR9[F&D\$1"2<0'S@<?<U7|71R1=\$V\$0A08RZQ,DYFQ#<R>=<+<1 MX&A&E%<E(E6' "K6"1^<U1%K&|YK35:(X)JPXWYMO6LO.RPAX?0IR50<^<H. MRF".EU3=<_4-UXZAB.E5.HG6M<QD\$|2152|.%04#8|<9|<1VV "Q1Q4#82U M.@<+<A-9H|@<M."R!<U TDO1"1=H"<S^<K&(<13B MELF<^J@<0F6=< <K^F&P+R49R3CTE<|55+<@<T";JXZ&R&R AKK>^<^_ M_X'E" ?PW8D?9N0<

[illegible]

```
.report table.authRefData a { display: block; font-weight: bold; }.report table.authRefData p { margin-top: 0px; }.report table.authRefData .hide { background-color: #2F4497; padding: 1px 3px 0px 0px; text-align: right; }.report table.authRefData .hide a:hover { background-color: #2F4497; }.report table.authRefData .body { height: 150px; overflow: auto; width: 400px; }.report table.authRefData table { font-size: 1em; } /* Report Styles */.pl a, .pl avisited { color: black; text-decoration: none; } /* table */.report { background-color: white; border: 2px solid #accf; clear: both; color: black; font: normal 8pt Helvetica, Arial, sans-serif; margin-bottom: 2em; }.report hr { border: 1px solid #accf; } /* Top labels */.report th { background-color: #accf; color: black; font-weight: bold; text-align: center; }.report th:void { background-color: transparent; color: #000000; font: bold 10pt Helvetica, Arial, sans-serif; text-align: left; }.report .pl { text-align: left; vertical-align: top; white-space: normal; width: 200px; height: 200px; }.report td.pl a:hover { word-wrap: break-word; } /*.report td.pl.a { cursor: pointer; display: block; width: 200px; overflow: hidden; }.report td.pl.div a { width: 200px; }.report td.pl a:hover { background-color: #ffcf; } /* Header rows... */.report tr.th { background-color: #accf; color: black; font-weight: bold; } /* Calendars... */.report rc { background-color: #f0f0f0; } /* Even rows... */.report re, .report reu { background-color: #def; }.report reu td { border-bottom: 1px solid black; } /* Odd rows... */.report ro, .report rou { background-color: white; }.report rou td { border-bottom: 1px solid black; }.report .rou table td, .report .rou table td { border-bottom: 0px solid black; } /* styles for footnote marker */.report .fn { white-space: nowrap; } /* styles for numeric types */.report .num, .report .nump { text-align: right; white-space: nowrap; }.report .nump { padding-left: 2em; }.report .nump { padding: 0px 0.4em 0px 2em; } /* styles for text types */.report .text { text-align: left; white-space: normal; }.report .text.big { margin-bottom: 1em; width: 17em; }.report .text.more { display: none; }.report .text.note { font-style: italic; font-weight: bold; }.report .text.small { width: 10em; }.report sup { font-style: italic; }.report .outerFootnotes { font-size: 1em; } XML 68 FilingSummary.xml IDEA: XBRL DOCUMENT 3.24.3.html 199 266 1 true 64 0 false 6 false R1.htm 00000001 - 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Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer)." } } }, "auth_ref": ["r30", "r615"] }, "us-gaap_AccountsReceivableNetCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccountsReceivableNetCurrent", "crdr": "debit", "calculation": { "http://vivros.com/role/BalanceSheets": { "parentTag": "us-gaap_AssetsCurrent", "weight": 1.0, "order": 2.0 } }, "presentation": ["http://vivros.com/role/BalanceSheets", "lang": { "en-us": { "role": { "label": "Accounts receivable, net of allowance of \$262 and \$250, respectively", "documentation": "Amount, after allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of" } } } } }

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Examples include taxes, interest, rent and utilities. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer)." } } }, "auth_ref": ["r32"] }, "us-gaap_AccruedSalariesCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccruedSalariesCurrent", "crdr": "credit", "calculation": { "http://vivos.com/role/ScheduleOfAccruedExpensesDetails": { "parentTag": "us-gaap_AccruedLiabilitiesCurrent", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://vivos.com/role/ScheduleOfAccruedExpensesDetails"], "lang": { "en-us": { "role": { "label": "Accrued payroll", "documentation": "Carrying value as of the balance sheet date of the obligations incurred through that date and payable for employees' services provided. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer)." } } }, "auth_ref": ["r32", "r574"] }, "us-gaap_AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment", "crdr": "credit", "calculation": { "http://vivos.com/role/ScheduleOfPropertyAndEquipmentDetails": { "parentTag": "us-gaap_PropertyPlantAndEquipmentNet", "weight": -1.0, "order": 2.0 } }, "presentation": ["http://vivos.com/role/ScheduleOfPropertyAndEquipmentDetails"], "lang": { "en-us": { "role": { "negatedLabel": "Less accumulated depreciation", "label": "Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment", "documentation": "Amount of accumulated depreciation, depletion and amortization for physical assets used in the normal conduct of business to produce goods and services." } } }, "auth_ref": ["r21", "r99", "r456"] }, "us-gaap_AcquiredFiniteLivedIntangibleAssetsWeightedAverageUsefulLife": { "xbrltype": "durationItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AcquiredFiniteLivedIntangibleAssetsWeightedAverageUsefulLife", "presentation": ["http://vivos.com/role/OrganizationDescriptionAndSignificantAccountingPoliciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Acquired finite lived intangible assets weighted average useful life", "documentation": "Weighted average amortization period of finite-lived intangible assets acquired either individually or as part of a group of assets, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days." } } }, "auth_ref": ["r231", "r570"] }, "us-gaap_AdditionalFinancialInformationDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdditionalFinancialInformationDisclosureTextBlock", "presentation": ["http://vivos.com/role/OtherFinancialInformation"], "lang": { "en-us": { "role": { "label": "OTHER FINANCIAL INFORMATION", "documentation": "The entire disclosures of supplemental information, including descriptions and amounts, related to the balance sheet, income statement, and/or cash flow statement." } } }, "auth_ref": [] }, "us-gaap_AdditionalPaidInCapital": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdditionalPaidInCapital", "crdr": "credit", "calculation": { "http://vivos.com/role/BalanceSheets": { "parentTag": "us-gaap_StockholdersEquity", "weight": 1.0, "order": 3.0 } }, "presentation": ["http://vivos.com/role/BalanceSheets"], "lang": { "en-us": { "role": { "label": "Additional paid-in capital", "documentation": "Amount 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." } } }, "auth_ref": ["r40", "r615", "r797"] }, "us-gaap_AdditionalPaidInCapitalMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdditionalPaidInCapitalMember", "presentation": ["http://vivos.com/role/StatementsOfStockholdersEquity"], "lang": { "en-us": { "role": { "label": "Additional Paid-in Capital [Member]", "documentation": "Excess of issue price over par or stated value of the entity's capital stock and amounts received from other transactions involving the entity's stock or stockholders." } } }, "auth_ref": ["r487", "r673", "r674", "r675", "r676", "r747", "r798"] }, "us-gaap_AdjustmentOfWarrantsGrantedForServices": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdjustmentOfWarrantsGrantedForServices", "crdr": "debit", "calculation": { "http://vivos.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 5.0 } }, "presentation": ["http://vivos.com/role/StatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "Fair value of warrants issued for services", "documentation": "Adjustment for noncash service expenses paid for by granting of warrants." } } }, "auth_ref": ["r5"] }, "us-gaap_AdjustmentsToAdditionalPaidInCapitalSharebasedCompensationRequisiteServicePeriodRecognitionValue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdjustmentsToAdditionalPaidInCapitalSharebasedCompensationRequisiteServicePeriodRecognitionValue", "crdr": "credit", "presentation": ["http://vivos.com/role/StatementsOfStockholdersEquity"], "lang": { "en-us": { "role": { "label": "Stock-based compensation expense", "documentation": "Amount of increase to additional paid-in capital (APIC) for recognition of cost for award under share-based payment arrangement." } } }, "auth_ref": ["r26", "r27", "r298"] }, "us-gaap_AdjustmentsToAdditionalPaidInCapitalWarrantIssued": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdjustmentsToAdditionalPaidInCapitalWarrantIssued", "crdr": "credit", "presentation": ["http://vivos.com/role/StatementsOfStockholdersEquity"], "lang": { "en-us": { "role": { "label": "Issuance of warrants to consultants for services", "negatedLabel": "To consultants for services", "documentation": "Amount of increase in additional paid in capital (APIC) resulting from the issuance of warrants. Includes allocation of proceeds of debt securities issued with detachable stock purchase warrants." } } }, "auth_ref": ["r7", "r23", "r64"] }, "us-gaap_AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivitiesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivitiesAbstract", "presentation": ["http://vivos.com/role/StatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "Adjustments to reconcile net loss to net cash used in operating activities." } } }, "auth_ref": [] }, "us-gaap_AllocatedShareBasedCompensationExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AllocatedShareBasedCompensationExpense", "crdr": "debit", "presentation": ["http://vivos.com/role/ScheduleOfWarrantOutstandingDetailsParenthetical", "http://vivos.com/role/StockOptionsAndWarrantsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Stock based compensation expense", "verboseLabel": "Share based compensation expense", "documentation": "Amount of expense for award under share-based payment arrangement. Excludes amount capitalized." } } }, "auth_ref": ["r329", "r335"] }, "us-gaap_AllowanceForDoubtfulAccountsReceivable": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AllowanceForDoubtfulAccountsReceivable", "crdr": "credit", "presentation": ["http://vivos.com/role/BalanceSheetsParenthetical"], "lang": { "en-us": { "role": { "label": "Allowance for doubtful accounts receivable", "documentation": "Amount of allowance for credit loss on accounts receivable." } } }, "auth_ref": ["r106", "r179", "r214", "r217", "r218", "r766"] }, "us-gaap_AllowanceForDoubtfulAccountsReceivableCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AllowanceForDoubtfulAccountsReceivableCurrent", "crdr": "credit", "presentation": ["http://vivos.com/role/RevenueContractAssetsAndContractLiabilitiesDetailsNarrative"], "lang": { "en-us": { "role": { "verboseLabel": "Allowance for doubtful accounts receivable", "label": "Accounts Receivable, Allowance for Credit Loss, Current", "documentation": "Amount of allowance for credit loss on accounts receivable, classified as current." } } }, "auth_ref": ["r106", "r179", "r214"] }, "dei_AmendmentDescription": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "AmendmentDescription", "presentation": ["http://vivos.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Amendment Description", "documentation": "Description of changes contained within amended document." } } }, "auth_ref": [] }, "dei_AmendmentFlag": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "AmendmentFlag", "presentation": ["http://vivos.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Amendment Flag", "documentation": "Boolean flag that is true when the XBRL content amends previously-filed or accepted submission." } } }, "auth_ref": [] }, "us-gaap_AmortizationOfIntangibleAssets": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AmortizationOfIntangibleAssets", "crdr": "debit", "presentation": ["http://vivos.com/role/GoodwillAndIntangibleAssetsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Amortization of Intangible Assets", "documentation": "The 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." } } }, "auth_ref": ["r5", "r228", "r234", "r587"] }, "dei_AnnualInformationForm": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "AnnualInformationForm", "presentation": ["http://vivos.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Annual Information Form", "documentation": "Boolean flag with value true on a form if it is an annual report containing an annual information form." } } }, "auth_ref": ["r647"] }, "us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount", "presentation": ["http://vivos.com/role/ScheduleOfCommonStockExcludedFromComputationOfDilutedNetLossPerShareDetails"], "lang": { "en-us": { "role": { "label": "Total", "documentation": "Securities (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." } } }, "auth_ref": ["r148"] }, "us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis", "presentation": ["http://vivos.com/role/ScheduleOfCommonStockExcludedFromComputationOfDilutedNetLossPerShareDetails"], "lang": { "en-us": { "role": { "label": "Antidilutive Securities [Axis]", "documentation": "Information by type of antidilutive security." } } }, "auth_ref": ["r14"] }, "us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareLineItems", "presentation": ["http://vivos.com/role/ScheduleOfCommonStockExcludedFromComputationOfDilutedNetLossPerShareDetails"], "lang": { "en-us": { "role": { "label": "Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items]", "documentation": "Line 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." } } }, "auth_ref": [] }, "us-gaap_AntidilutiveSecuritiesNameDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AntidilutiveSecuritiesNameDomain", "presentation": ["http://vivos.com/role/ScheduleOfCommonStockExcludedFromComputationOfDilutedNetLossPerShareDetails"], "lang": { "en-us": { "role": { "documentation": "Incremental common shares attributable to securities that were not included in diluted earnings per share (EPS) because to do so would increase EPS amounts or decrease loss per share amounts for the period presented." } } }, "auth_ref": ["r14"] }, "VIVOS_AppliancesMember": { "xbrltype": "domainItemType", "nsuri": "http://vivos.com/20240930", "localname": "AppliancesMember", "presentation": ["http://vivos.com/role/ScheduleOfRevenueFromContractWithCustomersDetails"], "lang": { "en-us": { "role": { "label": "Appliances [Member]", "documentation": "Appliances [Member]" } } }, "auth_ref": [] }, "us-gaap_AreaOfLand": { "xbrltype": "areaItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AreaOfLand", "presentation": ["http://vivos.com/role/PropertyAndEquipmentNetDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Area of Land", "documentation": "Area of land held." } } }, "auth_ref": [] }, "us-gaap_ArrangementsAndNonarrangementTransactionsMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ArrangementsAndNonarrangementTransactionsMember", "presentation": ["http://vivos.com/role/CommonStockDetailsNarrative", "http://vivos.com/role/OrganizationDescriptionAndSignificantAccountingPoliciesDetailsNarrative"], "lang": { "en-us": { "role": { "documentation": "Collaborative arrangement and arrangement other than collaborative applicable to revenue-generating activity or operations." } } }, "auth_ref": ["r364"] }, "us-gaap_Assets": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "Assets", "crdr": "debit", "calculation": { "http://vivos.com/role/BalanceSheets": { "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": ["http://vivos.com/role/BalanceSheets"], "lang": { "en-us": { "role": { "totalLabel": "Total assets", "label": "Assets", "documentation": "Amount of asset recognized for present right to economic benefit." } } }, "auth_ref": ["r74", "r82", "r102", "r121", "r153", "r157", "r169", "r170", "r211", "r246", "r247", "r248", "r249", "r250", "r251", "r252", "r253", "r254", "r365", "r367", "r390", "r447", "r523", "r581", "r582", "r615", "r632", "r713", "r714", "r756"] }, "us-gaap_AssetsCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AssetsCurrent", "crdr": "debit", "calculation": { "http://vivos.com/role/BalanceSheets": { "parentTag": "us-gaap_Assets", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://vivos.com/role/BalanceSheets"], "lang": { "en-us": { "role": { "totalLabel": "Total current assets", "label": "Assets, Current", "documentation": "Amount of asset recognized for present right to economic benefit, classified as current." } } }, "auth_ref": ["r95", "r107", "r121", "r246", "r247", "r248", "r249", "r250", "r251", "r252", "r253", "r254", "r365", "r367", "r390", "r615", "r713", "r714", "r756"] }, "us-gaap_AssetsCurrentAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AssetsCurrentAbstract", "presentation": ["http://vivos.com/role/BalanceSheets"], "lang": { "en-us": { "role": { "label": "Current assets" } } }, "auth_ref": [] }, "us-gaap_AssetsNoncurrentAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AssetsNoncurrentAbstract",

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"http://vivos.com/role/FinancialInstrumentsAndSignificantConcentrationsDetailsNarrative", "http://vivos.com/role/ScheduleOfStockOptionsDetails",
"http://vivos.com/role/ScheduleOfWarrantOutstandingDetails", "http://vivos.com/role/ScheduleOfWeightedAverageAssumptionsUsedInFairValueDetails",
"http://vivos.com/role/StockOptionsAndWarrantsTables"], "lang": { "en-us": { "role": { "label": "Award Type [Axis]", "documentation": "Information by type of award under
share-based payment arrangement." } } }, "auth_ref": ["r300", "r301", "r302", "r304", "r305", "r306", "r307", "r308", "r309", "r310", "r311", "r312", "r313", "r314", "r315",
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"http://vivos.com/role/OrganizationDescriptionAndSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Basis of Presentation and Consolidation",
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Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS)." } } }, "auth_ref": [] }, "VIVOS_BillingIntelligenceServicesMember": { "xbrltype":
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"label": "Cash payment", "documentation": "Amount 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." } } }, "auth_ref": ["r83", "r450",
"r498", "r518", "r615", "r632", "r664"] }, "us-gaap_CashAndCashEquivalentsAtCarryingValue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024",
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"http://vivos.com/role/LiquidityAndAbilityToContinueAsGoingConcernDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Cash and cash equivalents", "verboseLabel":
"Cash and cash equivalents at carrying value", "documentation": "Amount 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." } } }, "auth_ref": ["r12", "r97", "r573"] }, "us-gaap_CashAndCashEquivalentsPolicyTextBlock": { "xbrltype":
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"http://vivos.com/role/OrganizationDescriptionAndSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Cash and Cash Equivalents",
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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." } } }, "auth_ref": ["r13"] }, "us-
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and Discontinued Operations", "documentation": "Amount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; including, but not
limited to, 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." } } },
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Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Including Exchange Rate Effect", "documentation": "Amount 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." } } }, "auth_ref": ["r2", "r52"] }, "dei_CityAreaCode": { "xbrltype": "normalizedStringItemType", "nsuri":
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"r258", "r259", "r260", "r262", "r390", "r481", "r482", "r483", "r484", "r487", "r488", "r489", "r490", "r491", "r492", "r493", "r494", "r495", "r496", "r497", "r499", "r510",
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"http://vivos.com/role/FinancialInstrumentsAndSignificantConcentrationsDetailsNarrative"], "lang": { "en-us": { "role": { "documentation": "Name of the class or type of
warrant or right outstanding. Warrants and rights represent derivative securities that give the holder the right to purchase securities (usually equity) from the issuer at a
specific price within a certain time frame. Warrants are often included in a new debt issue to entice investors by a higher return potential. The main difference between
warrants and call options is that warrants are issued and guaranteed by the company, whereas options are exchange instruments and are not issued by the company. Also, the
lifetime of a warrant is often measured in years, while the lifetime of a typical option is measured in months." } } }, "auth_ref": [] }, "us-
gaap_ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname":
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"http://vivos.com/role/FinancialInstrumentsAndSignificantConcentrationsDetailsNarrative", "http://vivos.com/role/ScheduleOfWarrantOutstandingDetailsParenthetical",
"http://vivos.com/role/ScheduleOfWeightedAverageAssumptionsUsedInFairValueDetails"], "lang": { "en-us": { "role": { "label": "Warrants exercise price", "verboseLabel":
