0000950170-24-09394910-Q Equillium, Inc. 20240808202408081610261610261610261

(7,215 ) Income tax expense Â Â - Â Â Â Â 8 Â Â Â Â - Â Â Â 68 Â Net income (loss) Â $ 468 Â Â $ (3,343 ) Â Â $ (2,266 ) Â Â $ (7,283 ) Other comprehensive (loss) income, net: Â Â Â Â Â Â Â Â Â Â Â Â Â Â Unrealized (loss) gain on available-for-sale securities, net Â Â (6 ) Â Â Â (36 ) Â Â Â (28 ) Â Â Â 59 Â Foreign currency translation (loss) gain Â Â (166 ) Â Â Â 71 Â Â Â Â 139 Â Â Â Â 205 Â Total other comprehensive (loss) income, net Â Â (172 ) Â Â Â 35 Â Â Â Â 111 Â Â Â Â 264 Â Comprehensive income (loss) Â $ 296 Â Â Â $ (3,308 ) Â Â $ (2,155 ) Â Â $ (7,019 ) Net income (loss) per share: Â Â Â Â Â Â Â Â Â Â Â Â Â Â Basic Â $ 0.01 Â Â Â $ (0.10 ) Â Â $ (0.06 ) Â Â $ (0.21 ) Diluted Â $ 0.01 Â Â Â $ (0.10 ) Â Â $ (0.06 ) Â Â $ (0.21 ) Weighted-average number of common shares outstanding: Â Â Â Â Â Â Â Â Â Â Â Â Â Â Basic Â Â 35,292,035 Â Â Â 34,449,769 Â Â Â 35,273,394 Â Â Â Â 34,432,057 Â Diluted Â Â 36,589,774 Â Â Â Â 34,449,769 Â Â Â Â 35,273,394 Â Â Â Â 34,432,057 Â Â Â See accompanying notes. 2 Â Equillium, Inc. Condensed Consolidated Statements of Stockholdersâ€™ Equity (In thousands, except share data) (Unaudited) Â Â Â Â Â Â Â Â Additional Â Â AccumulatedOther Â Â Â Â Â Total Â Â Â Common Stock Â Â Paid-in Â Â Comprehensive Â Â Accumulated Â Â Stockholders' Â Â Â Shares Â Â Amount Â Â Capital Â Â Income Â Â Deficit Â Â Equity Â Balance at December 31, 2022 Â Â 34,414,149 Â Â $ 3 Â Â $ 204,268 Â Â $ 76 Â Â $ (172,405 ) Â $ 31,942 Â Stock-based compensation expense Â Â - Â Â Â - Â Â Â 1,038 Â Â Â - Â Â Â - Â Â Â 1,038 Â Other comprehensive income Â Â - Â Â Â - Â Â Â 229 Â Â Â - Â Â Â 229 Â Net loss Â Â - Â Â Â - Â Â Â - Â Â Â (3,940 ) Â Â (3,940 ) Balance at March 31, 2023 Â Â 34,414,149 Â Â $ 3 Â Â $ 205,306 Â Â $ 305 Â Â $ (176,345 ) Â $ 29,269 Â Issuance of common stock under employee stock purchase plan Â Â 154,351 Â Â Â - Â Â Â 86 Â Â Â - Â Â Â - Â Â Â 86 Â Stock-based compensation expense Â Â - Â Â Â - Â Â Â 934 Â Â Â - Â Â Â 934 Â Other comprehensive income Â Â - Â Â Â - Â Â Â 35 Â Â Â - Â Â Â 35 Â Net loss Â Â - Â Â Â - Â Â Â - Â Â Â (3,343 ) Â Â (3,343 ) Balance at June 30, 2023 Â Â 34,568,500 Â Â $ 3 Â Â $ 206,326 Â Â $ 340 Â Â $ (179,688 ) Â $ 26,981 Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Additional Â Â AccumulatedOther Â Â Â Â Â Total Â Â Â Common Stock Â Â Paid-in Â Â Comprehensive Â Â Accumulated Â Â Stockholders' Â Â Â Shares Â Â Amount Â Â Capital Â Â Income Â Â Deficit Â Â Equity Â Balance at December 31, 2023 Â Â 35,254,752 Â Â $ 3 Â Â $ 208,170 Â Â $ 140 Â Â $ (185,740 ) Â $ 22,573 Â Stock-based compensation expense Â Â - Â Â Â - Â Â Â 972 Â Â Â - Â Â Â - Â Â Â 972 Â Other comprehensive income Â Â - Â Â Â - Â Â Â - Â Â Â 283 Â Â Â - Â Â Â 283 Â Net loss Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â (2,734 ) Â Â (2,734 ) Balance at March 31, 2024 Â Â 35,254,752 Â Â $ 3 Â Â $ 209,142 Â Â $ 423 Â Â $ (188,474 ) Â $ 21,094 Â Issuance of common stock under employee stock purchase plan Â Â 169,636 Â Â Â - Â Â Â 91 Â Â Â - Â Â Â - Â Â Â 91 Â Stock-based compensation expense Â Â - Â Â Â - Â Â Â 952 Â Â Â - Â Â Â - Â Â Â 952 Â Other comprehensive loss Â Â - Â Â Â - Â Â Â - Â Â Â (172 ) Â Â - Â Â Â (172 ) Net income Â Â - Â Â Â - Â Â Â - Â Â Â - Â Â Â 468 Â Â Â 468 Â Balance at June 30, 2024 Â Â 35,424,388 Â Â $ 3 Â Â $ 210,185 Â Â $ 251 Â Â $ (188,006 ) Â $ 22,433 Â Â See accompanying notes. 