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rights outstanding." } } }, "auth_ref": ["r263"] }, "us-gaap_ClassOfWarrantOrRightNumberOfSecuritiesCalledByWarrantsOrRights": { "xbrltype": "sharesItemType", "nsuri":
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"http://vivos.com/role/ScheduleOfWarrantOutstandingDetailsParenthetical"], "lang": { "en-us": { "role": { "label": "Purchase of warrants", "verboseLabel": "Warrant
purchase", "documentation": "Number of securities into which the class of warrant or right may be converted. For example, but not limited to, 500,000 warrants may be
converted into 1,000,000 shares." } } }, "auth_ref": ["r263"] }, "us-gaap_ClassOfWarrantOrRightReasonForIssuingToNonemployees": { "xbrltype": "stringItemType", "nsuri":
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Description", "documentation": "Description of reason for issuing warrant or right." } } }, "auth_ref": [] }, "us-gaap_CommitmentsAndContingencies": { "xbrltype":
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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." } } }, "auth_ref": ["r36", "r75", "r449", "r509"] }, "us-gaap_CommitmentsAndContingenciesDisclosureAbstract": { "xbrltype": "stringItemType",
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Contingencies Disclosure [Abstract]" } } }, "auth_ref": [] }, "us-gaap_CommitmentsAndContingenciesDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri":
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["r62", "r240", "r241", "r566", "r708", "r710"] }, "us-gaap_CommitmentsAndContingenciesPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-
gaap/2024", "localname": "CommitmentsAndContingenciesPolicyTextBlock", "presentation": [
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contingencies." } } }, "auth_ref": ["r22", "r567"] }, "us-gaap_CommonStockCapitalSharesReservedForFutureIssuance": { "xbrltype": "sharesItemType", "nsuri":
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number of common shares reserved for future issuance." } } }, "auth_ref": ["r39"] }, "us-gaap_CommonStockMember": { "xbrltype": "domainItemType", "nsuri":
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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." } } }, "auth_ref": ["r39"] }, "us-gaap_CommonStockSharesOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockSharesOutstanding", "presentation": ["http://vivos.com/role/BalanceSheetsParenthetical", "http://vivos.com/role/CommonStockDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Common stock, shares outstanding", "documentation": "Common stock, shares, outstanding", "documentation": "Number of shares of common stock outstanding. Common stock represent the ownership interest in a corporation." } } }, "auth_ref": ["r7", "r39", "r510", "r529", "r798", "r799"] }, "VIVOS_CommonStockTextBlock": { "xbrltype": "TextBlockItemType", "nsuri": "http://vivos.com/20240930", "localname": "CommonStockTextBlock", "presentation": ["http://vivos.com/role/CommonStock"], "lang": { "en-us": { "role": { "label": "COMMON STOCK", "documentation": "Common Stock [Text Block]" } } }, "auth_ref": [] }, "us-gaap_CommonStockValue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockValue", "crdr": "credit", "calculation": { "http://vivos.com/role/BalanceSheets": { "parentTag": "us-gaap_StockholdersEquity", "weight": 1.0, "order": 2.0 }, "presentation": ["http://vivos.com/role/BalanceSheets"], "lang": { "en-us": { "role": { "label": "Common Stock, \$0.0001 par value per share. Authorized 200,000,000 shares; issued and outstanding 4,765,300 shares as of September 30, 2024 and 1,833,877 shares as December 31, 2023", "documentation": "Aggregate par or stated value of issued nonredeemable common stock (or common stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders' equity." } } }, "auth_ref": ["r39", "r452", "r615"] }, "us-gaap_ConstructionInProgressMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ConstructionInProgressMember", "presentation": ["http://vivos.com/role/ScheduleOfPropertyAndEquipmentDetails"], "lang": { "en-us": { "role": { "label": "Construction in Progress [Member]", "documentation": "Structure or a modification to a structure under construction. Includes recently completed structures or modifications to structures that have not been placed into service." } } }, "auth_ref": [] }, "VIVOS_ConstantForServicesMember": { "xbrltype": "domainItemType", "nsuri": "http://vivos.com/20240930", "localname": "ConstantForServicesMember", "presentation": ["http://vivos.com/role/ScheduleOfWarrantOutstandingDetails"], "lang": { "en-us": { "role": { "label": "Constant for Services [Member]", "documentation": "Constant for Services [Member]" } } }, "auth_ref": [] }, "us-gaap_ContractWithCustomerAssetAndLiabilityTableTextBlock": { "xbrltype": "TextBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ContractWithCustomerAssetAndLiabilityTableTextBlock", "presentation": ["http://vivos.com/role/RevenueContractAssetsAndContractLiabilitiesTables"], "lang": { "en-us": { "role": { "label": "SCHEDULE OF CONTRACT LIABILITY", "documentation": "Tabular disclosure of receivable, contract asset, and contract liability from contract with customer. Includes, but is not limited to, change in contract asset and contract liability." } } }, "auth_ref": ["r716"] }, "us-gaap_ContractWithCustomerLiability": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ContractWithCustomerLiability", "crdr": "credit", "presentation": ["http://vivos.com/role/ScheduleOfContractLiabilityDetails"], "lang": { "en-us": { "role": { "periodStartLabel": "Beginning balance", "periodEndLabel": "Ending balance", "label": "Contract with Customer, Liability", "documentation": "Amount of obligation to transfer good or service to customer for which consideration has been received or is receivable." } } }, "auth_ref": ["r265", "r266", "r285"] }, "us-gaap_ContractWithCustomerLiabilityCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ContractWithCustomerLiabilityCurrent", "crdr": "credit", "calculation": { "http://vivos.com/role/BalanceSheets": { "parentTag": 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obligation to transfer good or service to customer for which consideration from customer has been received or is due." } } }, "auth_ref": ["r286"] }, "us-gaap_CostOfGoodsAndServiceExcludingDepreciationDepletionAndAmortization": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CostOfGoodsAndServiceExcludingDepreciationDepletionAndAmortization", "crdr": "debit", "calculation": { "http://vivos.com/role/StatementsOfOperations": { "parentTag": "us-gaap_GrossProfit", "weight": -1.0, "order": 2.0 }, "presentation": ["http://vivos.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "label": "Cost of sales (exclusive of depreciation and amortization shown separately below)", "documentation": "Cost of product sold and service rendered, excluding depreciation, depletion, and amortization." } } }, "auth_ref": ["r655", "r656"] }, "VIVOS_CostOfServiceExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://vivos.com/20240930", "localname": 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purposes that are expected to be returned or applied towards payment after one year or beyond the operating cycle, if longer." } } }, "auth_ref": ["r665"] }, "us-gaap_Depreciation": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "Depreciation", "crdr": "debit", "presentation": ["http://vivos.com/role/PropertyAndEquipmentNetDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Depreciation and amortization expense", "documentation": "The 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." } } }, "auth_ref": ["r5", "r20"] }, "us-gaap_DepreciationAndAmortization": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DepreciationAndAmortization", "crdr": "debit", "calculation": { "http://vivos.com/role/StatementsOfOperations": { "parentTag": "us-gaap_OperatingExpenses", "weight": 1.0, "order": 3.0 }, "presentation": ["http://vivos.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "label": "Depreciation and amortization", "documentation": "The 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." } } }, "auth_ref": ["r5", "r20"] }, "us-gaap_DepreciationDepletionAndAmortization": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DepreciationDepletionAndAmortization", "crdr": "debit", "calculation": { "http://vivos.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 3.0 }, "presentation": ["http://vivos.com/role/StatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "Depreciation and amortization", "documentation": "The 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." } } }, "auth_ref": ["r5", "r153", "r160", "r170", "r581", "r582"] }, "us-gaap_DerivativeGainLossOnDerivativeNet": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DerivativeGainLossOnDerivativeNet", "crdr": "credit", "calculation": { "http://vivos.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": -1.0, "order": 6.0 }, "presentation": ["http://vivos.com/role/StatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "Change in fair value of warrant liability, net of issuance costs of \$645", "documentation": "Derivative, Gain (Loss) on Derivative, Net", "documentation": "Amount of increase (decrease) in the fair value of derivatives recognized in the income statement." } } }, "auth_ref": ["r746"] }, "VIVOS_DescriptionOfBusinessPolicyTextBlock": { "xbrltype": "TextBlockItemType", "nsuri": "http://vivos.com/20240930", "localname": "DescriptionOfBusinessPolicyTextBlock", "presentation": ["http://vivos.com/role/OrganizationDescriptionAndSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Description of Business", "documentation": "Description of Business [Policy Text Block]" } } }, "auth_ref": [] }, "us-gaap_DisaggregationOfRevenueLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DisaggregationOfRevenueLineItems", "presentation": ["http://vivos.com/role/ScheduleOfRevenueFromContractWithCustomersDetails"], "lang": { "en-us": { "role": { "label": "Disaggregation of Revenue [Line Items]", "documentation": "Line 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." } } }, "auth_ref": ["r284", "r591", "r592", "r593", "r594", "r595", "r596", "r597"] }, "us-gaap_DisaggregationOfRevenueTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DisaggregationOfRevenueTable", "presentation": ["http://vivos.com/role/ScheduleOfRevenueFromContractWithCustomersDetails"], "lang": { "en-us": { "role": { "label": "Disaggregation of Revenue [Table]", "documentation": "Disclosure of information about disaggregation of revenue into categories depicting how nature, amount, timing, and uncertainty of revenue and cash flows are affected by economic factor." } } }, "auth_ref": ["r284", "r591", "r592", "r593", "r594", "r595", "r596", "r597"] }, "VIVOS_DisclosureCommonStockAbstract": { "xbrltype": "stringItemType", "nsuri": "http://vivos.com/20240930", "localname": "DisclosureCommonStockAbstract", "lang": { "en-us": { "role": { "label": "Common Stock" } } }, "auth_ref": [] }, "VIVOS_DisclosureStockOptionsAndWarrantsAbstract": { "xbrltype": "stringItemType", "nsuri": "http://vivos.com/20240930", "localname": "DisclosureStockOptionsAndWarrantsAbstract", "lang": { "en-us": { "role": { "label": "Stock Options and Warrants", "documentation": "Schedule Of Stock Options Details" } } }, "auth_ref": [] }, "dei_DocumentAccountingStandard": { "xbrltype": "accountingStandardItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentAccountingStandard", "presentation": ["http://vivos.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Document Accounting Standard", "documentation": "The basis of accounting the registrant has used to prepare the financial statements included in this filing This can either be 'U.S. GAAP', 'International Financial Reporting Standards', or 'Other.'" } } }, "auth_ref": ["r646"] }, "dei_DocumentAnnualReport": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentAnnualReport", "presentation": ["http://vivos.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Document Annual Report", "documentation": "Boolean flag that is true only for a form used as an annual report." } } }, "auth_ref": ["r644", "r646", "r647"] }, "dei_DocumentFiscalPeriodFocus": { "xbrltype": "fiscalPeriodItemType",

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Example: 2006. } } }, "auth_ref": [] }, "dei_DocumentPeriodEndDate": { "xbrltype": "dateItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentPeriodEndDate", "presentation": ["http://vivos.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Document Period End Date", "documentation": "For 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. } } }, "auth_ref": [] }, "dei_DocumentPeriodStartDate": { "xbrltype": "dateItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentPeriodStartDate", "presentation": ["http://vivos.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Document Period Start Date", "documentation": "The start date of the period covered in the document, in YYYY-MM-DD format. } } }, "auth_ref": [] }, "dei_DocumentQuarterlyReport": { "xbrltype": "booleanItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentQuarterlyReport", "presentation": ["http://vivos.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Document Quarterly Report", "documentation": "Boolean flag that is true only for a form used as an quarterly report. } } }, "auth_ref": ["r645"] }, "dei_DocumentRegistrationStatement": { "xbrltype": "booleanItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentRegistrationStatement", "presentation": ["http://vivos.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Document Registration Statement", "documentation": "Boolean flag that is true only for a form used as a registration statement. } } }, "auth_ref": ["r633"] }, "dei_DocumentShellCompanyEventDate": { "xbrltype": "dateItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentShellCompanyEventDate", "presentation": ["http://vivos.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Document Shell Company Event Date", "documentation": "Date of event requiring a shell company report. } } }, "auth_ref": ["r646"] }, "dei_DocumentShellCompanyReport": { "xbrltype": "booleanItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentShellCompanyReport", "presentation": ["http://vivos.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Document Shell Company Report", "documentation": "Boolean flag that is true for a Shell Company Report pursuant to section 13 or 15(d) of the Exchange Act. } } }, "auth_ref": ["r646"] }, "dei_DocumentTransitionReport": { "xbrltype": "booleanItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentTransitionReport", "presentation": ["http://vivos.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Document Transition Report", "documentation": "Boolean flag that is true only for a form used as a transition report. } } }, "auth_ref": ["r648"] }, "dei_DocumentType": { "xbrltype": "submissionItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentType", "presentation": ["http://vivos.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Document Type", "documentation": "The 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.' } } }, "auth_ref": [] }, "dei_DocumentsIncorporatedByReferenceTextBlock": { "xbrltype": "textBlockItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentsIncorporatedByReferenceTextBlock", "presentation": ["http://vivos.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Documents Incorporated by Reference [Text Block]", "documentation": "Documents incorporated by reference. } } }, "auth_ref": ["r636"] }, "us-gaap_EarningsPerShareAbstract": { "xbrltype": "stringItemtype", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EarningsPerShareAbstract", "lang": { "en-us": { "role": { "label": "Earnings Per Share [Abstract]", "documentation": "EarningsPerShareBasic", "presentation": ["http://vivos.com/role/ScheduleOfComputationOfAnti-dilutiveWeighted-averageSharesOutstandingDetails", "http://vivos.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "label": "Net loss per share (basic)", "verboseLabel": "Net loss per share of Common Stock (basic)", "documentation": "The amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period. } } }, "auth_ref": ["r114", "r128", "r129", "r130", "r131", "r132", "r133", "r138", "r141", "r145", "r146", "r147", "r152", "r360", "r363", "r377", "r378", "r444", "r462", "r576"] }, "us-gaap_EarningsPerShareDiluted": { "xbrltype": "perShareItemtype", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EarningsPerShareDiluted", "presentation": ["http://vivos.com/role/ScheduleOfComputationOfAnti-dilutiveWeighted-averageSharesOutstandingDetails", "http://vivos.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "label": "Net loss per share (diluted)", "verboseLabel": "Net loss per share of Common Stock (diluted)", "documentation": "The 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. } } }, "auth_ref": ["r114", "r128", "r129", "r130", "r131", "r132", "r133", "r141", "r145", "r146", "r147", "r152", "r360", "r363", "r377", "r378", "r444", "r462", "r576"] }, "us-gaap_EarningsPerSharePolicyTextBlock": { "xbrltype": "textBlockItemtype", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EarningsPerSharePolicyTextBlock", "presentation": ["http://vivos.com/role/OrganizationDescriptionAndSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Basic and Diluted Net Loss Per Share", "documentation": "Disclosure of accounting policy for computing basic and diluted earnings or loss per share for each class of common stock and participating security. Addresses all significant policy factors, including any antidilutive items that have been excluded from the computation and takes into account stock dividends, splits and reverse splits that occur after the balance sheet date of the latest reporting period but before the issuance of the financial statements. } } }, "auth_ref": ["r14", "r15", "r149"] }, "us-gaap_EarningsPerShareTextBlock": { "xbrltype": "textBlockItemtype", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EarningsPerShareTextBlock", "presentation": ["http://vivos.com/role/NetLossPerShareOfCommonStock"], "lang": { "en-us": { "role": { "label": "NET LOSS PER SHARE OF COMMON STOCK", "documentation": "The entire disclosure for earnings per share. } } }, "auth_ref": ["r137", "r148", "r150", "r151"] }, "us-gaap_EffectiveIncomeTaxRateReconciliationAtFederalStatutoryIncomeTaxRate": { "xbrltype": "percentItemtype", "nsuri": "http://fasb.org/us-gaap/2024", "localname": 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share-based payment arrangement. } } }, "auth_ref": ["r330"] }, "us-gaap_EmployeeStockOptionMember": { "xbrltype": "domainItemtype", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EmployeeStockOptionMember", "presentation": ["http://vivos.com/role/ScheduleOfCommonStockExcludedFromComputationOfDilutedNetLossPerShareDetails", "http://vivos.com/role/ScheduleOfStockOptionsDetails", "http://vivos.com/role/ScheduleOfWeightedAverageAssumptionsUsedInFairValueDetails", "http://vivos.com/role/StockOptionsAndWarrantsTables"], "lang": { "en-us": { "role": { "label": "Share-Based Payment Arrangement, Option [Member]", "documentation": "Share-based payment arrangement granting right, subject to vesting and other restrictions, to purchase or sell certain number of shares at predetermined price for specified period of time. } } }, "auth_ref": [] }, "VIVOS_EmpoweredDentalMember": { "xbrltype": "domainItemtype", "nsuri": "http://vivos.com/20240930", "localname": "EmpoweredDentalMember", 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entities being reported upon in a document. Any legal structure used to conduct activities or to hold assets. Some examples of such structures are corporations, partnerships, limited liability companies, grantor trusts, and other trusts. This item does not include business and geographical segments which are included in the geographical or business segments domains." } } }, "auth_ref": [] }, "dei_EntityEmergingGrowthCompany": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityEmergingGrowthCompany", "presentation": ["http://vivos.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Emerging Growth Company", "documentation": "Indicate if registrant meets the emerging growth company criteria." } } }, "auth_ref": ["r635"] }, "dei_EntityExTransitionPeriod": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityExTransitionPeriod", "presentation": ["http://vivos.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Elected Not To Use the Extended Transition Period", "documentation": "Indicate if an emerging growth company has elected not to use the extended transition period for complying with any new or revised financial accounting standards." } } }, "auth_ref": ["r652"] }, "dei_EntityFileNumber": { "xbrltype": "fileNumberItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityFileNumber", "presentation": ["http://vivos.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity File Number", "documentation": "Commission 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." } } }, "auth_ref": [] }, "dei_EntityFilerCategory": { "xbrltype": "filerCategoryItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityFilerCategory", "presentation": ["http://vivos.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Filer Category", "documentation": "Indicate 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." } } }, "auth_ref": ["r635"] }, "dei_EntityIncorporationStateCountryCode": { "xbrltype": "edgarStateCountryItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityIncorporationStateCountryCode", "presentation": ["http://vivos.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Incorporation, State or Country Code", "documentation": "Two-character EDGAR code representing the state or country of incorporation." } } }, "auth_ref": [] }, "dei_EntityInteractiveDataCurrent": { "xbrltype": "yesNoItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityInteractiveDataCurrent", "presentation": ["http://vivos.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Interactive Data Current", "documentation": "Boolean 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)." } } }, "auth_ref": ["r649"] }, "dei_EntityListingParValuePerShare": { "xbrltype": "perShareItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityListingParValuePerShare", "presentation": ["http://vivos.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Listing, Par Value Per Share", "documentation": "The par value per share of security quoted in same currency as Trading currency. Example: '0.01.'" } } }, "auth_ref": [] }, "dei_EntityPrimarySicNumber": { "xbrltype": "sicNumberItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityPrimarySicNumber", "presentation": ["http://vivos.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Primary SIC Number", "documentation": "Primary Standard Industrial Classification (SIC) Number for the Entity." } } }, "auth_ref": ["r647"] }, "dei_EntityPublicFloat": { "xbrltype": "monetaryItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityPublicFloat", "crdr": "credit", "presentation": ["http://vivos.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Public Float", "documentation": "The 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." } } }, "auth_ref": [] }, "dei_EntityRegistrantName": { "xbrltype": "normalizedStringItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityRegistrantName", "presentation": ["http://vivos.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Registrant Name", "documentation": "The exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC." } } }, "auth_ref": ["r635"] }, "dei_EntityShellCompany": { "xbrltype": "booleanItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityShellCompany", "presentation": ["http://vivos.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Shell Company", "documentation": "Boolean flag that is true when the registrant is a shell company as defined in Rule 12b-2 of the Exchange Act." } } }, "auth_ref": ["r635"] }, "dei_EntitySmallBusiness": { "xbrltype": "booleanItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntitySmallBusiness", "presentation": ["http://vivos.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Small Business", "documentation": "Indicates that the company is a Smaller Reporting Company (SRC)." } } }, "auth_ref": ["r635"] }, "dei_EntityTaxIdentificationNumber": { "xbrltype": "employerIdItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityTaxIdentificationNumber", "presentation": ["http://vivos.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Tax Identification Number", "documentation": "The Tax Identification Number (TIN), also known as an Employer Identification Number (EIN), is a unique 9-digit value assigned by the IRS." } } }, "auth_ref": ["r635"] }, "dei_EntityVoluntaryFilers": { "xbrltype": "yesNoItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityVoluntaryFilers", "presentation": ["http://vivos.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Voluntary Filers", "documentation": "Indicate 'Yes' or 'No' if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act." } } }, "auth_ref": [] }, "dei_EntityWellKnownSeasonedIssuer": { "xbrltype": "yesNoItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityWellKnownSeasonedIssuer", "presentation": ["http://vivos.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Well-known Seasoned Issuer", "documentation": "Indicate '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." } } }, "auth_ref": ["r650"] }, "us-gaap_EquityAbstract": { "xbrltype": "stringItemtype", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EquityAbstract", "lang": { "en-us": { "role": { "label": "Equity (Abstract)" } } }, "auth_ref": [] }, "us-gaap_EquityComponentDomain": { "xbrltype": "domainItemtype", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EquityComponentDomain", "presentation": ["http://vivos.com/role/CommonStockDetailsNarrative", "http://vivos.com/role/FinancialInstrumentsAndSignificantConcentrationsDetailsNarrative", "http://vivos.com/role/ScheduleOfWarrantOutstandingDetailsParentetical", "http://vivos.com/role/ScheduleOfWeightedAverageAssumptionsUsedInFairValueDetails", "http://vivos.com/role/StatementsOfStockholdersEquity", "http://vivos.com/role/StockOptionsAndWarrantsTables"], "lang": { "en-us": { "role": { "documentation": "Components of equity are the parts of the total Equity balance including that which is allocated to common, preferred, treasury stock, retained earnings, etc." } } }, "auth_ref": ["r7", "r93", "r111", "r112", "r113", "r123", "r124", "r125", "r127", "r132", "r134", "r136", "r154", "r212", "r213", "r239", "r264", "r350", "r351", "r357", "r358", "r359", "r361", "r362", "r363", "r369", "r370", "r371", "r372", "r373", "r374", "r376", "r391", "r392", "r393", "r394", "r395", "r396", "r397", "r398", "r403", "r460", "r473", "r474", "r475", "r487", "r550"] }, "VIVOS_EquityOfferingCostsPolicyTextBlock": { "xbrltype": "textBlockItemtype", "nsuri": "http://vivos.com/20240930", "localname": "EquityOfferingCostsPolicyTextBlock", "presentation": ["http://vivos.com/role/OrganizationDescriptionAndSignificantAccountingPolicies"], "lang": { "en-us": { "role": { "label": "Equity Offering Costs", "documentation": "Equity Offering Costs [Policy Text Block]" } } }, "auth_ref": [] }, "VIVOS_ExcessWarrantFairValue": { "xbrltype": "monetaryItemtype", "nsuri": "http://vivos.com/20240930", "localname": "ExcessWarrantFairValue", "crdr": "debit", "calculation": ["http://vivos.com/role/StatementsOfOperations": { "parentTag": "us-gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest", "weight": -1.0, "order": 3.0 }, "http://vivos.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 7.0 } }, "presentation": ["http://vivos.com/role/StatementsOfCashFlows", "http://vivos.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "negatedLabel": "Excess warrant fair value", "label": "Excess warrant fair value", "documentation": "Excess warrant fair value." } } }, "auth_ref": [] }, "dei_Extension": { "xbrltype": "normalizedStringItemtype", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "Extension", "presentation": ["http://vivos.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Extension", "documentation": "Extension number for local phone number." } } }, "auth_ref": [] }, "us-gaap_FairValueAdjustmentOfWarrants": { "xbrltype": "monetaryItemtype", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueAdjustmentOfWarrants", "crdr": "debit", "calculation": ["http://vivos.com/role/StatementsOfOperations": { "parentTag": "us-gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest", "weight": -1.0, "order": 4.0 } }, "presentation": ["http://vivos.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "negatedLabel": "Change in fair value of warrant liability, net of issuance costs of \$645", "label": "Fair Value Adjustment of Warrants", "documentation": "Amount of expense (income) related to adjustment to fair value of warrant liability." } } }, "auth_ref": ["r1", "r5"] }, "us-gaap_FairValueByFairValueHierarchyLevelAxis": { "xbrltype": "stringItemtype", "nsuri": "http://fasb.org/us-gaap/2024", 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reflect the entity's own assumption about the assumptions market participants would use in pricing." } } }, "auth_ref": ["r255", "r289", "r290", "r291", "r292", "r293", "r294", "r379", "r3

substance with a finite life." } } }], "auth_ref": ["r101", "r225", "r233", "r587"]], "us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseNextTwelveMonths": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsAmortizationExpenseNextTwelveMonths", "crdr": "debit", "calculation": { "http://vivos.com/role/ScheduleOfEstimatedFutureAmortizationOfIdentifiableAssetsDetails": { "parentTag": "us-gaap_FiniteLivedIntangibleAssetsNet", "weight": 1.0, "order": 2.0 }, "presentation": ["http://vivos.com/role/ScheduleOfEstimatedFutureAmortizationOfIdentifiableAssetsDetails"], "lang": { "en-us": { "role": { "label": "2025", "documentation": "Amount 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)." } } }], "auth_ref": ["r235", "r570", "r587"]], "us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseRemainderOfFiscalYear": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsAmortizationExpenseRemainderOfFiscalYear", "crdr": "debit", "calculation": { "http://vivos.com/role/ScheduleOfEstimatedFutureAmortizationOfIdentifiableAssetsDetails": { "parentTag": "us-gaap_FiniteLivedIntangibleAssetsNet", "weight": 1.0, "order": 1.0 }, "presentation": ["http://vivos.com/role/ScheduleOfEstimatedFutureAmortizationOfIdentifiableAssetsDetails"], "lang": { "en-us": { "role": { "label": "2024 (remaining three months)", "documentation": "Amount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in remainder of current fiscal year." } } }], "auth_ref": ["r800"]], "us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearFive": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsAmortizationExpenseYearFive", "crdr": "debit", "calculation": { "http://vivos.com/role/ScheduleOfEstimatedFutureAmortizationOfIdentifiableAssetsDetails": { "parentTag": "us-gaap_FiniteLivedIntangibleAssetsNet", "weight": 1.0, "order": 6.0 }, "presentation": ["http://vivos.com/role/ScheduleOfEstimatedFutureAmortizationOfIdentifiableAssetsDetails"], "lang": { "en-us": { "role": { "label": "Thereafter", "documentation": "Amount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in fifth 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)." } } }], "auth_ref": ["r235", "r570", "r587"]], "us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearFour": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsAmortizationExpenseYearFour", "crdr": "debit", "calculation": { "http://vivos.com/role/ScheduleOfEstimatedFutureAmortizationOfIdentifiableAssetsDetails": { "parentTag": "us-gaap_FiniteLivedIntangibleAssetsNet", "weight": 1.0, "order": 5.0 }, "presentation": ["http://vivos.com/role/ScheduleOfEstimatedFutureAmortizationOfIdentifiableAssetsDetails"], "lang": { "en-us": { "role": { "label": "2028", "documentation": "Amount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in fourth 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)." } } }], "auth_ref": ["r235", "r570", "r587"]], "us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearThree": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsAmortizationExpenseYearThree", "crdr": "debit", "calculation": { "http://vivos.com/role/ScheduleOfEstimatedFutureAmortizationOfIdentifiableAssetsDetails": { "parentTag": "us-gaap_FiniteLivedIntangibleAssetsNet", "weight": 1.0, "order": 4.0 }, "presentation": ["http://vivos.com/role/ScheduleOfEstimatedFutureAmortizationOfIdentifiableAssetsDetails"], "lang": { "en-us": { "role": { "label": "2027", "documentation": "Amount 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)." } } }], "auth_ref": ["r235", "r570", "r587"]], "us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearTwo": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsAmortizationExpenseYearTwo", "crdr": "debit", "calculation": { "http://vivos.com/role/ScheduleOfEstimatedFutureAmortizationOfIdentifiableAssetsDetails": { "parentTag": "us-gaap_FiniteLivedIntangibleAssetsNet", "weight": 1.0, "order": 3.0 }, "presentation": ["http://vivos.com/role/ScheduleOfEstimatedFutureAmortizationOfIdentifiableAssetsDetails"], "lang": { "en-us": { "role": { "label": "2026", "documentation": "Amount 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)." } } }], "auth_ref": ["r235", "r570", "r587"]], "us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsByMajorClassAxis", "presentation": ["http://vivos.com/role/OrganizationDescriptionAndSignificantAccountingPoliciesDetailsNarrative", "http://vivos.com/role/ScheduleOfGoodwillDetails", "http://vivos.com/role/ScheduleOfIdentifiableIntangiblesDetails"], "lang": { "en-us": { "role": { "label": "Finite-Lived Intangible Assets by Major Class [Axis]", "documentation": "Information by major type or class of finite-lived intangible assets." } } }], "auth_ref": ["r227", "r229", "r230", "r231", "r232", "r233", "r236", "r237", "r441", "r442", "r570"]], "us-gaap_FiniteLivedIntangibleAssetsGross": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsGross", "crdr": "debit", "calculation": { "http://vivos.com/role/ScheduleOfIdentifiableIntangiblesDetails": { "parentTag": "us-gaap_FiniteLivedIntangibleAssetsNet", "weight": 1.0, "order": 1.0 }, "presentation": ["http://vivos.com/role/CommonStockDetailsNarrative", "http://vivos.com/role/ScheduleOfIdentifiableIntangiblesDetails"], "lang": { "en-us": { "role": { "label": "Total intangible assets", "verboseLabel": "Intangible assets gross", "documentation": "Amount before amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life." } } }], "auth_ref": ["r225", "r233", "r442", "r587"]], "us-gaap_FiniteLivedIntangibleAssetsLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsLineItems", "presentation": ["http://vivos.com/role/ScheduleOfGoodwillDetails", "http://vivos.com/role/ScheduleOfIdentifiableIntangiblesDetails"], "lang": { "en-us": { "role": { "label": "Finite-Lived Intangible Assets [Line Items]", "documentation": "Line 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." } } }], "auth_ref": ["r227", "r233", "r236", "r237", "r238", "r441", "r570", "r587"]], "us-gaap_FiniteLivedIntangibleAssetsMajorClassNameDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsMajorClassNameDomain", "presentation": ["http://vivos.com/role/OrganizationDescriptionAndSignificantAccountingPoliciesDetailsNarrative", "http://vivos.com/role/ScheduleOfGoodwillDetails", "http://vivos.com/role/ScheduleOfIdentifiableIntangiblesDetails"], "lang": { "en-us": { "role": { "documentation": "The major class of finite-lived intangible asset (for example, patents, trademarks, copyrights, etc.) A major class is composed of intangible assets that can be grouped together because they are similar, either by their nature or by their use in the operations of a company." } } }], "auth_ref": ["r227", "r229", "r230", "r231", "r232", "r233", "r236", "r237", "r570"]], "us-gaap_FiniteLivedIntangibleAssetsNet": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsNet", "crdr": "debit", "calculation": { "http://vivos.com/role/ScheduleOfIdentifiableIntangiblesDetails": { "parentTag": null, "weight": null, "order": null, "root": true }, "http://vivos.com/role/ScheduleOfEstimatedFutureAmortizationOfIdentifiableAssetsDetails": { "parentTag": null, "weight": null, "order": null, "root": true }, "presentation": ["http://vivos.com/role/ScheduleOfEstimatedFutureAmortizationOfIdentifiableAssetsDetails", "http://vivos.com/role/ScheduleOfIdentifiableIntangiblesDetails"], "lang": { "en-us": { "role": { "totalLabel": "Net intangible assets", "label": "Finite-Lived Intangible Assets, Net", "documentation": "Amount after amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life." } } }], "auth_ref": ["r441", "r703"]], "us-gaap_FurnitureAndFixturesMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FurnitureAndFixturesMember", "presentation": ["http://vivos.com/role/ScheduleOfPropertyAndEquipmentDetails", "http://vivos.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "label": "Furniture and Fixtures [Member]", "documentation": "Equipment commonly used in offices and stores that have no permanent connection to the structure of a building or utilities. Examples include, but are not limited to, desks, chairs, tables, and bookcases." } } }], "auth_ref": []], "us-gaap_GeneralAndAdministrativeExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "GeneralAndAdministrativeExpense", "crdr": "debit", "calculation": { "http://vivos.com/role/StatementsOfOperations": { "parentTag": "us-gaap_OperatingExpenses", "weight": 1.0, "order": 1.0 }, "presentation": ["http://vivos.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "label": "General and administrative", "documentation": "The 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." } } }], "auth_ref": ["r49", "r535"]], "us-gaap_Goodwill": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "Goodwill", "crdr": "debit", "calculation": { "http://vivos.com/role/BalanceSheets": { "parentTag": "us-gaap_Assets", "weight": 1.0, "order": 2.0 }, "presentation": ["http://vivos.com/role/BalanceSheets", "http://vivos.com/role/GoodwillAndIntangibleAssetsDetailsNarrative", "http://vivos.com/role/ScheduleOfGoodwillDetails"], "lang": { "en-us": { "role": { "label": "Goodwill", "verboseLabel": "Total goodwill", "documentation": "Amount, after accumulated impairment loss, of asset representing future economic benefit arising from other asset acquired in business combination or from joint venture formation or both, that is not individually identified and separately recognized." } } }], "auth_ref": ["r100", "r226", "r443", "r582", "r586", "r606", "r615", "r693", "r694"]], "us-gaap_GoodwillAndIntangibleAssetsDisclosureAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "GoodwillAndIntangibleAssetsDisclosureAbstract", "lang": { "en-us": { "role": { "label": "Goodwill and Intangible Assets Disclosure [Abstract]" } } }], "auth_ref": []], "us-gaap_GoodwillAndIntangibleAssetsDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "GoodwillAndIntangibleAssetsDisclosureTextBlock", "presentation": ["http://vivos.com/role/GoodwillAndIntangibleAssets"], "lang": { "en-us": { "role": { "label": "GOODWILL AND INTANGIBLE ASSETS", "documentation": "The entire disclosure for goodwill and intangible assets." } } }], "auth_ref": ["r692", "r695"]], "us-gaap_GrossProfit": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "GrossProfit", "crdr": "credit", "calculation": { "http://vivos.com/role/StatementsOfOperations": { "parentTag": "us-gaap_OperatingIncomeLoss", "weight": 1.0, "order": 1.0 }, "presentation": ["http://vivos.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "totalLabel": "Gross profit", "label": "Gross Profit", "documentation": "Aggregate revenue less cost of goods and services sold or operating expenses directly attributable to the revenue generation activity." } } }], "auth_ref": ["r45", "r47", "r81", "r121", "r211", "r246", "r247", "r248", "r249", "r250", "r251", "r252", "r253", "r254", "r390", "r578", "r581", "r679", "r680", "r681", "r682", "r683", "r713"]], "VIVOS_GrossReceiptPercentage": { "xbrltype": "percentItemType", "nsuri": "http://vivos.com/20240930", "localname": "GrossReceiptPercentage", "presentation": ["http://vivos.com/role/OrganizationDescriptionAndSignificantAccountingPoliciesDetailsNarrative", "http://vivos.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "label": "Gross receipts", "documentation": "Gross receipt percentage." } } }], "auth_ref": []], "VIVOS_GuidesMember": { "xbrltype": "domainItemType", "nsuri": "http://vivos.com/20240930", "localname": "GuidesMember", "presentation": ["http://vivos.com/role/ScheduleOfRevenueFromContractWithCustomersDetails", "http://vivos.com/role/IncomeTaxDisclosureTextBlock"], "lang": { "en-us": { "role": { "label": "Guides [Member]", "documentation": "Guides [Member]" } } }], "auth_ref": []], "us-gaap_ImpairmentOrDisposalOfLongLivedAssetsPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ImpairmentOrDisposalOfLongLivedAssetsPolicyTextBlock", "presentation": ["http://vivos.com/role/OrganizationDescriptionAndSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Impairment of Long-lived Assets", "documentation": "Disclosure of accounting policy for recognizing and measuring the impairment of long-lived assets. An entity also may disclose its accounting policy for long-lived assets to be sold. This policy excludes goodwill and intangible assets." } } }], "auth_ref": ["r0", "r61"]], "us-gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest", "crdr": "credit", "calculation": { "http://vivos.com/role/StatementsOfOperations": { "parentTag": "us-gaap_NetIncomeLoss", "weight": 1.0, "order": 1.0 }, "presentation": ["http://vivos.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "totalLabel": "Loss before income taxes", "label": "Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest", "documentation": "Amount 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." } } }], "auth_ref": ["r46", "r77", "r81", "r445", "r458", "r578", "r581", "r679", "r680", "r681", "r682", "r683"]], "us-gaap_IncomeStatementAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IncomeStatementAbstract", "lang": { "en-us": { "role": { "label": "Income Statement [Abstract]" } } }], "auth_ref": []], "us-gaap_IncomeTaxDisclosureAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IncomeTaxDisclosureAbstract", "lang": { "en-us": { "role": { "label": "Income Tax Disclosure [Abstract]" } } }], "auth_ref": []], "us-gaap_IncomeTaxDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IncomeTaxDisclosureTextBlock", "presentation": ["http://vivos.com/role/IncomeTaxes"], "lang": { "en-us": { "role": { "label": "INCOME TAXES", "documentation": "The entire disclosure for income tax." } } }], "auth_ref": ["r122", "r338", "r341", "r342", "r343", "r344", "r345", "r348", "r353", "r354", "r355", "r356", "r486", "r604"]], "us-gaap_IncomeTaxExaminationLikelihoodOfUnfavorableSettlement": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IncomeTaxExaminationLikelihoodOfUnfavorableSettlement", "presentation": ["http://vivos.com/role/OrganizationDescriptionAndSignificantAccountingPoliciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Income tax examination description", "documentation": "Description of the likelihood that an uncertainty in income taxes will not be sustained as a result of the examination by the taxing authority." } } }], "auth_ref": ["r745"]], "us-gaap_IncomeTaxPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IncomeTaxPolicyTextBlock", "presentation": ["http://vivos.com/role/OrganizationDescriptionAndSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Income Taxes", "documentation": "Disclosure 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." } } }], "auth_ref": ["r110", "r339",