3 Â Equillium, Inc. Condensed Consolidated Statements of Cash Flows (In thousands) (Unaudited) Â Â Â Six Months EndedJune 30, Â Â Â 2024 Â Â 2023 Â Operating activities: Â Â Â Â Â Â Net loss Â $ (2,266 ) Â $ (7,283 ) Adjustments to reconcile net loss to cash used in operating activities: Â Â Â Â Â Â Depreciation Â Â 67 Â Â Â 62 Â Stock-based compensation Â Â 1,924 Â Â Â 1,972 Â Net unrealized loss on foreign currency transactions Â Â 159 Â Â Â 270 Â Amortization of term loan discount and issuance costs Â Â - Â Â Â 180 Â Amortization of investments, net Â Â (519 ) Â Â (597 ) Deferred revenue Â Â (7,298 ) Â Â (4,882 ) Changes in operating assets and liabilities: Â Â Â Â Â Â Accounts receivable Â Â (2,159 ) Â Â (905 ) Prepaid expenses and other current assets Â Â 2,008 Â Â Â (2,421 ) Accounts payable Â Â (203 ) Â Â (930 ) Accrued expenses Â Â 228 Â Â Â 332 Â Right-of-use assets and lease liabilities, net Â Â (11 ) Â Â (8 ) Net cash used in operating activities Â Â (8,070 ) Â Â (14,210 ) Investing activities: Â Â Â Â Â Â Purchases of property and equipment Â Â (81 ) Â Â - Â Purchases of short-term investments Â Â (17,601 ) Â Â (37,181 ) Maturities of short-term investments Â Â 13,500 Â Â Â 27,000 Â Net cash used in investing activities Â Â (4,182 ) Â Â (10,181 ) Financing activities: Â Â Â Â Â Â Repayment of notes payable Â Â - Â Â Â (9,133 ) Proceeds from issuance of common stock under employee stock purchase plan Â Â 91 Â Â Â 86 Â Net cash provided by (used in) financing activities Â Â 91 Â Â Â (9,047 ) Effect of exchange rate changes on cash and cash equivalents Â Â 2 Â Â Â (45 ) Net decrease in cash and cash equivalents Â Â (12,159 ) Â Â (33,483 ) Cash and cash equivalents at beginning of period Â Â 23,216 Â Â Â 59,107 Â Cash and cash equivalents at end of period Â $ 11,057 Â Â $ 25,624 Â Â Â See accompanying notes. Â 4 Â Notes to Condensed Consolidated Financial Statements (Unaudited) 1. Organization and Accounting Pronouncements Description of BusinessEquillium, Inc. (the Company) was incorporated in the state of Delaware on March 16, 2017. The Company is a clinical-stage biotechnology company leveraging a deep understanding of immunobiology to develop novel therapeutics to treat severe autoimmune and inflammatory (immuno-inflammatory) disorders with high unmet medical need. The Companyâ€™s strategy is focused on advancing the clinical development of its product candidates, including potentially pursuing additional indications and acquiring new product candidates and platforms to expand its pipeline. The Company intends to commercialize its product candidates either independently or through partnerships or otherwise monetize its pipeline through strategic transactions.The Company's current clinical-stage product candidates consist of EQ101 and itolizumab (EQ001). EQ101 is a clinical-stage, first-in-class, selective tri-specific inhibitor of IL-2, IL-9 and IL-15, key disease-driving, clinically validated cytokine targets aimed at addressing unmet needs across a range of immuno-inflammatory indications. Itolizumab (EQ001) is a clinical-stage, first-in-class anti-CD6 monoclonal antibody that selectively targets the CD6-ALCAM signaling pathway to downregulate pathogenic T effector cells while preserving T regulatory cells critical for maintaining a balanced immune response. This pathway plays a central role in modulating the activity and trafficking of T cells that drive a number of immuno-inflammatory diseases. The Company is also engaged in the discovery and optimization of additional peptide-based product candidates that selectively target multiple cytokines and is currently advancing the development of EQ302, a preclinical-stage, first-in-class, selective bi-specific inhibitor of IL-15 and IL-21 for oral delivery. The Companyâ€™s novel and differentiated pipeline of first-in-class immunology assets has the potential to address unmet medical needs in numerous areas, including dermatology, gastroenterology, rheumatology, hematology, transplant science, oncology and pulmonology. The Company is focused on developing EQ101, EQ302 and itolizumab (EQ001) as potential best-in-class, disease modifying treatments for multiple severe immuno-inflammatory disorders.From inception through June 30, 2024, the Company has devoted substantially all of its efforts to organizing and staffing the Company, business planning, raising capital, in-licensing rights to itolizumab (EQ001), conducting non-clinical research, including the initial preclinical development of EQ302, filing three Investigational New Drug applications (INDs), conducting clinical development of EQ101, EQ102 and itolizumab (EQ001), conducting chemistry, manufacturing and controls (CMC) activities in preparation for a potential biologics license application (BLA) filing for itolizumab, conducting formulation development work of our product candidates, conducting business development activities such as the acquisition of Bioniz Therapeutics, Inc. (Bioniz), the Asset Purchase Agreement with Ono Pharmaceutical Co., Ltd. (Ono) and other transactions not completed, initiating a stock repurchase program, and the general and administrative activities associated with operating a public company. In addition, the Company has not generated revenues from product sales, milestone payments, or royalties, and the sales and income potential of its business is unproven.Liquidity and Business RisksAs of June 30, 2024, the Company had $33.3 million in cash, cash equivalents and short-term investments. The Company has incurred significant operating losses and negative cash flows from operations. The Company expects to use its cash, cash equivalents, and short-term investments primarily for clinical development, non-clinical research, CMC activities, formulation and device development activities, product supply, potential acquisition of new products, potential repurchases of shares of its common stock under its stock repurchase program, legal and other regulatory compliance, employee compensation and related expenses, insurance premiums, working capital and other general overhead costs. The Company does not expect to generate any revenues from product sales unless and until the Company successfully completes development and obtains regulatory approval of any of its product candidates, which is unlikely to happen within the next 12 months, if ever. Accordingly, until such time as the Company can generate significant revenue from sales of its product candidates, if ever, the Company expects to finance its cash needs through a combination of equity offerings, debt financings, and collaboration and license agreements, such as its Asset Purchase Agreement with Ono. However, the Company may not be able to secure additional financing or enter into such other arrangements in a timely manner or on favorable terms, if at all. As a result of the conflict between Russia and Ukraine, the conflict in the Middle East, bank failures, inflationary pressures on the economy and monetary policy responses taken by government agencies and other macroeconomic factors, the global credit and financial markets have experienced extreme volatility, including diminished liquidity and credit availability, declines in consumer confidence, declines in economic growth and uncertainty about economic stability. There can be no assurance that further deterioration in credit and financial markets and confidence in economic conditions will not occur. If equity and credit markets deteriorate, it may make any necessary debt or equity financing more difficult to obtain, more costly and/or more dilutive. The Companyâ€™s failure to raise capital or enter into such other arrangements when needed would have a negative impact on the Companyâ€™s financial condition and could force the Company to delay, reduce or terminate its research and development programs or other operations, or grant rights to develop and market product candidates that the Company would otherwise prefer to develop and market itself. 