"r340", "r345", "r346", "r347", "r349", "r480"] } , "us-gaap_IncreaseDecreaseInAccountsPayable": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IncreaseDecreaseInAccountsPayable", "crdr": "debit", "calculation": { "http://vivos.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 12.0 } , "presentation": ["http://vivos.com/role/StatementsOfCashFlows"] , "lang": { "en-us": { "role": { "verboseLabel": "Accounts payable", "label": "Increase (Decrease) in Accounts Payable", "documentation": "The 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." } } } , "auth_ref": ["r4"] } , "us-gaap_IncreaseDecreaseInAccountsReceivable": { "xbrltype": "monetaryItemType", "nsuri": 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which consideration has been received or is receivable." } } } , "auth_ref": ["r436", "r670"] } , "us-gaap_IncreaseDecreaseInDepositOtherAssets": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IncreaseDecreaseInDepositOtherAssets", "crdr": "credit", "calculation": { "http://vivos.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": -1.0, "order": 11.0 } , "presentation": ["http://vivos.com/role/StatementsOfCashFlows"] , "lang": { "en-us": { "role": { "verboseLabel": "Deposits", "label": "Increase (Decrease) in Deposit Assets", "documentation": "The increase (decrease) during the reporting period in moneys or securities given as security including, but not limited to, contract, escrow, or earnest money deposits, retainage (if applicable), deposits with clearing organizations and others, collateral, or margin deposits." } } } , "auth_ref": ["r4"] } , 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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." } } } , "auth_ref": ["r437", "r438", "r439", "r441", "r575", "r695"] } , "us-gaap_IntangibleAssetsNetExcludingGoodwill": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IntangibleAssetsNetExcludingGoodwill", "crdr": "debit", "calculation": { "http://vivos.com/role/BalanceSheets": { "parentTag": "us-gaap_Assets", "weight": 1.0, "order": 5.0 } , "presentation": ["http://vivos.com/role/BalanceSheets"] , "lang": { "en-us": { "role": { "label": "Intangible assets, net", "documentation": "Sum of the carrying amounts of all intangible assets, excluding goodwill, as of the balance sheet date, net of accumulated amortization and impairment charges." } } } , "auth_ref": ["r227", "r703", "r705"] } , "us-gaap_InterestPaidNet": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "InterestPaidNet", "crdr": "credit", "presentation": ["http://vivos.com/role/StatementsOfCashFlows"] , "lang": { "en-us": { "role": { "label": "Cash paid for interest", "documentation": "Amount 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." } } } , "auth_ref": ["r116", "r118", "r119"] } , "us-gaap_InvestmentsAllOtherInvestmentsAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "InvestmentsAllOtherInvestmentsAbstract", "lang": { "en-us": { "role": { "label": "Investments, All Other Investments [Abstract]" } } } , "auth_ref": [] } , "us-gaap_IssuanceOfStockAndWarrantsForServicesOrClaims": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IssuanceOfStockAndWarrantsForServicesOrClaims", "crdr": "debit", "calculation": { "http://vivos.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 4.0 } , 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"http://vivos.com/role/OrganizationDescriptionAndSignificantAccountingPoliciesDetailsNarrative", "http://vivos.com/role/PreferredStockDetailsNarrative", "http://vivos.com/role/ScheduleOfWarrantOutstandingDetailsParentHetical", "http://vivos.com/role/StockOptionsAndWarrantsDetailsNarrative"] , "lang": { "en-us": { "role": { "label": "Maximum [Member]" } } } , "auth_ref": ["r242", "r243", "r244", "r245", "r295", "r336", "r383", "r435", "r471", "r472", "r478", "r500", "r501", "r553", "r554", "r555", "r556", "r557", "r568", "r569", "r584", "r590", "r601", "r608", "r609", "r613", "r614", "r618", "r715", "r758", "r759", "r760", "r761", "r762", "r763"] } , "us-gaap_MeasurementInputExpectedDividendRateMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "MeasurementInputExpectedDividendRateMember", "presentation": ["http://vivos.com/role/ScheduleOfWeightedAverageAssumptionsUsedInFairValueDetails"] , "lang": { "en-us": { "role": { "label": "Measurement 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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." } } }, "auth_ref": ["r117"] }, "us-gaap_NetCashProvidedByUsedInFinancingActivitiesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInFinancingActivitiesAbstract", "presentation": ["http://vivos.com/role/StatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "CASH FLOWS FROM FINANCING ACTIVITIES:" } } }, "auth_ref": [] }, "us-gaap_NetCashProvidedByUsedInInvestingActivities": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInInvestingActivities", "crdr": "debit", "calculation": { "http://vivos.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "weight": 1.0, "order": 2.0 }, "presentation": ["http://vivos.com/role/StatementsOfCashFlows"], "lang": { "en-us": { "role": { "totalLabel": "Net cash used in investing activities", "label": "Net Cash Provided by (Used in) Investing Activities", "documentation": "Amount of cash inflow (outflow) from investing activities, including discontinued operations. 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Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities." } } }, "auth_ref": ["r52", "r53", "r54"] }, "us-gaap_NetCashProvidedByUsedInOperatingActivitiesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInOperatingActivitiesAbstract", "presentation": ["http://vivos.com/role/StatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "CASH FLOWS FROM OPERATING ACTIVITIES:" } } }, "auth_ref": [] }, "us-gaap_NetIncomeLoss": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetIncomeLoss", "crdr": "credit", "calculation": { "http://vivos.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 1.0 }, "http://vivos.com/role/ScheduleOfComputationOfAnti-dilutiveWeighted-averageSharesOutstandingDetails": { "parentTag": "us-gaap_NetIncomeLossAvailableToCommonStockholdersBasic", "weight": 1.0, "order": 1.0 }, "http://vivos.com/role/StatementsOfOperations": { "parentTag": null, "weight": null, "order": null, "root": true }, "presentation": ["http://vivos.com/role/LiquidityAndAbilityToContinueAsGoingConcernDetailsNarrative", "http://vivos.com/role/ScheduleOfComputationOfAnti-dilutiveWeighted-averageSharesOutstandingDetails", "http://vivos.com/role/StatementsOfCashFlows", "http://vivos.com/role/StatementsOfOperations", "http://vivos.com/role/StatementsOfStockholdersEquity"], "lang": { "en-us": { "role": { "totalLabel": "Net loss", "label": "Net loss", "negatedLabel": "Net income (loss) attributable to parent", "documentation": "The portion of profit or loss for the period, net of income taxes, which is attributable to the parent." } } }, "auth_ref": ["r48", "r54", "r78", "r94", "r108", "r109", "r113", "r121", "r126", "r128", "r129", "r130", "r131", "r132", "r135", "r136", "r143", "r211", "r246", "r247", "r248", "r249", "r250", "r251", "r252", "r253", "r254", "r360", "r363", "r378", "r390", "r459", "r531", "r548", "r549", "r630", "r713"] }, "us-gaap_NetIncomeLossAvailableToCommonStockholdersBasic": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetIncomeLossAvailableToCommonStockholdersBasic", "crdr": "credit", "calculation": { "http://vivos.com/role/ScheduleOfComputationOfAnti-dilutiveWeighted-averageSharesOutstandingDetails": { "parentTag": null, "weight": null, "order": null, "root": true }, "presentation": ["http://vivos.com/role/ScheduleOfComputationOfAnti-dilutiveWeighted-averageSharesOutstandingDetails"], "lang": { "en-us": { "role": { "totalLabel": "Loss applicable to common stockholders", "label": "Net Income (Loss) Available to Common Stockholders, Basic", "documentation": "Amount, after deduction of tax, noncontrolling interests, dividends on preferred stock and participating securities; of income (loss) available to common shareholders." } } }, "auth_ref": ["r115", "r128", "r129", "r130", "r131", "r138", "r139", "r144", "r147", "r363"] }, "VIVOS_NetOfWarrantLiabilityIssuanceCosts": { "xbrltype": "monetaryItemType", "nsuri": "http://vivos.com/20240930", "localname": "NetOfWarrantLiabilityIssuanceCosts", "crdr": "credit", "presentation": ["http://vivos.com/role/StatementsOfCashFlowsParentetical", "http://vivos.com/role/StatementsOfOperationsParentetical"], "lang": { "en-us": { "role": { "label": "Net of issuance costs", "documentation": "Net of warrant liability issuance costs." } } }, "auth_ref": [] }, "us-gaap_NewAccountingPronouncementsPolicyPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NewAccountingPronouncementsPolicyPolicyTextBlock", "presentation": ["http://vivos.com/role/OrganizationDescriptionAndSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Recent Accounting Pronouncements", "documentation": "Disclosure 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." } } }, "auth_ref": [] }, "dei_NoTradingSymbolFlag": { "xbrltype": "trueItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "NoTradingSymbolFlag", "presentation": ["http://vivos.com/role/Cover"], "lang": { "en-us": { "role": { "label": "No Trading Symbol Flag", "documentation": "Boolean flag that is true only for a security having no trading symbol." } } }, "auth_ref": [] }, "us-gaap_NoncashInvestingAndFinancingItemsAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NoncashInvestingAndFinancingItemsAbstract", "presentation": ["http://vivos.com/role/StatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "SUPPLEMENTAL DISCLOSURE OF NON-CASH INVESTING AND FINANCING ACTIVITIES:" } } }, "auth_ref": [] }, "us-gaap_NonoperatingIncomeExpenseAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NonoperatingIncomeExpenseAbstract", "presentation": ["http://vivos.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "label": "Non-operating income (expense)" } } }, "auth_ref": [] }, "VIVOS_NovemberTwoThousandTwentyThreePrivatePlacementMember": { "xbrltype": "domainItemType", "nsuri": "http://vivos.com/20240930", "localname": "NovemberTwoThousandTwentyThreePrivatePlacementMember", "presentation": ["http://vivos.com/role/CommonStockDetailsNarrative", "http://vivos.com/role/FinancialInstrumentsAndSignificantConcentrationsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "November 2023 Private Placement [Member]", "documentation": "November 2023 Private Placement [Member]" } } }, "auth_ref": [] }, "us-gaap_OperatingExpenses": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingExpenses", "crdr": "debit", "calculation": { "http://vivos.com/role/StatementsOfOperations": { "parentTag": "us-gaap_OperatingIncomeLoss", "weight": -1.0, "order": 2.0 }, "presentation": ["http://vivos.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "totalLabel": "Total operating expenses", "label": "Operating Expenses", "documentation": "Generally 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." } } }, "auth_ref": [] }, "us-gaap_OperatingExpensesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingExpensesAbstract", "presentation": ["http://vivos.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "label": "Operating expenses" } } }, "auth_ref": [] }, "us-gaap_OperatingIncomeLoss": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingIncomeLoss", "crdr": "credit", "calculation": { "http://vivos.com/role/StatementsOfOperations": { "parentTag": "us-gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest", "weight": 1.0, "order": 1.0 }, "presentation": ["http://vivos.com/role/StatementsOfOperations"], "lang": { "en-us": { "role": { "totalLabel": "Operating loss", "label": "Operating Income (Loss)", "documentation": "The net result for the period of deducting operating expenses from operating revenues." } } }, "auth_ref": ["r81", "r578", "r679", "r680", "r681", "r682", "r683"] }, "us-gaap_OperatingLeaseLiabilityCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLeaseLiabilityCurrent", "crdr": "credit", "calculation": { "http://vivos.com/role/BalanceSheets": { "parentTag": "us-gaap_LiabilitiesCurrent", "weight": 1.0, "order": 4.0 }, "presentation": ["http://vivos.com/role/BalanceSheets"], "lang": { "en-us": { "role": { "label": "Current portion of operating lease liability", "documentation": "Present value of lessee's discounted obligation for lease payments from operating lease, classified as noncurrent." } } }, "auth_ref": ["r400"] }, "us-gaap_OperatingLeaseLiabilityNoncurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLeaseLiabilityNoncurrent", "crdr": "credit", "calculation": { "http://vivos.com/role/BalanceSheets": { "parentTag": "us-gaap_Liabilities", "weight": 1.0, "order": 4.0 }, "presentation": ["http://vivos.com/role/BalanceSheets"], "lang": { "en-us": { "role": { "label": "Operating lease liability, net of current portion", "documentation": "Present value of lessee's discounted obligation for lease payments from operating lease, classified as noncurrent." } } }, "auth_ref": ["r400"] }, "us-gaap_OperatingLeaseRightOfUseAsset": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLeaseRightOfUseAsset", "crdr": "debit", "calculation": { "http://vivos.com/role/BalanceSheets": { "parentTag": "us-gaap_Assets", "weight": 1.0, "order": 4.0 }, "presentation": ["http://vivos.com/role/BalanceSheets"], "lang": { "en-us": { "role": { "label": "Operating lease right-of-use asset", "documentation": "Amount of lessee's right to use underlying asset under operating lease." } } }, "auth_ref": ["r399"] }, "us-gaap_OrganizationConsolidationAndPresentationOffFinancialStatementsAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OrganizationConsolidationAndPresentationOffFinancialStatementsAbstract", "lang": { "en-us": { "role": { "label": "Organization, Consolidation and Presentation of Financial Statements [Abstract]" } } }, "auth_ref": [] }, "us-gaap_OrganizationConsolidationBasisOfPresentationBusinessDescriptionAndAccountingPoliciesTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OrganizationConsolidationBasisOfPresentationBusinessDescriptionAndAccountingPoliciesTextBlock", "presentation": ["http://vivos.com/role/OrganizationDescriptionAndSignificantAccountingPolicies"], "lang": { "en-us": { "role": { "label": "ORGANIZATION, DESCRIPTION AND SIGNIFICANT

ACCOUNTING POLICIES", "documentation": "The entire disclosure for the general note to the financial statements for the reporting entity which may include, descriptions of the basis of presentation, business description, significant accounting policies, consolidations, reclassifications, new pronouncements not yet adopted and changes in accounting principles." } }, "auth_ref": ["r55", "r56", "r57", "r73"] }, "VIVOS.OrganizationPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://vivos.com/20240930", "localname": "OrganizationPolicyTextBlock", "presentation": ["http://vivos.com/role/OrganizationDescriptionAndSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Organization", "documentation": "Organization [Policy Text Block]" } }, "auth_ref": [] }, "us-gaap.OtherIncome": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OtherIncome", "crdr": "credit", "calculation": { 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pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act." } } }, "auth_ref": ["r640"] }, "dei.PreCommencementTenderOffer": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "PreCommencementTenderOffer", "presentation": ["http://vivos.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Pre-commencement Tender Offer", "documentation": "Boolean flag that is true when the Form 8-K filing is intended to satisfy the filing obligation of the registrant as pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act." } } }, "auth_ref": ["r642"] }, "us-gaap.PreferredStockParOrStatedValuePerShare": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockParOrStatedValuePerShare", "presentation": ["http://vivos.com/role/BalanceSheetsParenthetical"], "lang": { "en-us": { "role": { "label": "Preferred stock, par value", "documentation": "Face amount or stated value per share of preferred stock nonredeemable or redeemable solely at the option of the issuer." } } }, "auth_ref": ["r38", "r257"] }, "us-gaap.PreferredStockSharesAuthorized": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockSharesAuthorized", "presentation": ["http://vivos.com/role/BalanceSheetsParenthetical", "http://vivos.com/role/PreferredStockDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Preferred stock, shares authorized", "documentation": "The 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." } } }, "auth_ref": ["r38", "r510"] }, "us-gaap.PreferredStockSharesIssued": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockSharesIssued", "presentation": ["http://vivos.com/role/BalanceSheetsParenthetical"], "lang": { "en-us": { "role": { 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Includes, but is not limited to, preferred shares issued, repurchased, and held as treasury shares. Excludes preferred shares classified as debt." } } }, "auth_ref": ["r38", "r257"] }, "us-gaap.PreferredStockSharesOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockSharesOutstanding", "presentation": ["http://vivos.com/role/BalanceSheetsParenthetical"], "lang": { "en-us": { "role": { "label": "Preferred stock, shares outstanding", "documentation": "Aggregate 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." } } }, "auth_ref": ["r38", "r510", "r529", "r798", "r799"] }, "us-gaap.PreferredStockTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockTextBlock", "presentation": ["http://vivos.com/role/PreferredStock"], "lang": { "en-us": { "role": { "label": "PREFERRED STOCK", "documentation": "The entire disclosure for terms, amounts, nature of changes, rights and privileges, dividends, and other matters related to preferred stock." } } }, "auth_ref": ["r63"] }, "us-gaap.PreferredStockValue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockValue", "crdr": "credit", "calculation": { "http://vivos.com/role/BalanceSheets": { "parentTag": "us-gaap_StockholdersEquity", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://vivos.com/role/BalanceSheets"], "lang": { "en-us": { "role": { "label": "Preferred Stock, \$0.0001 par value per share. Authorized 50,000,000 shares; no shares issued and outstanding", "documentation": "Aggregate 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." } } }, "auth_ref": ["r38", "r451", "r615"] }, "VIVOS.PrefundWarrantMember": { "xbrltype": "domainItemType", "nsuri": "http://vivos.com/20240930", "localname": "PrefundWarrantMember", "presentation": ["http://vivos.com/role/CommonStockDetailsNarrative", "http://vivos.com/role/FinancialInstrumentsAndSignificantConcentrationsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Prefund Warrant [Member]", "documentation": "Prefund Warrant [Member]" } } }, "auth_ref": [] }, "VIVOS.PrefundedWarrantsMember": { "xbrltype": "domainItemType", "nsuri": "http://vivos.com/20240930", "localname": "PrefundedWarrantsMember", "presentation": ["http://vivos.com/role/CommonStockDetailsNarrative", "http://vivos.com/role/FinancialInstrumentsAndSignificantConcentrationsDetailsNarrative", 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Includes, but is not limited to, work of art, historical treasure, and similar asset classified as collections." } } } , "auth_ref": ["r59", "r86", "r89", "r90"] } , "us-gaap_PropertyPlantAndEquipmentGross": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentGross", "crdr": "debit", "calculation": { "http://vivos.com/role/ScheduleOfPropertyAndEquipmentDetails": { "parentTag": "us-gaap_PropertyPlantAndEquipmentNet", "weight": 1.0, "order": 1.0 } } } , "presentation": ["http://vivos.com/role/ScheduleOfPropertyAndEquipmentDetails"] , "lang": { "en-us": { "role": { "label": "Gross property and equipment", "documentation": "Amount 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." } } } , "auth_ref": ["r60", "r98", "r457"] } } , "us-gaap_PropertyPlantAndEquipmentLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentLineItems", "presentation": ["http://vivos.com/role/OrganizationDescriptionAndSignificantAccountingPoliciesDetailsNarrative", "http://vivos.com/role/ScheduleOfPropertyAndEquipmentDetails"] , "lang": { "en-us": { "role": { "label": "Property, Plant and Equipment [Line Items]", "documentation": "Line 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." } } } , "auth_ref": ["r402"] } } , "us-gaap_PropertyPlantAndEquipmentNet": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentNet", "crdr": "debit", "calculation": { "http://vivos.com/role/BalanceSheets": { "parentTag": "us-gaap_Assets", "weight": 1.0, "order": 3.0 } , "http://vivos.com/role/ScheduleOfPropertyAndEquipmentDetails": { "parentTag": null, "weight": null, "order": null, "root": true } } , "presentation": ["http://vivos.com/role/BalanceSheets", "http://vivos.com/role/ScheduleOfPropertyAndEquipmentDetails"] , "lang": { "en-us": { "role": { "label": "Property and equipment, net", "TotalLabel": "Net Property and equipment", "documentation": "Amount 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." } } } , "auth_ref": ["r6", "r402", "r446", "r457", "r615"] } , "us-gaap_PropertyPlantAndEquipmentPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentPolicyTextBlock", "presentation": ["http://vivos.com/role/OrganizationDescriptionAndSignificantAccountingPoliciesPolicies"] , "lang": { "en-us": { "role": { "label": "Property and Equipment, Net", "documentation": "Disclosure 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." } } } , "auth_ref": ["r6", "r86", "r89", "r455"] } , "us-gaap_PropertyPlantAndEquipmentTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentTextBlock", "presentation": ["http://vivos.com/role/PropertyAndEquipmentNetTables"] , "lang": { "en-us": { "role": { "label": "SCHEDULE OF PROPERTY AND EQUIPMENT", "documentation": "Tabular 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." } } } , "auth_ref": ["r6"] } } , "us-gaap_PropertyPlantAndEquipmentTypeDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentTypeDomain", "presentation": ["http://vivos.com/role/OrganizationDescriptionAndSignificantAccountingPoliciesDetailsNarrative", "http://vivos.com/role/ScheduleOfPropertyAndEquipmentDetails"] , "lang": { "en-us": { "role": { "documentation": "Listing of long-lived, physical assets that are used in the normal conduct of business to produce goods and services and not intended for resale. Examples include land, buildings, machinery and equipment, and other types of furniture and equipment including, but not limited to, office equipment, furniture and fixtures, and computer equipment and software." } } } , "auth_ref": ["r60", "r402"] } } , "us-gaap_PropertyPlantAndEquipmentUsefulLife": { "xbrltype": "durationItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentUsefulLife", "presentation": ["http://vivos.com/role/OrganizationDescriptionAndSignificantAccountingPoliciesDetailsNarrative"] , "lang": { "en-us": { "role": { "label": "Property plant and equipment useful life", "documentation": "Useful life of long lived, physical assets used in the normal conduct of business and not intended for resale, in 'PnYnMnDnTnHnMnS' 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." } } } , "auth_ref": [] } , "srt_RangeAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "RangeAxis", "presentation": ["http://vivos.com/role/CommonStockDetailsNarrative", "http://vivos.com/role/FinancialInstrumentsAndSignificantConcentrationsDetailsNarrative", "http://vivos.com/role/OrganizationDescriptionAndSignificantAccountingPoliciesDetailsNarrative", "http://vivos.com/role/PreferredStockDetailsNarrative", "http://vivos.com/role/ScheduleOfWarrantOutstandingDetailsParentetical", "http://vivos.com/role/StockOptionsAndWarrantsDetailsNarrative"] , "lang": { "en-us": { "role": { "label": "Statistical Measurement [Axis]" } } } , "auth_ref": ["r242", "r243", "r244", "r245", "r288", "r295", "r325", "r326", "r327", "r336", "r383", "r410", "r419", "r435", "r471", "r472", "r478", "r500", "r501", "r553", "r554", "r555", "r556", "r557", "r568", "r569", "r584", "r590", "r601", "r608", "r609", "r613", "r614", "r618", "r619", "r624", "r709", "r715", "r750", "r759", "r760", "r761", "r762", "r763"] } , "srt_RangeMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "RangeMember", "presentation": ["http://vivos.com/role/CommonStockDetailsNarrative", "http://vivos.com/role/FinancialInstrumentsAndSignificantConcentrationsDetailsNarrative", "http://vivos.com/role/OrganizationDescriptionAndSignificantAccountingPoliciesDetailsNarrative", "http://vivos.com/role/PreferredStockDetailsNarrative", "http://vivos.com/role/ScheduleOfWarrantOutstandingDetailsParentetical", "http://vivos.com/role/StockOptionsAndWarrantsDetailsNarrative"] , "auth_ref": ["r242", "r243", "r244", "r245", "r288", "r295", "r325", "r326", "r327", "r336", "r383", "r410", "r419", "r435", "r471", "r472", "r478", "r500", "r501", "r553", "r554", "r555", "r556", "r557", "r568", "r569", "r584", "r590", "r601", "r608", "r609", "r613", "r614", "r618", "r619", "r624", "r709", "r715", "r750", "r759", "r760", "r761", "r762", "r763"] } , "us-gaap_ReceivablesFromCustomers": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ReceivablesFromCustomers", "crdr": "debit", "presentation": ["http://vivos.com/role/RevenueContractAssetsAndContractLiabilitiesDetailsNarrative"] , "lang": { "en-us": { "role": { "label": "Receivable from customers", "documentation": "Amount due from customers for fees and charges arising from transactions related to the entity's brokerage activities and operations." } } } , "auth_ref": ["r667", "r763"] } , "us-gaap_ReceivablesPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ReceivablesPolicyTextBlock", "presentation": ["http://vivos.com/role/OrganizationDescriptionAndSignificantAccountingPoliciesPolicies"] , "lang": { "en-us": { "role": { "label": "Accounts Receivable, Net", "documentation": "Disclosure of accounting policy for receivable. 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Excludes write-down of intangible asset acquired in business combination or from joint venture formation or both, used in research and development activity." } } } , "auth_ref": ["r337", "r570", "r581", "r764"] } , "us-gaap_RetainedEarningsAccumulatedDeficit": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RetainedEarningsAccumulatedDeficit", "crdr": "credit", "calculation": { "http://vivos.com/role/BalanceSheets": { "parentTag": "us-gaap_StockholdersEquity", "weight": 1.0, "order": 4.0 } , "presentation": ["http://vivos.com/role/BalanceSheets", "http://vivos.com/role/LiquidityAndAbilityToContinueAsGoingConcernDetailsNarrative"] , "lang": { "en-us": { "role": { "label": "Accumulated deficit", "negatedLabel": "Accumulated deficit", "documentation": "Amount of accumulated undistributed earnings (deficit)." } } } , "auth_ref": ["r41", "r64", "r453", "r476", "r477", "r485", "r511", "r615"] } } , "us-gaap_RetainedEarningsMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RetainedEarningsMember", "presentation": ["http://vivos.com/role/StatementsOfStockholdersEquity"] , "lang": { "en-us": { "role": { "label": "Retained Earnings [Member]", "documentation": "Accumulated undistributed earnings (deficit)." } } } , "auth_ref": ["r93", "r123", "r124", "r125", "r127", "r132", "r134", "r136", "r1212", "r1213", "r239", "r350", "r351", "r357", "r358", "r359", "r361", "r362", "r363", "r369", "r371", "r372", "r374", "r376", "r397", "r398", "r473", "r475", "r487", "r798"] } } , "VIVOS_RevenueFromBreakageOnContractLiabilities": { "xbrltype": "monetaryItemType", "nsuri": "http://vivos.com/20240930", "localname": "RevenueFromBreakageOnContractLiabilities", "crdr": "debit", "presentation": ["http://vivos.com/role/RevenueContractAssetsAndContractLiabilitiesDetailsNarrative"] , "lang": { "en-us": { "role": { "label": "Revenue from breakage on contract liabilities", "documentation": "Revenue from breakage on contract liabilities." } } } , "auth_ref": [] } } , "us-gaap_RevenueFromContractWithCustomerAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromContractWithCustomerAbstract", "lang": { "en-us": { "role": { "label": "Revenue from Contract with Customer [Abstract]" } } } , "auth_ref": [] } } , "us-gaap_RevenueFromContractWithCustomerExcludingAssessedTax": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromContractWithCustomerExcludingAssessedTax", "crdr": "credit", "calculation": { "http://vivos.com/role/StatementsOfOperations": { "parentTag": "us-gaap_GrossProfit", "weight": 1.0, "order": 1.0 } , "presentation": ["http://vivos.com/role/ScheduleOfRevenueFromContractWithCustomersDetails", "http://vivos.com/role/StatementsOfOperations"] , "lang": { "en-us": { "role": { "label": "Total revenue", "documentation": "Amount, 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." } } } , "auth_ref": ["r79", "r80", "r153", "r158", "r159", "r168", "r170", "r172", "r173", "r174", "r283", "r284", "r440"] } } , "us-gaap_RevenueFromContractWithCustomerPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromContractWithCustomerPolicyTextBlock", "presentation": ["http://vivos.com/role/OrganizationDescriptionAndSignificantAccountingPoliciesPolicies"] , "lang": { "en-us": { "role": { "label": "Revenue Recognition", "documentation": "Disclosure of accounting policy for revenue from contract with customer." } } } , "auth_ref": ["r91", "r275", "r276", "r277", "r278", "r279", "r280", "r281", "r282", "r571"] } } , "us-gaap_RevenueFromContractWithCustomerTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromContractWithCustomerTextBlock", "presentation": ["http://vivos.com/role/RevenueContractAssetsAndContractLiabilities"] , "lang": { "en-us": { "role": { "label": "REVENUE, CONTRACT ASSETS AND CONTRACT LIABILITIES", "documentation": "The entire disclosure of revenue from contract with customer to transfer good or service and to transfer nonfinancial asset. Includes, but is not limited to, disaggregation of revenue, credit loss recognized from contract with customer, judgment and change in judgment related to contract with customer, and asset recognized from cost incurred to obtain or fulfill contract with customer. Excludes insurance and lease contracts." } } } , "auth_ref": ["r91", "r267", "r268", "r269", "r270", "r271", "r272", "r273", "r274", "r287"] } } , "us-gaap_RevenuesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenuesAbstract", "presentation": ["http://vivos.com/role/StatementsOfOperations"] , "lang": { "en-us": { "role": { "label": "Revenue" } } } , "auth_ref": [] } } , "us-gaap_SaleOfStockConsiderationReceivedOnTransaction": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SaleOfStockConsiderationReceivedOnTransaction", "crdr": "debit", "presentation": ["http://vivos.com/role/CommonStockDetailsNarrative",

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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." } } }, "auth_ref": ["r14"] }, "us-gaap_ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock", "presentation": ["http://vivros.com/role/NetLossPerShareOfCommonStockTables"], "lang": { "en-us": { "role": { "label": "SCHEDULE OF COMPUTATION OF ANTI-DILUTIVE WEIGHTED-AVERAGE SHARES OUTSTANDING", "documentation": "Tabular 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." } } }, "auth_ref": ["r678"] 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Excludes indefinite-lived intangible asset." } } }, "auth_ref": ["r227", "r233", "r236", "r238", "r41", "r570", "r587"] }, "us-gaap_ScheduleOfFiniteLivedIntangibleAssetsTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfFiniteLivedIntangibleAssetsTableTextBlock", "presentation": ["http://vivros.com/role/GoodwillAndIntangibleAssetsTables"], "lang": { "en-us": { "role": { "label": "SCHEDULE OF IDENTIFIABLE INTANGIBLES", "documentation": "Tabular disclosure of assets, excluding financial assets and goodwill, lacking physical substance with a finite life, by either major class or business segment." } } }, "auth_ref": ["r587", "r702"] }, "us-gaap_ScheduleOfIntangibleAssetsAndGoodwillTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfIntangibleAssetsAndGoodwillTableTextBlock", "presentation": ["http://vivros.com/role/GoodwillAndIntangibleAssetsTables"], "lang": { "en-us": { "role": { "label": "SCHEDULE OF GOODWILL", "documentation": "Tabular disclosure of goodwill and intangible assets, which may be broken down by segment or major class." } } }, "auth_ref": ["r692", "r695"] }, "us-gaap_ScheduleOfPropertyPlantAndEquipmentTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfPropertyPlantAndEquipmentTable", "presentation": ["http://vivros.com/role/OrganizationDescriptionAndSignificantAccountingPoliciesDetailsNarrative", "http://vivros.com/role/ScheduleOfPropertyAndEquipmentDetails"], "lang": { "en-us": { "role": { "label": "Property, Plant and Equipment [Table]", "documentation": "Disclosure of information about 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." } } }, "auth_ref": ["r6", "r402"] }, "us-gaap_ScheduleOfShareBasedCompensationArrangementsByShareBasedPaymentAwardTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfShareBasedCompensationArrangementsByShareBasedPaymentAwardTable", "presentation": ["http://vivros.com/role/ScheduleOfStockOptionsDetails", "http://vivros.com/role/ScheduleOfWarrantOutstandingDetails", "http://vivros.com/role/ScheduleOfWeightedAverageAssumptionsUsedInFairValueDetails", "http://vivros.com/role/StockOptionsAndWarrantsTables"], "lang": { "en-us": { "role": { "label": "Schedule of Share-Based Compensation Arrangements by Share-Based Payment Award [Table]", "documentation": "Disclosure of information about share-based payment arrangement." } } }, "auth_ref": ["r297", "r299", "r300", "r301", "r302", "r304", "r305", "r306", "r307", "r308", "r309", "r310", "r311", "r312", "r313", "r314", "r315", "r316", "r317", "r318", "r319", "r320", "r321", "r324", "r325", "r326", "r327", "r328"] }, "us-gaap_ScheduleOfShareBasedPaymentAwardStockOptionsValuationAssumptionsTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfShareBasedPaymentAwardStockOptionsValuationAssumptionsTableTextBlock", "presentation": ["http://vivros.com/role/StockOptionsAndWarrantsTables"], "lang": { "en-us": { "role": { "label": "SCHEDULE OF WEIGHTED AVERAGE ASSUMPTIONS USED IN THE FAIR VALUE", "documentation": "Tabular 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." } } }, "auth_ref": ["r71"] }, "us-gaap_ScheduleOfStockOptionsRollForwardTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfStockOptionsRollForwardTableTextBlock", "presentation": ["http://vivros.com/role/StockOptionsAndWarrantsTables"], "lang": { "en-us": { "role": { "label": "SCHEDULE OF STOCK OPTIONS", "documentation": "Tabular disclosure of the change in stock options." } } }, "auth_ref": [] }, "us-gaap_ScheduleOfStockholdersEquityNoteWarrantsOrRightsTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfStockholdersEquityNoteWarrantsOrRightsTextBlock", "presentation": ["http://vivros.com/role/StockOptionsAndWarrantsTables"], "lang": { "en-us": { "role": { "label": "SCHEDULE OF WARRANT OUTSTANDING", "documentation": "Tabular disclosure of warrants or rights issued. Warrants and rights outstanding are derivative securities that give the holder the right to purchase securities (usually equity) from the issuer at a specific price within a certain time frame. Warrants are often included in a new debt issue to entice investors by a higher return potential. The main difference between warrants and call options is that warrants are issued and guaranteed by the company, whereas options are exchange instruments and are not issued by the company. Also, the lifetime of a warrant is often measured in years, while the lifetime of a typical option is measured in months. Disclose the title of issue of securities called for by warrants and rights outstanding, the aggregate amount of securities called for by warrants and rights outstanding, the date from which the warrants or rights are exercisable, and the price at which the warrant or right is exercisable." } } }, "auth_ref": ["r24"] }, "us-gaap_ScheduleOfFiniteLivedIntangibleAssetsFutureAmortizationExpenseTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfFiniteLivedIntangibleAssetsFutureAmortizationExpenseTableTextBlock", "presentation": ["http://vivros.com/role/GoodwillAndIntangibleAssetsTables"], "lang": { "en-us": { "role": { "label": "SCHEDULE OF ESTIMATED FUTURE AMORTIZATION OF IDENTIFIABLE ASSETS", "documentation": "Tabular disclosure of the amount of amortization expense expected to be recorded in succeeding fiscal years for finite-lived intangible assets." } } }, "auth_ref": ["r587", "r704"] }, 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Includes, but is not limited to, combination of market, performance or service condition." } } }, "auth_ref": ["r602"] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardExpirationDate": { "xbrltype": "dateItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardExpirationDate", "presentation": ["http://vivos.com/role/FinancialInstrumentsAndSignificantConcentrationsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Expiration date", "documentation": "Date the equity-based award expires, in YYYY-MM-DD format." } } }, "auth_ref": ["r719"] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedDividendRate": { "xbrltype": "percentItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedDividendRate", "presentation": ["http://vivos.com/role/ScheduleOfWeightedAverageAssumptionsUsedInFairValueDetails"], "lang": { "en-us": { "role": { "label": "Dividend yield", "documentation": "The 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." } } }, "auth_ref": ["r326"] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRate": { "xbrltype": "percentItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRate", "presentation": ["http://vivos.com/role/ScheduleOfWeightedAverageAssumptionsUsedInFairValueDetails"], "lang": { "en-us": { "role": { "label": "Volatility", "documentation": "The estimated measure of the percentage by which a share price is expected to fluctuate during a 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." } } }, "auth_ref": ["r325"] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate": { "xbrltype": "percentItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate", "presentation": ["http://vivos.com/role/ScheduleOfWeightedAverageAssumptionsUsedInFairValueDetails"], "lang": { "en-us": { "role": { "label": "Risk-free interest rate", "documentation": "The risk-free interest rate assumption that is used in valuing an option on its own shares." } } }, "auth_ref": ["r327"] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems": { "xbrltype": "stringItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems", "presentation": ["http://vivos.com/role/ScheduleOfStockOptionsDetails", "http://vivos.com/role/ScheduleOfWarrantOutstandingDetails", "http://vivos.com/role/ScheduleOfWeightedAverageAssumptionsUsedInFairValueDetails", "http://vivos.com/role/StockOptionsAndWarrantsTables"], "lang": { "en-us": { "role": { "label": "Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]", "documentation": "Line items represent financial concepts included in a table. 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M^*F^2$16/L,HT)U:CL&^PVZ> RW&6&M N,N^P1^&EAU8V11<1-OS1;5-JY2R M0-CLD1$=>+6L$0$PP71=PZQSO7GL_ITS/Y5&[&KCJ0]>A M91-38?
DE>#9XRK9,4X^I QDJB2",?>C$S>N64>7VV;K19LGB;7T+7@/HF? MUS&6QU:4^&D: DQ@8J(<("3+&TF$7L&8J$ M9>5K^<L^&L3MT-MX4&X?
V_L&7N0%RCHJ=KEI/MNA>5U@WJ_NAGT18L E7;# M0JOUX@=T89.2A^"QJ%M&VQL9N1YDD>D)JWL@&7RA_XXSIOM,7E@UO.9ZWDI;[9B1J]DIVT^>=40Q2TK<8^6M.-
P4^L1@HPUTM#&_QJZ@ MSJ C&S5Z0/L70/U9/[6G>?>-A%<6A^RCZ$J[V;VWRQ?^4E;I X+E ?8 M^E!+IG>EJ^G(F&[4Z -P^5P7^UF1[5P4T445X30QY:1=D^J _27J8@03Z
MNX2@J72C^SE&B4_5;@PWJ$OIKH;16P?78$;L U-VO[E3?J];_T_IG^ MIA MWKRL+Q%08X3, E B4KHJ :D+&QC?)T^IE@;6H^61^9081P[M;A];_1^K2V MV(5Q$<C^"
64PIX@?2Y<,X8 A<@;[2WJA^4S &WL^<J U_WYCJ$S 306/U (MKI+TM)YU>>GCQUJUD5(78J B46YWGXYJ&H35^LDE1;F2-G+D?G%>XO)A MY-NW?ONJ>;>.0&.1%&C 4W8?
B0P^ODT75&A+2^+&U O,L/C^H2L_&OD1 M#S>2S^VRID0^FF2J@/49JY"8Q;/OIZ@>=<70N0E-BD^N^JMDI20@9M M#&A4/P8J1JNR.OY4>>GMP=NOSX^66Y7G?
2,IU33@<[VJ;3 @Jf-284V M1,N,%&@&31=N(K-K@&3%)A&D7 JB461F$&8MFJZQ967%_+T;_U <KDS M^SOQPS(Y5P98Z,Q(5G5)T1=0XJL^W/L8T4 M99;GJY3Z1BH96&ZC*
<4511LH0S@3JL O^&S&L/T5_1+&0J]J?3X@>10!7HY MEM4_,DJLIU^&M^&S$S,4CP<+<C^P^&H#&""#JJSOZT5N2A<@>(BZ)HO&3390L^Y$ HP4G4GKY MJ6JL13&E/23
&H1E1GY3@N,ZJP<=>WJ2P.T.0KWU^P29J<30 MUO,Y,>+%I7>V>;<.)QW5^AIB+> I2T^%8F#E: P:1%YBX2)S(C63J N $SR^R>>MRYFFAG6^CFTT7FY4.N-
YXH1&FDZD(C@&R-3&5S1<C^ANIEKV4B MV@LPSR8J,EF(Q^M^CZE^&A>S;5JJD<+&424;J>_4H Y-61=6H5QJ1X& M^%<06D5B60FC$S 2T-2RE@187*
("N6IZIN^A/EL^GH.7?>7? MM5>Y2J90RK@PZY<[& 9RL^JX@>+&6H34J>_>=IY^<+&S03J)Q^_ZL6 M^V64U&C,BM&^Y^T^*8L_@P^<98&GRC0^L1VINU96P20A8$[#
(#5L(X^> M^*R^5%&A.G4TINMZH95&E7$HRLG,%YR&R#RE^2,% MW:V^5UAO+@&RUF.IDB<#J,IO&JMS>6H6#@ED 48FN 1&88+409KR4>M<J&VL)
M^ZQ56&S$&6D9JJO3J;FL&+>1:PGU93 (6HRTA U8UG^C35BN5H^O.QA MO);GH0DJO2B<>J,K$R^=27V7^YOANK4P4
```