5 Â If Ono does not exercise its option, management believes that the Companyâ€™s cash, cash equivalents and short-term investments as of June 30, 2024, will be sufficient to fund operations for at least the next 12 months from the date this Quarterly Report on Form 10-Q is filed with the Securities and Exchange Commission (SEC), based on certain assumptions. Specifically, managementâ€™s projected cash runway assumes Ono continues to fund itolizumab (EQ001) development costs through October 2024, the Company pauses further development of a pre-filled syringe presentation for itolizumab (EQ001) and the Company pauses further CMC studies and other activities in preparation for a potential BLA filing for itolizumab (EQ001) without incurring additional costs. It also assumes no further repurchases of stock under the Companyâ€™s stock repurchase program, the reduction of certain discretionary compensation expenses and the elimination of non-essential discretionary expenditures, including travel. If Ono exercises its option, management believes that the Companyâ€™s cash, cash equivalents and short-term investments as of June 30, 2024, including the proceeds received from the exercise of Onoâ€™s option, will be sufficient to fund the Companyâ€™s operations for at least the next 12 months from the date of this filing without implementing or taking into account any of the aforementioned actions or assumptions.Basis of PresentationThe accompanying condensed consolidated financial statements have been prepared in accordance with U.S. generally accepted accounting principles (GAAP) and the rules and regulations of the SEC related to a quarterly report on Form 10-Q. Any reference in these notes to applicable guidance is meant to refer to GAAP as found in the Accounting Standards Codification (ASC) and Accounting Standards Updates (ASU) promulgated by the Financial Accounting Standards Board (FASB). Certain information and note disclosures normally included in annual financial statements prepared in accordance with GAAP have been condensed or omitted pursuant to those rules and regulations. The condensed consolidated financial statements reflect all adjustments which, in the opinion of management, are necessary for a fair statement of the results for the periods presented. All such adjustments are of a normal and recurring nature. The operating results presented in these condensed consolidated financial statements are not necessarily indicative of the results that may be expected for any future periods. These condensed consolidated financial statements should be read in conjunction with the audited financial statements and the notes thereto for the year ended December 31, 2023 included in the Companyâ€™s Annual Report on Form 10-K filed with the SEC on March 25, 2024.ReclassificationsCertain reclassifications have been made to prior-year amounts to conform to the current period presentation.Principles of ConsolidationThe accompanying condensed consolidated financial statements include the accounts of the Company and its wholly-owned subsidiaries. All intercompany transactions and balances have been eliminated in consolidation.Foreign Currency TranslationThe Companyâ€™s wholly-owned subsidiary in Australia uses its local currency as its functional currency. Assets and liabilities are translated into U.S. dollars at quarter-end exchange rates and revenues and expenses are translated at average exchange rates during the quarter and year-to-date periods. Foreign currency translation adjustments for the reported periods are included in accumulated other comprehensive (loss) income, net in the Companyâ€™s condensed consolidated statements of comprehensive loss, and the cumulative effect is included in accumulated other comprehensive income in the stockholdersâ€™ equity section of the Companyâ€™s condensed consolidated balance sheets. Recently Issued and Adopted Accounting Pronouncements In October 2021, the FASB issued ASU 2021-08, Business Combinations (Topic 805): Accounting for Contract Assets and Contract Liabilities from Contracts with Customers, which requires an acquirer to recognize and measure contract assets and liabilities acquired in a business combination in accordance with Revenue from Contracts with Customers (Topic 606) rather than adjust them to fair value at the acquisition date. This update is effective beginning with the Companyâ€™s 2024 fiscal year annual reporting period. The Company adopted ASU 2021-08 on January 1, 2024 on a prospective basis. The adoption of this standard did not have a material impact on the Companyâ€™s condensed consolidated financial statements.