[illegible]

[illegible]

[illegible]

[illegible]

[The following text is extremely dense and appears to be a mix of random characters and symbols, likely representing a corrupted or encrypted document. It contains no legible information.]

MJ\$8/GD9>V3RM51QWA\$6;>C'+#IW0[!TSNR]7I(7,C80(U69N4V5+!~M'6'0[X*6>288DZ"*[V5RHIP=8/VU.(I?25\$PTU@K[(!%:XFK) '%[6""8W M.)1*~=' (2PTR9E)>J[(<5MU;-92.U? JK4 %GYOM(X?>~>NX03WP+8U+~@# MUNPW[585%ZS;-JT;-?;UTF#;)Q3Q0XZX1C1\$K;GR5[S1N]+Q\$;XRF MB? YL.PGJPN\$B.IB.ET ~#F.R;8'A7F>B?2.WQ;SJO\$K4>(9)3U-XN &G H M81?CQ0. &~K837YME(;>~>TJA (8)IBEG+YB%B*MLL\$H.MH,=>A:07ZIM. 3## M9'U EPG])>O!(2MA? 5G.J\$5. =57N7W\$? D/E0J)W\$5?J4H7^F2E&~I3G9RZM=GS(G7'8B'N'<[<-N\$32C6A>~>YZ(IRS;>*)LK\$S8J6C0*5;1W8K>] %EXH30>YC3;17%RH.C[!FKP?)8A MH%6K(? I.;JA.LX'!~%&R0/VLB2^35(Z(U.(O=)C)~W4;+~W' 9!Y7D?&O, MS\$3MQIBZ&'!FW"643QL(YX15 %I-/176BV)M0=IL6IG*U;T3*4(.0)1, MV40J[=&W~..2NO?'. XY55^4U=3Q8J[!\$8A/O92?1*#~ NQW1= 2>~WE.[M0%= 7N(ZB7)A.D.A8,I&N=NI]~[LXY^~2=1?I;+>U'E)~'K'JD] XJ[P;3. MR2?5D?> HJ\$ZA/(7W1WTU/OZNIH5WP\$5A)J^2VC7+67J 48G3;5""G<ZB014ISU+U0J[S;7J_!ET/J; M-/A-/M+U+EJ\$M~^~)J]K%&0K.O.0<57&~&@]~>B;UFJ- T2VMF?3=(W=?<#<M.LOA)42~E0+H";N155U3J;[!EH\$R[B@J.QJ.- M*13P&L~&OKNVZ<D>G-G0?>W0\$65U>~\$J1OBDT>>[X#R7<96TS'>? >1;Z? MRDS430RX? LF~YZF/F'CKYJ[4]VOI^~!JONTT=5>P(LZ~>L'N~>\$.LJIG>A~U. A-M?~^~<#EMM9UHHZ3J.5@C[!DMY[!ZVFQ2=M2\$PDJ] M2~\$AWZB~T5.;VMUZB~"9J[!\$P]+DG%G#ZK6V.Q** HH/ZB_1KUGMHU-J]?3\$%+\$\$^#C>XXMUZ8LAXR MR;+=<J6+MM@G:X>3K*8-/G@60[AAQ1UE"-=^#5;?J6) 3Y.R:" <~*OJ]JA+ MLJ_ ZJ(C_ \$Y1-3R\$V;?W%;9S&B;ME3^0> >G8_JY[=J-B-32T&H^R^C+!*"S. M.L2[2(CD?GJ)K+4[6+""72WU:OK0.FKTE\$BBH?~&KWJ?^?>8J5U5V">N[MXLJ^!FUU7:20WAE@MJS&UV90PQ0*~CNL-WOGGUW\$57CR3MK^Z/?E<56-K.O.MJ4(VEN#F8E&@);~M;J;<G&I~>N< MKZ/GV2LD+XL0IG; \$;=+F%YNF- 71\$Z>9GK0U+J^QQ1F4-0?P=JYIO*8#0<M;FF7JEP>><2;.&800X_?2=4W<0.R/1~1.BM?JWNO7NK5=J]F. ETY_ZL1O3 M16I;~%9=MK;>@.8<^>G.;YI5VB@1^0HVCS7/A.34.@N? DUYYW:FHG^Z+LVW8325XV00X. WD MFE'=(TJMJF&AOIQLH.KG'EIOJ^~?>F3<~>J..W4~>N;J65"! M_!1K2_~ _1IWMK#>O6ZRD?&TJO/BXIPMF* _I30J8~PVVXPMUFLF&SG_YJB M(1MK@-CHRG3-KJ(Y\$YV>~<@- MJKETV)%Y?;Q_8PZ[YB/V18_%I3\$YUEC~<R3F= MY1U0U<~<IRQLP!F'F'OWO;#SK+XP>?&?P[!HJ6B93QJ]3JW1^E<@<~<Z8KE2I!_M_40(27R+>1*Q4J\$ V>A>~&8 LL^R62(2C^N<~<CJDIR1N, >X M-V.GF31)VGH>D_F< POQ^9H.MK-67JUXM-M(\$YJ^Q^UT)WGPBBBLXVY50YY.G; MKIZOB\$95\$82KK.0MZ.N?>H=QY[(V:5=IS3>?6WP/R(GI~>J)S90^AOBMMWOIYMQC M.[N5L_9%OKLOU+5/[?T^~2?RPNY\$N35^M_30YVYV-7L_059J]^5TE'XF<@<YIS'U>H<5@VB3SFN^A[!WA;~9RFV+KR& MEENZ?5N<[!H8#]!C8+40>=>8W+APIHJF^>2AY39Q8TS Q^7.=~Y0I0MPY05 M8\$'BO0/LIYA7IE7R>0. 0U%[! SEGB)GX'B(ESSY2J.OH_!@J_!H00U?0 M!HV)C(D.RY)Y0YPPG? "E" WJUL>FN^GIB\$M^HMR[PW&2Q+W.._@WY%U2^W^N\$E!2!242P9V20~"U)00TNQ2;0IYK8 MYOC (NP&@E_2+6\$&0>^3V"JC+SM- @I]@B2)YVWY[(\$5VFJ[N?TW2_~52G 2M MM\$%60!OE3H.OG8NCXYL<~<412^~YX56\$5EHH+~+Q2\$ZUAJF-Q^QW90_.1A9M.M32J)WCJH[!A54'(WJ3^~\$ M)V?OM=>GI.=J-;D+.)^"510]FBEG4QN;A\$Q@~WBT:3\$XKCWJ MJM(L<=..G?>5^"GW>UMN)X7YTY:17M>FRE[VEF\$5_>E_!M^?T@!(D+O M)&D;VGSV'1E I&B@!<X&SPN>N51 T1)P3YI!^X*0I.Y? E;4421<~5% M*0&K;F< MJL^GSJODM?RTJ[!VQ+>157Y?>2J]Q MX20\$5\$3M5Y'#S@G&+<4ZM!F-XV M^&LJJBH:T1TVXBJ[!FZSHQ.ME^BY08TJQ&E3^7H(D3^23=)~? 2VV_HF3+>M\$K\$9;2BL%#B\$5\$H>BP02BW;5D2^0#NPT=>1J;UE6^621X08N\$~<@_!TIOB(A54!8 M.XQ2%5[+D^&N2KEC+HE= JP6L40K7(HK1!1M-2TS<~95B^I- PCY=8Y0%;; M*~R)P)4N,KQB]9\$O-C7./K:N5V-5;E=ZDS;C6D2O JMUC/&* G2; M;S-BK-)?I3;3?MEKRPKGN06\$F&\$!M.JX^KK7+H@!%KB.E&5+~8DJIED_4I^WRQ!M8 TV CJ7;&3+!OV&40!;SSP<24J_!5Y MJFFP;^8L9>[N.;3LJ;E.XW WJVB^O/4I,EWDE3?RNEED>U L0L!AD.AJ\$E^C#~KM1V,4OUB;+K@EH-8_UT?>2W3^HJ[7V\$HR^~? 5Z/9.P9I(PN[! MEC234 16T2Z@JIOCZ^?U-72B(A#~?G,6[M7ZK=>=ISLK;0 Y4Y9?0N>_>I M_33-ZC4Q;W1+^BF40^5-LT.'T\$5B_T4DXT4^=>Q97<3^9D<70SB#>@>~>5X M WBOL2~!651~0+L.HPE&0H46+~\$Q(CZL\$;IRG^9K;M..L=GI> >KDB>I_ MYO<~&~ WBDGQ;U_!U-66Y;0ASE3+5+U)UF&||IE.EJLJ0A!>=>U.6WJ33>K20 M^C^DDQ;=IQO0~>J.F^!1*E_ EP7\$5&1AM9L!>~>9VIAKHYT(.8ZTN<~&9GX; MXGKUUX+8YQENC8R44+56,0JUNM14I6*4,10\$79"GEF_~(H^7W LB<~0 M.RJ^CE [OJJ]6ECI(6LDU">..-MC/8519~PVD 'DXOJ].6I[%VP-4CY4,2D MCL7^Y..83@%6^QBB%>~>6EGIH\$K?/A/T/76\$;LTA^*EM#JR6 -8D\$GO EBT+. M:0J!7PLZS)8^P6~3 B&_@Y.Q* [59]5(PJN>ND MJ.M.82\$8FYXJ85BM8B^4BQF+5^+C^0\$M-DF?_6;3&C299K0\$GT?K; MRAO=U=Q=;U04FFBIO@GBX^+M28^V;ZH4!A68QD@E1R9/NPP(65^?G)R:C' M)->]>6]M%~VY=YEJPFJW;^#EOCK A 115%O.ESG(DH[F2<~<C-FZ@BK@G% M8K~2;2XFQWSA.F+AU3J];~%0778N6?Q,7P!6>TCO<F+I;S&G;A/NS'05G3J!UB5+\$\$& MN9U.Q WEJME^OE4\$LSK5L2;4^XKJ^J)R(VLSC^YI;3^0UL79;#5@<8-J? M?Q&Z;5Z@<V(H\$ON6V\$7%;5K\$~!-I^+@JDKD;0XN=;3JH!^*1C-IGF?^>Q3TWT MHM433KWM7M,]>A58562, MJ] <454.L)HMN4B;DS9J^!1(A^&7LN<~9U!M_OVJKL4R@?PER3-2^0^11(F0JDBN9V@<~(M M&58^CD N^!UG1:174@;RRT);^7W+5+M.DB56N[? @%E2DBV(\$ZE^:OA+O) MJ;+JTM2(3OJ8;Q^JPV^8R;WT4N^D!";@L A5E0-E)^Q\$@=2;7Z\$U38) M_,X_H1)N4UUIJ)B-B^K/>D.X=>5LH>5)=H108,F M^W+#!CFP>=UGC;E\$C.U?>7 E2?^G#J.K_.CSD) GN7Y70-TF3^%6\$4@~0DYCA%;[9&JHT/W0R! M!W4I(1N3=-(R3>=>0259\$K6J]QDQ07\$1/8S6352AQJX7^N4C& + (L0F0J)(&.;FZK~3NURKTYCE)0U/ U#8 MJ;=1570%KAFCl.(ISLJ)H^?70#=>ZVF_9+>3>68W6>.@IRD>9?F6-1< M)GJ &F07#J[KZ; @6IUMKJ]^~^L~>E;F^~>N2;1YJYV\$SMWLLG%U2J^ MSQOKWV\$5U 6BNM5,1AJO_1.IPIVGVNDH0SZ+!IPO;0O_0W1_12^<@~!^GY_X MOE+ #!6D]%)7\$J/*>7>Y7P=^#ES7 M^+(<=50B-E~3%? B35J^?>7^R19?>FHWG>~^OJEW9>@!CO^M^"QW";T1(3>K&KJ)DQ;K;8(MZZO\$9PEJ^L=.(Q0+M &ZU0C^QZBNBC0V\$% MV- LPJF);/L*M.&WPKPTP;MBW+?0A0E_1VZ[!QX\$68J;UF>AGZ_ H#3;05 M^4+LKCY P_N?K0+6^2&_T2/+1Z!\$ 7^>P+IVN^] #QS^!AW TM40!P=96 M^1>H^30J1^CKT/MC5Z/ A 0+Q@M4T;1,5>2QH0+<9^* MN@FS4>9YD6?T2FW M13<+!PLP0\$KIQT^QTYWZ [!~"WCQ.S3Z;A=4@;4)4S%59\$6J;@<R0^JRYT M^!AFJ4H\$?2.LR@16%~?78T @G;WO(O(9IB8)1V@HYSM58J!M MDP3LJ3Z_3,X+FINM)U1ICCN_~%KE^J;W+~>D+2EWS02-E_!E;V9I/7MVMN14^IQ@(#\$N9;16(6I^G^?5?>34P1Y8 M_6V2US.,M3EJ^>R0^N^K [!I+>?Q^C3^W)DF,"X+ M^&5V,1I^ F^7M0X^A&ZKE;NRECI(^&A\$XN^Q^&W^X=L9G=4+J1-^!UOP.8:8 M_74KCC%VJQM@RRD4^!W6#MHP;17 NV^M MT^%6D]9D^J]>_!08M0\$?2XA!>?>9MDRF;7+XPTM\$5^"S.XG8J;FJB MZ(M<@8%)M;K;QR(7W9W1L@~M^ZJ7(HOBA+N^1!M%~1M^11^TQJ;VJWY DSJ62R^>B MYTID+]4\$4L#^!10 (.V!;EEAQM;..D0 !M]!>=G9O&UL[7UMD^..XD>~WBJ(C_HN+N^!%N^>GN^?%;900252U6BM MDFI)U6W0EFPF6^SG-[? WFP!??=>AWL^W6_UUVI>9^~ZLJY@!\$TGC^S/MES? M(W_JQO_..8_!S_IX^?>WU_!X[MWG3N^N/G5M_!6I@>~>T=;6AOS M^;S# [^<6^Y;P^N~>?>X.C)T_ W6)1&A?T@_!^GAU^?O_4>?>..X7XME^M^M@= [..=>1J\$V_/GJ^Y>7EVL JEZ8R?PFI?> @8VX^RRHCJ.1I;#4&^R7N04>KZ2?C^?YI^YTTIK+U2? S_ Q27T^?G^W[P(^H^U A MJ)\$_?J5V27&26=9M)Q^9#E7J[YI@WHIT!^_~^SI^_8 MP_/J^T&TVU~!IT\$7-IWJCZJ(WE,G1E!F^A4@;QVL9M3V)B1<+2UB1R^M^M^;GBU.CRT3LJ^#A^!E;N6-14=^5CB7^MFI02?PA M3W@>6^80?UKYK4S8W M_U?L1#N6N?) [MSS-GA6NJUS_18G;E4ZZ]M68U^!(16ICN^%B9G/O1)Y2;@ (MG^W[9I>S9J!D-L^P13WR CM^EX>~>#9E-#@FAL.W;+IOM+EO^P^H M^>~&31546-1_!ILH> =~NSILJL^N^G8VV#1!G37K<~A.X2@~*%;\$EF.&XX8 MBI^S3#010JYGSNN^J1+;PMJMK);%FMBQ2^4G4J=W@;_?17)UKWX^B5E:0 MHR0=04T^J)68IAZ\$4YZI; (3S[KBJPM^7^TRHVV+568)8!JHJ;JLQ^2?17M MW^Y01IC3L=7)6R&^!7E;(Z6^?WJZ>4V3JM3X>10ZT68M_#41R0[L8/HFR] M.IY/NMZ423IM^+T6J;Kl-QBJ55Y1.R &B=U_ W1(O;~>XOZM1Z+4UOND=[N1 M^M4Y KJVR0^B;L;?%G6W9+4.U1J^G527!ESF1-35WF036BBWH>_).X3SD M=?7 642Z0G/K,Z4P.RH.V2ESI\$XSA^\$C^H^Y.AVR(ATRKH5^IC:2?75?5-8K~M MM1NH5ITLH&O+WMF!F0T-9^=&E5L0[VW^M^CJKE]T;VSTE670!+^412_06^U^4&~M^ 5? %VYLAR,K<4P+LJUESR5\$%+2(1%V/H40B%>5Y+&%;Y&Z15^!IT@&~&1^44AQ^Q^?>WY&Q4.93Y2E59J^J^SCJ6M030Z8MLUGDW!Q@<G+G79> MY9>2?J)4N22^R2+;U? !WN;..!9;P?7X)=02^?Y;/>9 "Q^G/IW^M)^<F M^X^!VY2;0#_#K(DYVG3^?D=MRQJSU_2YPC<M^&N1P4^TS^26^O4SHCO1U1;V@J[!SYVIF2E1-F&GR?WB76^YPN0_ 86H^ M(G5^!A27FY4+U PGPORJ>^>^/B7<=>4@P.SVV@H@!\$@>=^4Q\$P?..F M4(B\$)YSZ^*#(\$ 7FT-1U^5;.#0R,21;U^5;~&5WBE>2D,2KKV@A_PD3=CZ= M!@~?P;V;J;JU:X- >7N@&A^Y1%>H1<?J(=WZ9>~># OM(B&IG3-0Y^M^+B MW?>1-L^KJF#_JQ_L\$GE(4-YX<~R7TQGT=^~8KAKFD,A1^YI62BPOY8&@5@ MT.N <H9^CN^\$2\$1;,>^!>0+4^0\$4Y4J3I<=B%KE&M>3HS M3H^QKK;~HBSB~>L@!VSCV1\$;L+<+~WW^!^8JO^2(1>=>QFSD.N^!MH6^C^>9B E^OGENO>5986FE M^CJPW^Q1[X!> <21^X^>JAI^K&U~^!B^L.M^8WJ8JQJ=J\$E^*M0_1\$TE&8TK5M M^E=8<_0!<@<2^MJXF&B/ 8(^#3\$~>JL^XO[BA])=,0V^@IP?X)~CN^ M+RHESQ/V^OWG.)CJ+Y+3&Y^C^OHOJB1\$5\$ DYUF^\$P^J E)^RJD^4_T@&? MZ^*B445^23ATAJWA^*Z^!6D1<~>LX3[XPLJ]^NX M8IIV^W^K3@I1^5FD#Q1?7%5;IDY-Z2,PP&Q^>)[W (**H#6D?>F?<~>NSL8^U! MPGALM1445Q1/DD?4N14ORR;N4N_!>E=P!AN^6BV3<6880P9.1&?>S^NIC+XO1 M<~\$!\$V^A!^*X3+T^RS+S+^EJ^P^H@+<+>7_..=W^* <~YK1P4SG>GC\$5W4V^!129L1IWIY!JHJF[NV3!^OAJOV MA^*X_NJ_2&1SR\$?5?>WU_0^+!UG5TL.DD[HORJ6EKO^S^?>O!FQOMC&=FJBR+V^UW+Y^B>~>(4K(16!%~^!4I!D@&: M<~8-IRD41113^Q2?Ei\$V>R=9W^K M158WQ0^O^IY0_!\$%7;SHN7!\$SVZ;Q!09EYJ2\$4;<14V%K24\$?>2S708E^MQR.A4+>4&D)1L1QYK24~1A@<0KJMJ3N _!EGF+W.T5@>7K_38A36MP0^>V\$+E&8B1~V<~>GR7;P8N;PGM!J4P1O!>=LE;H@<~>WJX&SRUVDV!^?;3+!+;J;H^Q! MJ\$5^H^?>QOJQJ9U^?P^JL^!4- 9@7N(\$\$DYD186^BU[!SOME-6>?QEJ8PZ_1 MC5MX^S^*~>JTA_(M^<0;_4A3-TPN1~"NMD9U7E16M&6X7*8!L0W6@N34L M^_O!^BU^~@LJE6;K7J^JCCJL?..NLS^12\$K.TL&J!D- CL7Z^3C.3LTXV45L=< MJO_1!)!\$*?>J;GEY9=6^1P^?K2QKFPH<~<P_U!ITK)?_+?J6BWB/U8 M^~G/!JACFW6^J3YJ32A+^V;[ML\$Y:1PFF_5PE4^~!A180G2L^>~<(<I) M^Z+>PYJ3>9R\$6B~>W;~<@J\$;S^10K\$?7D;J9X4HB^T=DIGXZHQ6^+@! MRQ300<PLUBZ.N MIUEKE;LE^CX_Z^LK^?1;U3=^?1I2Q?P^3\$<~\$Z\$S-QXK)W7H[3A1M^> M^6,F^\$ %>\$2GJ9TBA;SOX?>^?LF4>1\$7\$CZ&Z^?>?>9N]J^5-6!&1^>C^?P MJOUJQ2AJE!>=>TM5&ZPW6F9DHQ3@Q2=?!>DRS;1L\$PCGV7^!GAEE9QL2D8I^M.G/2B^4&+6QZL<~>^<~>G(\$^#X^?FGGT0EN MBAZ^>BQ_&IRJ?2?1^O+>E-K6DXU05QPK^ M36_>_622!0-!PN>=&6J3V^!FYT^O5+!R^!QO-M>W8^1L2YU>=29D\$ZXU1 M^+HIWU10062AL> <9YZL^UYI^9L@R&!\$S 6^~?1B=P>.>6V&L-(3^!LZ;U38 M<@!M\$4OE#D^!8L8%>VC^*%XJAJR<~<#1&NZZP0)N>~7F\$. \$1I.A M^XCM^D&6%~K7@R\$Q83&1)TYA6H^H?U? F7V?6J^MWH!%PC+RG2C)&9I=GYR M8YX^R\$ A9WPRJ^WPU((NBKKDN=1WP^L W98J\$>43+4_!VJ^!E M^JX-RTD^Z9I\$S\$?P21Q= M_QTZG7+SA^>OG^?> M^FN>Z_>Z.W@H;LJ;OWX^5K& M^072E,82^?Z_?X N;2>B@A;I/!+>Y=,.(=2675^0-9^X^?O);J^G6(^-H MJE;B&T^K/W^~?=>#;DY6^~?V^XVR>S@Q.C.1<4H=7D6MY^!QKG^USJ!@* (IDE MKH,CH^U)(IQM!PPM!TUCW9C3HV?>QZHV?J?EJO QR&!PKT3489MKNV;VEE#~>M^>8=W;+!+VB M^!E49CE>UB8Y3LDQUJW^H/BU[=B1=XV9#>^>4R^VP\$KN)U- 9^X.EY3;R90 M112UK^0^?16P3C^Q^NKR.C3!4=8 5J]JDA=6S.X4^!H^+^!+TR^!T^>?>((M^N^36GP!TQI8U0U[7D34FB3LJ;LW5>G#G;M+JEB#&G;6PANG5VQ).SA7OR MX-V LRZJ];_ZJ&CHP!^U8>^G4T^"&~&53V-0#~>~>M^Z!FJ^YD6^P>3X M_C44HINRV=1EN>~>H17+;([!+87HN\$_)_%BZH^*~>J2U_?>RKV026=HIY& M4E^!HY35W608U)A92/H^>RYJ2KECJ[!V<~<J7-4LCOR>6^>H[CW>?TQ^~!>8XJ1JC40@6K M^@W1# M;WAU;+ 10;8U<~5;_~ONAX^N^Z\$P=P%XX^O M^> >YTL^M/T@J[!&BFI15U3G?YU8D>6>?>2D^2M^>F; JW^9!\$D>~>B^?DW1^KKR#=(6I MX+AHABDHNNJYJ^JXP[7DSJLQ W9^EY^T^TW=QZ M)6^E1)078J^J@E.SLKJ]^ZGBGOZB^62%T-^T40<8IV(Y_?;7^!5 M^+>E)JA5TJYV[UJ]TPO_+YGG>@T5_@L^WSC-T4NF@ODGI!=KY=G^NX M^<23>0>9V0^>OVI@C9K1>1^?51B=IB-UJJOI148QR<8+RMYQJ^H^>C;U5 M^L^X6J54A!BI5QX(O9CJ9R5861FHCV.N;[!67=FUF^D+GQ,HB4 MWA0>5YD9J]V0817R6ZE6G^!>D((IF6G \$L'H>8M^\$51E^*UJ&3M50<_J8 M6\$!&+>U10D84@^J^9^NM MJS\$%Q;D4R^FOMLEJ]6>~>CTW951Y.-I<6_Y.YE7?#&~ (2MK^?>7)0(8_0 M_4JR^Y^35L=0FG.L2C.[=<@I_>RO@B269,OK@^CTI!(H7K/93QBA>~>Y-R MQ14A)=G35G^GJ7J)HCT:REM2D>~#X- IU!\$5^>6&XN^Q=H^R7@!>=1;13JBSM^\$4_~9R!>17 DUG^P^!VDXJ(MZU_74SF^>V+RCY^*ZID64AA;9X^&T1Q^>3A^>Y~>M3F^3!1I-? KGY1ZR<~>1.OY0P6=<_>OY0_!>62+>F1.AW.7\$3(2)25IVP M^7Q&3X(L<6<+Y+>C^ZTR 8J/H4.2.O:7C/HM\$ M^CL^?>6Q<G>5;A>JID& 392P\$&C@CHZUYHJL_5NXXEW- JIE^Q^V17&8 MBDHV)Y47FKJHJ^UGKG&B ILJ\$ L_M=70\$;TK-R^>K;[O?7^!>4Y^!~R] MN&\$;3C^H4=FW>U^5DFYV^J&Y(6PNDI]=BBC;W^T\$;U!LL;N(G.TQ4EY M09\$&8YE2N57^R^ICTQ QJ_2UK^!&I;)<1 OSB5EAKIOX.CD^YSOJ4UJN=K MV^DIK8F(3F;2UI^P^?@X:B;QM&K8^>E;&52C;7&A.RQP^9_>B<~>J^>FJVGU MGENM^PMJG&26&8J^GRY"; \$IA>Z(DYD=WA?0_~BYEB.Z+^0X^8^"SADE MJ^1_Z)M^+76FI>_?P;A^M^JULX9!4&4G0)N^6!YP47+ZW^H!^78.OZ,!(MB783:5?L+~\$>B5 (#\$6/RRHIZ@ME>@<G_%NC+~@!M^15 \$B^G+>JUSC>@UDIZ^X6?DS!HE IJR\$5= 5A0\$=SGIKP^<98/DH774XN M&K&(ZM7\$F&D&I#H^"X^>J1 M35?>DRQJ1;B;R=;W1DZHT^ @?13N]8#M^~ MAIF!SD7<~<J^G\$C)O.B5J^?PMTWX=1.A611MIJ^@94+Z50N^>D K\$K# M^JYF\$+>4D^L45JJB=;?52HE>4Y9= M9DF.HG5>@U0;YA)<_>X=N5,777D+MBZ M912R_V=QAV?+>4G6&8X^765 !HG_>H0>Q+>P^HMTWH3U<CVPHV9>?G^ZV)M>2LR M18NA04UPD63^!GF +!099-7C;L.KW^MOL^>Z<=>~>N.EGL^?>!&6J_!>J(GXFE) M>+!>DV@<KSPQV/KKQIU)U!ORZ>(<+VO_!^A^NA:LPG =7TS30MU>~>Y^YNW01L MRV!VJ>_>@-1M_?6&^U^!TGYP85+!>=T^?7@1H9A&K 2A!#9A124~?JJBKHX MEY;J;JE&Y; (JQ:4DLQ_7@OG9JUD_A4@<X? 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M6^=">Z<~<6-/P\$917M^ (\$^&^!BJP&06+>SNQ%#>Q%#>_G1Z0Q87IV3Z7C2GV8I M=IJN^Y^!_FC^Q^ZH/=>9AJRK?75)B^FELM9J\$#~P^#K3VT4Y4(9F.U5L_9^M^NP5>_!JHOCNG2Z SJ>MW^>W^\$5DZ- 5^&^!F^N_XJNO<@>~>P6862T^!PNA< M^>Q^M^7093HF\$5 54>8N7Y2^P^>L4-D 4M4=1SD1=(JQ:4^VPPZJ^6;W_~V_~M^D^F^~^U4<+JOM^? &S^2^W_!NIN,NJ>H^ND: 9N/U(PF5AJ8TA_P%)= MQY46>[AWK!VQ0A8];L\$<[CN_!^WY^ZJ^?2XY47PF\$5_7F_~>~>RNZ0>S2NA-VFMFEMY-M2~>K1MP+V;0H^9;EDT^ 088B.N.D\$YQD)U>=>Z>~>P4F^~\$%&F_SF+H^M^H.C^H(IP4^>P^!>NM^<~>1BDB\$J020+6G^NHXR^N\$Q80+Y<~>08>1BDE>S.E.NQ\$X5E_5I_MW@N^L!<SFHSP>P_1 t=LUU3^M^RTE^~*032^*%000_>_>DM@DHRSZ^~M^FTTB&J^>7HJF^?3QLA<~>7SR2BR50Q^XK6G7J7T7P4P^&~>J M^<~>9^N5MDP^P_B6J_HL2ZM4^22L>=LP? 5N80QYQDMU6QAIWY^P_YUY_N3AB1-MT.EGG<@<Q_6^%PNFOS&4!\$& M^HYMECI^ZHG_GUYX^>Q_N^HU@L5^=>ZLOH;\$SHM^~>R5_L5Z>+6^>#HDC MX4Z&0! <1@B=1;4&6+6\$FLX^66G_>Z0L=K^RBOO69-H?WD151I<~>L1\$B_M42F4ZD>XWBV\$5R^36\$!UO@<=>~>T=IN5_3KP^AH!G3ARIW!US.K=>T?44NHRPW NMC_ZTN^K&0;_NHB4G+G^AW0^=>~?E_MW^1010F=J6&3&7^HW1GH69A80^TT69L^?7CY; MDAF6FHH.TNKY9_0^?SHRFLF(4T)5L_!&~>NR_EZTNE6A@<LZ?T^DI4A MX^OTGVEQUE^H-HCH3_KJ\$;IFAALW.EJ^TJ^>2<D&K8J04^4^YUJ_P_ MCY2JF=8K9IT6_Y+>+CND^GLXZ-BE<+~>+WB!<6%>M_PL0_4A J7IRHFS=6^<~>M91^P&3+36^X+>R7^!90_#6=<G>A^R_9^MPB6G^MH!G5H_7WU5=MU!LB&X^>9>R^?H2B=M^!P&+>JUX\$X M^*K^HC_3XHK6? Q1\$^#8<~>B2>E^&GEXQ_ZPBH^+ISE>PIRR?3^MXHYM^W^1<H!M^@TH9+4&Q2&33X^HUSK^3>~>~>2^V_9Z6GM^QWQ=>2+5H<~>~>+Q_40EKU^~>M!+15? Z^URUQ^H0YN^4NOUX\$>~(EG-%\$MM= MU2=50VL^C6RKKDFY742>H04^2I0E54!O4OD^6E_997B12+2!5;F^>H^>T^UUI^!&O^X^>~>ABZU^YH(1^0^IEC:P-N? 4WEN=>H.D^?M7UW8C^>~>F+E_6L;7MM\$>LGBV_50I^P^>VW^>Z<~>28&C^E!LP_MZ6TOAHCO)2Z^4+5+^N1FQ8+5OYF(O^<G^M&R&R^73W\$FA0_2^FEU5=>~>+8V^MS;P^F08M- <~>N&S2(4A!P^M31BJHJ^BBX@U>~>1+~>6E;P^&P^&O\$27C M^!JBHBD;5T^>ZGY8KEQBE<8QIOT>P^S19708^~>MG4.06F

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commonly referred to as VIPs, unless it is necessary to specify their particular program. Once it is determined that a contract exists (i.e., a VIP enrollment agreement is executed and payment is received), service revenue related to VIP enrollments is recognized when the underlying services are performed. The price of the Premier VIP enrollment that the VIP pays upon execution of the contract is significant, running at approximately \$-26,200 with different entry levels for the various programs described above. Unearned revenue reported on the balance sheet as contract liability represents the portion of fees paid by VIP customers for services that have not yet been performed as of the reporting date and are recorded as the service is rendered. The Company recognizes this revenue as performance obligations are met. Accordingly, the contract liability for unearned revenue is a significant liability for the Company. Provisions for discounts are provided in the same period that the related revenue from the products and/or services is recorded.

<p>The Company enters into programs that may provide for multiple performance obligations. Commencing in 2018, the Company began enrolling medical and dental professionals in a one-year program (now known as the Premier VIP Program) which includes training in a highly personalized, deep immersion workshop format which provides the Premier VIP dentist access to a team who is dedicated to creating a successful integrated practice.</p><p>The right to sell is similar to a license of intellectual property because without it the VIP cannot purchase appliances from the Company. The right to sell performance obligation includes the Vivos training and enrollment materials which prepare dentists for treating their patients using The Vivos Method.</p><p>Because the right to sell is never sold outside of VIP contracts, and VIP contracts are sold for varying prices, the Company believes that it is appropriate to estimate the standalone selling price of this performance obligation using the residual method. As such, the observable prices of other performance obligations under a VIP contract will be deducted from the contract price, with the residual being allocated to the right to sell performance obligation.</p><p>The Company uses significant judgements in revenue recognition including an estimation of customer life over which it recognizes the right to sell. The Company has determined that Premier VIPs who do not complete sessions 1 and 2 of training rarely complete training at all and fail to participate in the Premier VIP program long term. Since the beginning of the Premier VIP program, just under one-third of new VIP members fall into this category, and the revenue allocated to the right to sell for those VIPs is accelerated at the time in which it becomes remote that a VIP will continue in the program. Revenue is recognized in accordance with each individual performance obligation unless it becomes remote the VIP will continue, at which time the remainder of revenue is accelerated and recognized in the following month. Those VIPs who complete training typically remain active for a much longer period, and revenue from the right to sell for those VIPs is recognized over the estimated period of which those VIPs will remain active. Because of various factors occurring year to year, the Company has estimated customer life for each year a contract is initiated. The estimated customer lives are calculated separately for each year and have been estimated at 15 months for 2020, 14 months for 2021, 18 months for 2022, 23 months for 2023, and 27 months in 2024, as a result of customers staying active for longer periods of time. The right to sell is recognized on a sum of the years' digits method over the estimated customer life for each year as this approximates the rate of decline in VIPs purchasing behaviors we have observed.</p><p>In addition to VIP enrollment service revenue, in 2020 the Company launched BIS, an additional service on a monthly subscription basis, which includes the Company's Air02 medical billing and practice management software. Revenue for these services is recognized monthly during the month the services are rendered.</p><p>Other Service Revenue</p><p>The Company also offers its VIPs the ability to provide MyoCorrect to the VIP's patients as part of treatment with The Vivos Method. The program includes packages of treatment sessions that are sold to the VIPs and resold to their patients. Revenue for MyoCorrect services is recognized over the 12-month performance period as therapy sessions occur.</p><p>Allocation of Revenue to Performance Obligations</p><p>The Company identifies all goods and services that are delivered separately under a sales arrangement and allocates revenue to each performance obligation based on relative fair values. These fair values approximate the prices for the relevant performance obligation that would be charged if those services were sold separately, and are recognized over the relevant service period of each performance obligation. After allocation to the performance obligations, any remainder is allocated to the right to sell under the residual method and is recognized over the estimated customer life. In general, revenues are separated between durable medical equipment (product revenue) and education and training services (service revenue).</p><p>From time to time, the Company offers various discounts to its customers. These include the following:</p><p>1) Discount for cash paid in full</p><p>2) Treatment of Discounts and Promotions</p><p>3) Negotiated concessions on annual enrollment fee</p><p>4) Conference or trade show incentives, such as subscription enrollment into the SleepImage[®] home sleep test program, or a free trial period for the SleepImage[®] lease program</p><p>5) Credits/rebates to be used towards future product orders such as lab rebates</p><p>6) The amount of the discount is determined up front prior to the sale. Accordingly, measurement is determined before the sale occurs and revenue is recognized based on the terms agreed upon between the Company and the customer over the performance period. In rare circumstances, a discount has been given after the sale during a conference which is offering a discount to full price. In this situation, revenue is measured and the change in transaction price is allocated over the remaining performance obligation.</p><p>The amount of consideration can vary by customer due to promotions and discounts authorized to incentivize a sale. Prior to the sale, the customer and the Company agree upon the amount of consideration that the customer will pay in exchange for the services the Company provides. The net consideration that the customer has agreed to pay is the expected value that is recognized as revenue over the service period. At the end of each reporting period, the Company updates the transaction price to represent the circumstances present at the end of the reporting period and any changes in circumstances during the reporting period.</p><p>Product Revenue</p><p>The Company's appliances are similar to a retainer that is worn in the mouth after braces are removed. Each appliance is unique and is fitted to the patient. The Company utilizes its network of certified VIPs throughout the United States and in some non-U.S. jurisdictions (notably Canada and Australia) to sell the appliances to their customers as well as in two dental centers that the Company operates. The Company utilizes third party contract manufacturers or labs to produce its

patient-customized, patented appliances and its preformed guides. The Company designed by the Company produces the appliance under strict adherence to the Company's patents, design files, treatments, processes and procedures and under the direction and specific instruction of the Company, ships the appliance to the VIP who ordered the appliance from the Company. All of the Company's contract manufacturers are required to follow the Company's master design files in production of appliances or the lab will be in violation of the FDA's rules and regulations. The Company performed an analysis and concluded it is the principal in the transaction since it has control of the product and is reporting revenue gross. The Company bills the VIP the contracted price for the appliance which is recorded as product revenue. Product revenue is recognized once the appliance ships to the VIP under the direction of the Company.

The Company recognizes revenue in the centers after the patient insurance coverage. The Company offers certain discounts to standard VIP pricing. This is done to help encourage Clinical Advisors, who help the VIPs with technical aspects of the Company's products, to purchase Company products for their own practices. In addition, from time to time, the Company offers credits to incentivize VIPs to adopt the Company's products and increase case volume within their practices. These incentives are recorded as a liability at issuance and are deducted from the related product sale at the time the credit is used.

The preparation of financial statements and related disclosures in conformity with U.S. GAAP requires the Company to make judgments, assumptions, and estimates that affect the amounts reported in its consolidated financial statements and accompanying notes. The Company bases its estimates and assumptions on existing facts, historical experience, and various other factors that it believes are reasonable under the circumstances, to determine the carrying values of assets and liabilities that are not readily apparent from other sources. The Company's significant accounting estimates include, but are not necessarily limited to, assessing collectability on accounts receivable, determining customer life and breakage related to recognizing revenue for VIP contracts, impairment of goodwill and long-lived assets; valuation assumptions for assets acquired in asset acquisitions; valuation assumptions for stock options, warrants, warrant liabilities and equity instruments issued for goods or services; deferred income taxes and the related valuation allowances; and the evaluation and measurement of contingencies. The Company believes it has made appropriate accounting estimates based on the facts and circumstances available as of the reporting date. To the extent there are material differences between the Company's estimates and the actual results, the Company's future consolidated results of operations will be affected.

All highly liquid investments purchased with an original maturity of three months or less than are freely available for the Company's immediate and general business use are classified as cash and cash equivalents.

Cash And Cash Equivalents Policy

Receivables Policy

The Company evaluates the collectability of its accounts receivable and determines the appropriate allowance for expected credit losses based on a combination of factors, including the aging of the receivables, historical collection trends, and charge-offs. When the Company is aware of a customer's inability to meet its financial obligation, the Company may individually evaluate the related receivable to determine the allowance for expected credit losses. The Company uses specific criteria to determine uncollectible receivables to be charged-off, including bankruptcy filings, the referral of customer accounts to outside parties for collection, and the length that accounts remain past due.

Property Plant And Equipment Policy

Depreciation is computed using the straight-line method over the estimated useful lives of the assets, which ranges from:

- Property plant and equipment useful life - 3 years
- Leasehold improvements - 5 years

Amortization of leasehold improvements is recognized using the straight-line method over the shorter of the life of the improvement or the term of the respective leases which range between:

- Patents - 10-17 years
- Intangible Assets - 8-9 years

Goodwill is the excess of acquisition cost of an acquired entity over the fair value of the identifiable net assets acquired. Goodwill is not amortized but tested for impairment annually or whenever indicators of impairment exist. These indicators may include a significant change in the business climate, legal factors, operating performance indicators, competition, sale or disposition of a significant portion of the business or other factors. We test for impairment annually as of December 31. There were no quantitative or qualitative indicators of impairment that occurred for the year ended December 31, 2023, or for the three and nine months ended September 30, 2024, accordingly no impairment was required.

Intangible assets consist of:

- (i) MyoCorrect, from whom the Company acquired certain assets related to its OMT service in March 2021,
- (ii) Lyon Management and Consulting, LLC and its affiliates ("Lyon Dental"), from whom the Company acquired certain medical billing and practice management software, licenses and contracts in April 2021 (including the software underlying AirQ2) for work related to the Company's acquired patents, intellectual property and customer contracts and
- (iii) AFD, from whom the Company acquired certain U.S. and international patents, trademarks, product rights, and other miscellaneous intellectual property in March 2023.

The identifiable intangible assets acquired from First Vivos and Lyon Dental for customer contracts are amortized using the straight-line method over the estimated life of the assets, which approximates:

- Acquired finite lived intangible assets weighted average useful life - 5 years
- Finite lived intangible assets By Major Class Asset - Patents - 10 years
- Finite lived intangible assets useful life - 15 years

We review and evaluate the recoverability of long-lived assets whenever events or changes in circumstances indicate that an asset's carrying amount may not be recoverable. Such circumstances could include, but are not limited to:

- (1) a significant decrease in the market value of an asset;
- (2) a significant adverse change in the extent or manner in which an asset is used;
- (3) an adverse action or assessment by a regulator.

We measure the carrying amount of the asset against the estimated undiscounted future cash flows associated with it. Should the sum of the expected future net cash flows be less than the carrying value of the asset being evaluated, an impairment loss would be recognized. The impairment loss would be calculated as the amount by which the carrying value of the asset exceeds its fair value. The fair value is measured based on quoted market prices, if available. If quoted market prices are not available, the estimate of fair value is based on various valuation techniques, including the discounted value of estimated future cash flows. The evaluation of asset impairment requires us to make assumptions about future cash flows over the life of the asset being evaluated. These assumptions require judgment and actual results may differ from assumed and estimated amounts. There were no quantitative or qualitative indicators of impairment that occurred for the year ended December 31, 2023, or for the three and nine months ended September 30, 2024, accordingly no impairment was required.

Equity Offering Costs Policy

Commissions, legal fees and other costs that are directly associated with equity offerings are capitalized as deferred offering costs, pending a determination of the success of the offering. Deferred offering costs related to successful offerings are charged to additional paid-in capital in the period it is determined that the offering was unsuccessful.

Employee Retention Tax Credit Policy

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Employee Retention Tax Credit

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taxable income, and available tax planning strategies. If tax regulations, operating results, or the ability to implement tax planning strategies vary, adjustments to the carrying value of deferred tax assets and liabilities may be required. A valuation allowance is recorded when it is more likely than not that a deferred tax asset will not be realized. The recorded valuation allowance is based on significant estimates and judgments and if the facts and circumstances change, the valuation allowance could materially change. In accounting for uncertainty in income taxes, the Company recognizes the financial statement benefit of a tax position only after determining that the relevant tax authority would more likely than not sustain the position following an audit. For tax positions meeting the more likely than not threshold, the amount recognized in the financial statements is the largest benefit that has a

Income Tax Examination Likelihood of Unfavorable Settlement c20240930 zRkTfCAtCarl title="Income tax examination description">greater than 50 percent likelihood of being realized upon ultimate settlement with the relevant tax authority. The Company recognizes interest and penalties accrued on any unrecognized tax benefits as a component of income tax expense.

Earnings Per Share Policy zsnRZcbYdQMg style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: left">The Company accounts for its warrants and financial instruments as either equity or liabilities based upon the characteristics and provisions of each instrument, in accordance with ASC 815, Derivatives and Hedging and ASC 480, Distinguishing Liabilities from Equity. Warrants classified as equity are recorded at fair value as of the date of issuance on the Company's consolidated balance sheets and no further adjustments to their valuation are made. Warrants classified as liabilities and other financial instruments that require separate accounting as liabilities are recorded on the Company's consolidated balance sheets at their fair value on the date of issuance and will be revalued on each subsequent balance sheet date until such instruments are exercised or expire, with any changes in the fair value between reporting periods recorded as other income or expense. Management estimates the fair value of these liabilities using the Black-Scholes model and assumptions that are based on the individual characteristics of the warrants or instruments on the valuation date, as well as assumptions for future financings, expected volatility, expected life, yield, and risk-free interest rate.

Warrant Accounting Policy zYzmPi0QtrR9 style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: left">The Company accounts for its warrants and financial instruments as either equity or liabilities based upon the characteristics and provisions of each instrument, in accordance with ASC 815, Derivatives and Hedging and ASC 480, Distinguishing Liabilities from Equity. Warrants classified as equity are recorded at fair value as of the date of issuance on the Company's consolidated balance sheets and no further adjustments to their valuation are made. Warrants classified as liabilities and other financial instruments that require separate accounting as liabilities are recorded on the Company's consolidated balance sheets at their fair value on the date of issuance and will be revalued on each subsequent balance sheet date until such instruments are exercised or expire, with any changes in the fair value between reporting periods recorded as other income or expense. Management estimates the fair value of these liabilities using the Black-Scholes model and assumptions that are based on the individual characteristics of the warrants or instruments on the valuation date, as well as assumptions for future financings, expected volatility, expected life, yield, and risk-free interest rate.

Segment Reporting Policy zQ2zv7EwWnj style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: left">The Company accounts for its warrants and financial instruments as either equity or liabilities based upon the characteristics and provisions of each instrument, in accordance with ASC 815, Derivatives and Hedging and ASC 480, Distinguishing Liabilities from Equity. Warrants classified as equity are recorded at fair value as of the date of issuance on the Company's consolidated balance sheets and no further adjustments to their valuation are made. Warrants classified as liabilities and other financial instruments that require separate accounting as liabilities are recorded on the Company's consolidated balance sheets at their fair value on the date of issuance and will be revalued on each subsequent balance sheet date until such instruments are exercised or expire, with any changes in the fair value between reporting periods recorded as other income or expense. Management estimates the fair value of these liabilities using the Black-Scholes model and assumptions that are based on the individual characteristics of the warrants or instruments on the valuation date, as well as assumptions for future financings, expected volatility, expected life, yield, and risk-free interest rate.

Recent Accounting Pronouncements zXtVxKyzLKRl style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: left">The Company accounts for its warrants and financial instruments as either equity or liabilities based upon the characteristics and provisions of each instrument, in accordance with ASC 815, Derivatives and Hedging and ASC 480, Distinguishing Liabilities from Equity. Warrants classified as equity are recorded at fair value as of the date of issuance on the Company's consolidated balance sheets and no further adjustments to their valuation are made. Warrants classified as liabilities and other financial instruments that require separate accounting as liabilities are recorded on the Company's consolidated balance sheets at their fair value on the date of issuance and will be revalued on each subsequent balance sheet date until such instruments are exercised or expire, with any changes in the fair value between reporting periods recorded as other income or expense. Management estimates the fair value of these liabilities using the Black-Scholes model and assumptions that are based on the individual characteristics of the warrants or instruments on the valuation date, as well as assumptions for future financings, expected volatility, expected life, yield, and risk-free interest rate.

Disaggregation of Income Statement Expenses zWZbHuMEgH style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: left">The Company accounts for its warrants and financial instruments as either equity or liabilities based upon the characteristics and provisions of each instrument, in accordance with ASC 815, Derivatives and Hedging and ASC 480, Distinguishing Liabilities from Equity. Warrants classified as equity are recorded at fair value as of the date of issuance on the Company's consolidated balance sheets and no further adjustments to their valuation are made. Warrants classified as liabilities and other financial instruments that require separate accounting as liabilities are recorded on the Company's consolidated balance sheets at their fair value on the date of issuance and will be revalued on each subsequent balance sheet date until such instruments are exercised or expire, with any changes in the fair value between reporting periods recorded as other income or expense. Management estimates the fair value of these liabilities using the Black-Scholes model and assumptions that are based on the individual characteristics of the warrants or instruments on the valuation date, as well as assumptions for future financings, expected volatility, expected life, yield, and risk-free interest rate.

Organization zYzZPqt7Y8 style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: left">The Company accounts for its warrants and financial instruments as either equity or liabilities based upon the characteristics and provisions of each instrument, in accordance with ASC 815, Derivatives and Hedging and ASC 480, Distinguishing Liabilities from Equity. Warrants classified as equity are recorded at fair value as of the date of issuance on the Company's consolidated balance sheets and no further adjustments to their valuation are made. Warrants classified as liabilities and other financial instruments that require separate accounting as liabilities are recorded on the Company's consolidated balance sheets at their fair value on the date of issuance and will be revalued on each subsequent balance sheet date until such instruments are exercised or expire, with any changes in the fair value between reporting periods recorded as other income or expense. Management estimates the fair value of these liabilities using the Black-Scholes model and assumptions that are based on the individual characteristics of the warrants or instruments on the valuation date, as well as assumptions for future financings, expected volatility, expected life, yield, and risk-free interest rate.

Reverse Stock Split z9V5kbeteOjI title="Reverse stock split">1-for-25 (the "Reverse Stock Split"). The Reverse Stock Split, which was approved by the Company's Board of Directors under authority granted by the Company's stockholders at the Company's 2023 Annual Meeting of Stockholders held on September 22, 2023, was consummated pursuant to a Certificate of Amendment filed with the Secretary of State of Delaware on October 25, 2023 (the "Certificate of Amendment"). Unless the context otherwise requires, all references in the accompanying financial statements, these footnotes to the financial statements in general to shares

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the discount is determined up front prior to the sale. Accordingly, measurement is determined before the sale occurs and revenue is recognized based on the terms agreed upon between the Company and the customer over the performance period. In rare circumstances, a discount has been given after the sale during a conference which is offering a discount to full price. In this situation, revenue is measured and the change in transaction price is allocated over the remaining performance obligation.

The amount of consideration can vary by customer due to promotions and discounts authorized to incentivize a sale. Prior to the sale, the customer and the Company agree upon the amount of consideration that the customer will pay in exchange for the services the Company provides. The net consideration that the customer has agreed to pay is the expected value that is recognized as revenue over the service period. At the end of each reporting period, the Company updates the transaction price to represent the circumstances present at the end of the reporting period and any changes in circumstances during the reporting period.

Product Revenue

In addition to revenue from services, the Company also generates revenue from the sale of its line of oral devices and preformed guides (known as appliances or systems) to its customers, the VIP dentists or OSA patients. These include the DNA appliance, mRNA appliance, the mmRNA appliance, the Versa, the Vida, the Vida Sleep and others. The Company expanded its product offerings in the first quarter of 2023 via the acquisition of certain U.S. and international patents, product rights, and other miscellaneous intellectual property from Advanced Facialdotics, LLC, a New York limited liability company ("AFD"). Revenue from appliance sales is recognized when the control of a product is transferred to the VIP in an amount that reflects the consideration it expects to be entitled to in exchange for those products. The VIP in turn charges the VIP's patient and or patient's insurance a fee for the appliance and for his or her professional services in measuring, fitting, and installing the appliance and educating the patient as to its use. The Company contracts with VIPs for the sale of the appliance and is not involved in the sale of the products and services from the VIP to the VIP's patient.

The Company's appliances are similar to a retainer that is worn in the mouth after braces are removed. Each appliance is unique and is fitted to the patient. The Company utilizes its network of certified VIPs throughout the United States and in some non-U.S. jurisdictions (notably Canada and Australia) to sell the appliances to their customers as well as in two dental centers that the Company operates. The Company utilizes third party contract manufacturers or labs to produce its patient-customized, patented appliances and its preformed guides. The manufacturer designated by the Company produces the appliance in strict adherence to the Company's patents, design files, treatments, processes and procedures and under the direction and specific instruction of the Company, ships the appliance to the VIP who ordered the appliance from the Company. All of the Company's contract manufacturers are required to follow the Company's master design files in production of appliances or the lab will be in violation of the FDA's rules and regulations. The Company performed an analysis and concluded it is the principal in the transaction since it has control of the product and is reporting revenue gross. The Company bills the VIP the contracted price for the appliance which is recorded as product revenue. Product revenue is recognized once the appliance ships to the VIP under the direction of the Company.

The Company's appliances are similar to a retainer that is worn in the mouth after braces are removed. Each appliance is unique and is fitted to the patient. The Company utilizes its network of certified VIPs throughout the United States and in some non-U.S. jurisdictions (notably Canada and Australia) to sell the appliances to their customers as well as in two dental centers that the Company operates. The Company utilizes third party contract manufacturers or labs to produce its patient-customized, patented appliances and its preformed guides. The manufacturer designated by the Company produces the appliance in strict adherence to the Company's patents, design files, treatments, processes and procedures and under the direction and specific instruction of the Company, ships the appliance to the VIP who ordered the appliance from the Company. All of the Company's contract manufacturers are required to follow the Company's master design files in production of appliances or the lab will be in violation of the FDA's rules and regulations. The Company performed an analysis and concluded it is the principal in the transaction since it has control of the product and is reporting revenue gross. The Company bills the VIP the contracted price for the appliance which is recorded as product revenue. Product revenue is recognized once the appliance ships to the VIP under the direction of the Company.

The Company offers certain dentists (known as Clinical Advisors) discounts to standard VIP pricing. This is done to help encourage Clinical Advisors, who help the VIPs with technical aspects of the Company's products, to purchase Company products for their own practices. In addition, from time to time, the Company offers credits to incentivize VIPs to adopt the Company's products and increase case volume within their practices. These incentives are recorded as a liability at issuance and are deducted from the related product sale at the time the credit is used.

The preparation of financial statements and related disclosures in conformity with U.S. GAAP requires the Company to make judgments, assumptions, and estimates that affect the amounts reported in its consolidated financial statements and accompanying notes. The Company bases its estimates and assumptions on existing facts, historical experience, and various other factors that it believes are reasonable under the circumstances, to determine the carrying values of assets and liabilities that are not readily apparent from other sources. The Company's significant accounting estimates include, but are not necessarily limited to, assessing collectability on accounts receivable, determining customer life and breakage related to recognizing revenue for VIP contracts, impairment of goodwill and long-lived assets, valuation assumptions for assets acquired in asset acquisitions, valuation assumptions for stock options, warrants, warrant liabilities and equity instruments issued for goods or services; deferred income taxes and the related valuation allowances; and the evaluation and measurement of contingencies. The Company believes it has made appropriate accounting estimates based on the facts and circumstances available as of the reporting date. To the extent there are material differences between the Company's estimates and the actual results, the Company's future consolidated results of operations will be affected.

Cash and Cash Equivalents

All highly liquid investments purchased with an original maturity of three months or less that are freely available for the Company's immediate and general business use are classified as cash and cash equivalents.

Accounts receivable represent amounts due from customers in the ordinary course of business and are recorded at the invoiced amount and do not bear interest. Accounts receivable are stated at the net amount expected to be collected, using an expected credit loss methodology to determine the allowance for expected credit losses. The Company evaluates the collectability of its accounts receivable and determines the appropriate allowance for expected credit losses based on a combination of factors, including the aging of the receivables, historical collection trends, and charge-offs. When the Company is aware of a customer's inability to meet its financial obligation, the Company may individually evaluate the related receivable to determine the allowance for expected credit losses. The Company uses specific criteria to determine uncollectible receivables to be charged-off, including bankruptcy filings, the referral of customer accounts to outside parties for collection, and the length that accounts remain past due.

Property and Equipment

Property and equipment are stated at historical cost less accumulated depreciation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, which ranges from 3 to 7 years. Amortization of leasehold improvements is recognized using the straight-line method over the shorter of the life of the improvement or the term of the respective leases which range between 3 to 7 years.

Goodwill is the excess of acquisition cost of an acquired entity over the fair value of the identifiable net assets acquired. Goodwill is not amortized but tested for impairment annually or whenever indicators of impairment exist. These indicators may include a significant change in the business climate, legal factors, operating performance indicators, competition, sale or disposition of a significant portion of the business or other factors. We test for impairment annually as of December 31. There were no quantitative or qualitative indicators of impairment that occurred for the year ended December 31, 2023, or for the three and nine months ended September 30, 2024, accordingly no impairment was required.

Intangible Assets

Intangible assets consist of assets acquired from First Vivos and costs paid to (i) MyoCorrect, from whom the Company acquired certain assets related to its OMT service in March 2021, (ii) Lyon Management and Consulting, LLC and its affiliates ("Lyon Dental"), from whom the Company acquired certain medical billing and practice management software, licenses and contracts in April 2021 (including the software underlying Aire02) for work related to the Company's acquired patents, intellectual property and customer contracts and (iii) AFD, from whom the Company acquired certain U.S. and international patents, trademarks, product rights, and other miscellaneous intellectual property in March 2023. The identifiable intangible assets acquired from First Vivos and Lyon Dental for customer contracts are amortized using the straight-line method over the estimated life of the assets, which approximates 10 years. The Company does not begin depreciating assets until assets are placed in service.

Acquired finite lived intangible assets weighted average useful life is 5 years. The costs paid to MyoCorrect, Lyon Dental and AFD for patents and intellectual property are amortized over the life of the underlying patents, which approximates 20 years. The costs paid to MyoCorrect, Lyon Dental and AFD for patents and intellectual property are amortized over the life of the underlying patents, which approximates 20 years.

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computes the fair value of stock options using the Black-Scholes-Merton ("BSM") option pricing model. The Company estimates the expected term using the simplified method which is the average of the vesting term and the contractual term of the respective options. The Company determines the expected price volatility based on the historical volatilities of shares of the Company's peer group as the Company does not have a sufficient trading history for its Common Stock. Industry peers consist of several public companies in the bio-tech industry similar to the Company in size, stage of life cycle and financial leverage. The Company intends to continue to consistently apply this process using the same or similar public companies until a sufficient amount of historical information regarding the volatility of the Company's own stock price becomes available, or unless circumstances change such that the identified companies are no longer similar to the Company, in which case, more suitable companies whose share prices are publicly available would be utilized in the calculation. The Company recognizes the cost of the equity awards over the period that services are provided to earn the award, usually the vesting period. For awards granted which contain a graded vesting schedule, and the only condition for vesting is a service condition, compensation cost is recognized as an expense on a straight-line basis over the requisite service period as if the award were, in substance, a single award. The Company recognizes the impact of forfeitures and cancellations in the period that the forfeiture or cancellation occurs, rather than estimating the number of awards that are not expected to vest in accounting for stock-based compensation.

Operating leases are included in operating lease right-of-use ("ROU") assets, accrued expenses, and operating lease liability - current and non-current portion in our balance sheets. ROU assets represent our right to use an underlying asset for the lease term and lease liabilities represent our obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. In determining the present value of lease payments, we use our incremental borrowing rate based on the information available at the lease commencement date as the rate implicit in the lease is not readily determinable. The determination of our incremental borrowing rate requires management judgment based on information available at lease commencement. The operating lease ROU assets also include adjustments for prepayments, accrued lease payments and exclude lease incentives. Our lease terms may include options to extend or terminate the lease when it is reasonably certain that we will exercise such options. Operating lease cost is recognized on a straight-line basis over the expected lease term. Lease agreements entered into after the adoption of ASC 842 that include lease and non-lease components are accounted for as a single lease component. Lease agreements with a noncancelable term of less than 12 months are not recorded on our balance sheets.

The Company accounts for income taxes in accordance with Accounting Standards Codification ("ASC") 740, Income Taxes, under which deferred income taxes are recognized based on the estimated future tax effects of differences between the financial statement and tax bases of assets and liabilities given the provisions of enacted tax laws. Deferred income tax provisions and benefits are based on changes to the assets or liabilities from year to year. In providing for deferred taxes, the Company considers tax regulations of the jurisdictions in which the Company operates, estimates of future taxable income, and available tax planning strategies. If tax regulations, operating results, or the ability to implement tax planning strategies vary, adjustments to the carrying value of deferred tax assets and liabilities may be required. A valuation allowance is recorded when it is more likely than not that a deferred tax asset will not be realized. The recorded valuation allowance is based on significant estimates and judgments and if the facts and circumstances change, the valuation allowance could materially change. In accounting for uncertainty in income taxes, the Company recognizes the financial statement benefit of a tax position only after determining that the relevant tax authority would more likely than not sustain the position following an audit. For tax positions meeting the more likely than not threshold, the amount recognized in the financial statements is the largest benefit that has a greater than 50 percent likelihood of being realized upon ultimate settlement with the relevant tax authority. The Company recognizes interest and penalties accrued on any unrecognized tax benefits as a component of income tax expense.

Basic net loss per common share is computed by dividing the net loss applicable to common stockholders by the weighted average number of common shares outstanding for each period presented. Diluted net loss per common share is computed by giving effect to all potential shares of Common Stock, including stock options, convertible debt, Preferred Stock, and warrants, to the extent the same are dilutive.

The Company accounts for its warrants and financial instruments as either equity or liabilities based upon the characteristics and provisions of each instrument, in accordance with ASC 815, Derivatives and Hedging and ASC 480, Distinguishing Liabilities from Equity. Warrants classified as equity are recorded at fair value as of the date of issuance on the Company's consolidated balance sheets and no further adjustments to their valuation are made. Warrants classified as liabilities and other financial instruments that require separate accounting as liabilities are recorded on the Company's consolidated balance sheets at their fair value on the date of issuance and will be revalued on each subsequent balance sheet date until such instruments are exercised or expire, with any changes in the fair value between reporting periods recorded as other income or expense. Management estimates the fair value of these liabilities using the Black-Scholes model and assumptions that are based on the individual characteristics of the warrants or instruments on the valuation date, as well as assumptions for future financings, expected volatility, expected life, yield, and risk-free interest rate.

We manage our business within one reportable segment. The Company's Chief Executive Officer, who is considered to be the chief operating decision maker ("CODM"), reviews financial information presented on a consolidated basis, accompanied by information about operations for purposes of making operating decisions and assessing financial performance.

New Accounting Pronouncements Policy

Recent Accounting Pronouncements

In November 2023, the FASB issued ASU No. 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures ("ASU 2023-07"). The standard requires disclosure of significant segment expenses that are regularly provided to the CODM and included within each reported measure of segment profit or loss, an amount and description of its composition for other segment items to reconcile to segment profit or loss, and the title and position of the entity's CODM. The amendments in this update also expand the interim segment disclosure requirements. This authoritative guidance will be effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted. We are currently evaluating the effect of this new guidance on our consolidated financial statements and disclosures.

In November 2, 2024, the FASB issued ASU No. 2024-03, Disaggregation of Income Statement Expenses ("ASU 2024-03"). The standard's purpose is "to improve the disclosures about a public business entity's expenses and address requests from investors for more detailed information about the types of expenses (including purchases of inventory, employee compensation, depreciation, amortization, and depletion) in commonly presented expense captions (such as cost of sales, SG&A, and research and development)." Public companies will be required to disclose in the notes to financial statements specified information about certain costs and expenses at each interim and annual reporting period. Specifically, they will be required to:

	(a) purchases of inventory;	(b) employee compensation;	(c) depreciation;	(d) intangible asset amortization; and	(e) depreciation, depletion, and amortization recognized as part of oil- and gas-producing activities (or other amounts of depletion expense) included in each relevant expense caption.
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2.					
3.					
4.					

Disclose the total amount of selling expenses and, in annual reporting periods, an entity's definition of selling expenses.

The amendments in the ASU are effective for annual reporting periods beginning after December 15, 2026, and interim reporting periods beginning after December 15, 2027. Early adoption is permitted. We are currently evaluating the effect of this new

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ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice iS pid_c20240101_20240930_us-gaap-
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AwardTypeAxis us-gaap-EmployeeStockOptionMember fKDMp_z05JynV4PB8i" style="border-bottom: Black 2.5pt double; text-align: right;" title="Number of stock options outstanding.
Balance">228</td><td style="padding-bottom: 2.5pt; text-align: left;">⁽³⁾</td><td style="padding-bottom: 2.5pt"></td><td style="padding-bottom: 2.5pt; text-align:
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Balance">36.00</td><td style="padding-bottom: 2.5pt; text-align: left;"></td><td style="padding-bottom: 2.5pt"></td><td style="padding-bottom: 2.5pt; text-align:
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AwardTypeAxis us-gaap-EmployeeStockOptionMember fKDlp_zbhivQni941e" title="Weighted average remaining contractual life">3.4</td><td style="padding-
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AwardTypeAxis us-gaap-EmployeeStockOptionMember fKDEP_z0WhLhvn0N6 style="text-align: right;" title="Weighted average exercise price. Granted">2.38</td><td
style="text-align: left;"></td><td></td><td style="text-align: left;"></td><td style="text-align: right;"><span id="xdx_90A_ecustom-
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AwardTypeAxis us-gaap-EmployeeStockOptionMember fKDlp_zogZdphppRH" title="Weighted average remaining contractual life">3.5</td><td style="text-align:
left;"></td></tr><tr style="vertical-align: bottom; background-color: White;"><td style="padding-left: 10pt; padding-bottom: 1pt">Exercised</td><td style="padding-
bottom: 1pt"></td><td style="border-bottom: Black 1pt solid; text-align: left;"></td><td id="xdx_985_eus-gaap-
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style="sec-i-hidden: xdx2ixbrl1177"></td><td style="padding-bottom: 1pt; text-align: left;"></td><td style="padding-bottom: 1pt"></td><td style="padding-
bottom: 1pt; text-align: left;"></td><td id="xdx_985_eus-gaap-
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AwardTypeAxis us-gaap-EmployeeStockOptionMember fKDEP_zg506IKylcI3 style="padding-bottom: 1pt; text-align: right;" title="Weighted average exercise price.
Exercised"></td><td style="padding-bottom: 1pt; text-align: left;"></td><td style="padding-bottom: 1pt"></td><td style="padding-bottom: 1pt"></td><td style="padding-bottom: 1pt; text-align: left;"></td><td style="padding-bottom: 1pt; text-align: right;"><span id="xdx_9

<td style="width: 1%; text-align: left;"></td></tr><tr style="vertical-align: bottom; background-color: White;"><td style="text-align: left;">Expected term (years)</td><td style="text-align: left;"></td><td style="text-align: right;">Grant date closing price of Common Stock">3.5</td><td style="text-align: left;"></td></tr><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="text-align: left;">Risk-free interest rate</td><td></td><td style="text-align: left;"></td><td style="text-align: right;">Grant date closing price of Common Stock">4.3</td><td style="text-align: left;">%</td></tr><tr style="vertical-align: bottom; background-color: White"><td>Volatility</td><td></td><td style="text-align: left;"></td><td style="text-align: right;">Grant date closing price of Common Stock">140</td><td style="text-align: left;">%</td></tr><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="text-align: left;">Dividend yield</td><td></td><td style="text-align: left;"></td><td style="text-align: right;">Grant date closing price of Common Stock">0</td><td style="text-align: left;">%</td></tr></table><p id="xdx 8AF_zNFUndndRB3c" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in">For the three months ended September 30, 2024 and 2023, the Company recognized approximately \$0.1 million and \$0.2 million, respectively, and for the nine months ended September 30, 2024 and 2023, the Company recognized approximately \$0.7 million and \$1.0 million, respectively, of share-based compensation expense relating to the vesting of stock options. Unrecognized expense relating to these awards as of September 30, 2024 was approximately \$1.1 million, which will be recognized over the weighted average remaining term of 3.4 years.</p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0pt; margin-right: 0pt; text-align: center;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0pt; margin-right: 0pt; text-align: center;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0pt; margin-right: 0pt; text-align: center;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0pt; margin-right: 0pt; text-align: center;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0pt; margin-right: 0pt; text-align: center;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0pt; margin-right: 0pt; text-align: center;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0pt; margin-right: 0pt; text-align: center;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0pt; margin-right: 0pt; text-align: center;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0pt; margin-right: 0pt; text-align: center;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0pt; margin-right: 0pt; text-align: center;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0pt; margin-right: 0pt; text-align: center;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0pt; margin-right: 0pt; text-align: center;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0pt; margin-right: 0pt; text-align: center;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0pt; margin-right: 0pt; text-align: center;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0pt; margin-right: 0pt; text-align: center;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0pt; margin-right: 0pt; text-align: center;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0pt; margin-right: 0pt; text-align: center;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0pt; margin-right: 0pt; text-align: center;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0pt; margin-right: 0pt; text-align: center;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0pt; margin-right: 0pt; text-align: center;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0pt; margin-right: 0pt; text-align: center;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0pt; margin-right: 0pt; text-align: center;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0pt; margin-right: 0pt; text-align: center;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0pt; margin-right: 0pt; text-align: center;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0pt; margin-right: 0pt; text-align: center;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0pt; margin-right: 0pt; text-align: center;"></p><p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0pt; margin-right:

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Hability at measurement date <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: center;"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: center;"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in">>As of September 30, 2024 and 2023, the fair value of the Company's cash and cash equivalents, accounts receivable, accounts payable, and other accrued liabilities approximated their carrying values due to the short-term nature of these instruments.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in">>The Company's policy is to recognize asset or liability transfers among Level 1, Level 2 and Level 3 as of the actual date of the events or change in circumstances that caused the transfer. During the three and nine months ended September 30, 2024, and 2023 the Company had no transfers of its assets or liabilities between levels of the fair value hierarchy.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in">>Generally, credit risk with respect to accounts receivable is diversified due to the number of entities comprising the Company's customer base and their dispersion across different geographies and industries. The Company performs ongoing credit evaluations on certain customers and generally does not require collateral on accounts receivable. No single customer represented more than 10% of our accounts receivable as of September 30, 2024. The Company maintains reserves for potential bad debts.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in">>Financial instruments that potentially expose the Company to concentrations of credit risk consist principally of cash and cash equivalents on deposit with financial institutions, the balances of which frequently exceed federally insured limits. Management monitors the soundness of these financial institutions and believes the Company's risk is negligible. The Company has not experienced any losses in such accounts. If any of the financial institutions with whom the Company does business was to be placed into receivership, the Company may be unable to access the cash they have on deposit with such institutions. If the Company were unable to access cash and cash equivalents as needed, the financial position and ability to operate the business could be adversely affected. As of September 30, 2024, the Company had cash and cash equivalents with three financial institutions in the United States with an aggregate balance of \$6.3 million.</p> <p style="font: 10pt Times New Roman, Times, Serif; font-size: 10pt"></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in">>For the three and nine months ended September 30, 2024, the Company did not have any assets and liabilities classified as Level 1, Level 2 or Level 3. The Company concluded that the warrants issued in connection with the private placement, met the definition of a liability under <i>ASC 480, Distinguishing Liabilities from Equity</i> and classified the liability as Level 3. For the nine months ended September 30, 2023, the Company did not have any assets and liabilities classified as Level 1 or Level 2, and had a warranty liability measured at fair value using significant unobservable inputs (Level 3) of approximately \$0.6 million.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in">>The amendment, which became effective upon the closing of the November 2023 Private Placement, reduced the exercise price of the January warrant to \$130.000 shares of Common Stock. (ii) a pre-funded warrant to purchase 850,393 shares of Common Stock at an exercise price of \$980,393 shares of Common Stock with an exercise price of \$3.83 per share and (iii) an 18-month Series B Common Stock Purchase Warrant (the "Series B Warrant") to purchase up to 980,393 shares of Common Stock with an exercise price of \$3.83 per share. Issuance costs associated with the November 2023 Private Placement were approximately \$0.5 million.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in">>In addition, as part of the November 2023 Private Placement, we agreed to amend the existing outstanding common stock purchase warrant held by the purchaser and issued in January 2023 to purchase up to an aggregate of 266,667 shares of Common Stock at an exercise price of \$30.00 per share with an expiration date of July 5, 2028. Such amendment, which became effective upon the closing of the November 2023 Private Placement, reduced the exercise price of the January warrant to \$3.83 per share and extended the expiration date of such warrant to November 2, 2028. The amendment also restated in its entirety the definition of "Black Scholes Value" contained in the January warrant which resulted in the classification of the warrant from liability to equity. The liability associated with those warrants was initially recorded at fair value in the Company's consolidated balance sheet upon issuance, and subsequently re-measured as of March 31, 2023, June 30, 2023, September 30, 2023, and November 2, 2023 when the November 2023 Private Placement closed. The changes in the fair value between issuance, the March 31, 2023 measurement date, the June 30, 2023 measurement date, the September 30, 2023, and the November 2, 2023 measurement date are recorded as a component of other income (expense), in the consolidated statement of operations.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in">>The Company's policy is to recognize asset or liability transfers among Level 1, Level 2 and Level 3 as of the actual date of the events or change in circumstances that caused the transfer. During the three and nine months ended September 30, 2024, and 2023 the Company had no transfers of its assets or liabilities between levels of the fair value hierarchy.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in">>Financial instruments that potentially expose the Company to concentrations of credit risk consist principally of cash and cash equivalents on deposit with financial institutions, the balances of which frequently exceed federally insured limits. Management monitors the soundness of these financial institutions and believes the Company's risk is negligible. The Company has not experienced any losses in such accounts. If any of the financial institutions with whom the Company does business was to be placed into receivership, the Company may be unable to access the cash they have on deposit with such institutions. If the Company were unable to access cash and cash equivalents as needed, the financial position and ability to operate the business could be adversely affected. As of September 30, 2024, the Company had cash and cash equivalents with three financial institutions in the United States with an aggregate balance of \$6.3 million.</p> <p style="font: 10pt Times New Roman, Times, Serif; font-size: 10pt"></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in">>Credit risk with respect to accounts receivable is diversified due to the number of entities comprising the Company's customer base and their dispersion across different geographies and industries. The

1866670.0001266667304000000.01300008503930.00019803933.839803933.8350000026666730.002028-07-053.832028-11-026000006300000 Product revenue from the sale of appliances and guides is typically fixed at the inception of the contract and is recognized at the point in time when shipment of the related products occurs. Service revenue from the sale of VIP enrollments, billing services and therapy is typically fixed at the inception of the contract and is recognized ratably over time as the services are performed and the performance obligations completed. Represents the weighted average exercise price. Represents the weighted average remaining contractual term until the stock options expire. As of September 30, 2024, the aggregate intrinsic value of stock options outstanding was \$. 0 As of September 30, 2024, the aggregate intrinsic value of exercisable stock options was \$.0 Represents the weighted average exercise price. Represents the weighted average remaining contractual term until the warrants expire. In June 30, 2024, the Company granted warrants in connection with a private placement consisting of warrants to purchase up to an aggregate of shares of common stock at an exercise price of \$ per share, and pre-funded warrants to purchase up to an aggregate of with a relative fair value of approximately \$ million which was recorded to additional paid-in capital at the time of issuance. In September 30, 2024, the Company granted warrants in connection with a private placement consisting of warrants to purchase up to an aggregate of shares of common stock at an exercise price of \$ per share, with a relative fair value of approximately \$ million which was recorded to additional paid-in capital at the time of issuance.3,220,2662,2043,050,7687,595,4673.93750.3 During the second quarter of 2024, the Company granted warrants to purchase up to an aggregate of shares of common stock at an exercise price of \$ per share, to consultant for business development services. 4,0002.38 In February 2024, the Company granted warrants in connection with a warrant inducement consisting of warrants to purchase up to an aggregate of shares of common stock at an exercise price of \$ per share, with a relative fair value of approximately \$ million which was recorded to additional paid-in capital at the time of issuance.1,470,5925.053.9 During the first quarter of 2024, the Company issued an aggregate of shares of common stock from the exercise of warrants previously issued in November 2023. 1,393,393 As of September 30, 2024, the aggregate intrinsic value of warrants outstanding was \$ million.0 As of September 30, 2024, the aggregate intrinsic value of warrants exercisable was \$ million.0 Closing price on grant date. The valuation of warrants is based on the expected term.

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