Â In November 2023, the FASB issued ASU 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures, which updates reportable segment disclosure requirements primarily through enhanced disclosures about significant segment expenses. The amendments are effective for fiscal years beginning after December 15, 2023, and for interim periods within fiscal years beginning after December 15, 2024. Early adoption is permitted. The amendments should be applied retrospectively to all prior periods presented in the financial statements. The Company is currently assessing the impact this standard will have on the Companyâ€™s condensed consolidated financial statements.In December 2023, the FASB issued ASU 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures. ASU 2023-09 requires annual disclosures of specific categories in the rate reconciliation, additional information for reconciling items that meet a quantitative threshold and a disaggregation of income taxes paid, net of refunds. ASU 2023-09 also eliminates certain existing 6 Â disclosure requirements related to uncertain tax positions and unrecognized deferred tax liabilities. ASU 2023-09 is effective for the Company beginning with the Company's Annual Report on Form 10-K for the year ending December 31, 2025. Early adoption is permitted. ASU 2023-09 should be applied prospectively. Retrospective adoption is permitted. The Company is currently assessing the impact this standard will have on the Companyâ€™s condensed consolidated financial statements.No other new accounting pronouncements or legislation issued or effective as of June 30, 2024 have had, or are expected to have, a material impact on the Companyâ€™s condensed consolidated financial statements. 2. Summary of Significant Accounting PoliciesUse of Estimates The preparation of the Companyâ€™s condensed consolidated financial statements requires the Company to make estimates and assumptions that impact the reported amounts of assets, liabilities and expenses and the disclosure of contingent assets and liabilities in the condensed consolidated financial statements and accompanying notes. Significant estimates in the Companyâ€™s condensed consolidated financial statements relate to accrued research and development expense, expected refunds from the Australian Taxation Office for eligible research and development activities, revenue recognition and the valuation of equity awards. Management evaluates its estimates on an ongoing basis. Although estimates are based on the Companyâ€™s historical experience, knowledge of current events, and actions it may undertake in the future, actual results may ultimately materially differ from these estimates and assumptions. Concentration of Credit Risk and Off-Balance Sheet RiskFinancial instruments which potentially subject the Company to significant concentration of credit risk consist of cash and cash equivalents and short-term investments. The Company maintains deposits in federally insured financial institutions in which the majority of deposits are in excess of federally insured limits. The Company has not experienced any losses in such accounts, and management believes that the Company is not exposed to significant credit risk due to the financial position of the depository institutions in which those deposits are held. The Companyâ€™s investment policy includes guidelines for the quality of the related institutions and financial instruments and defines allowable investments that the Company may invest in, which the Company believes minimizes the exposure to concentration of credit risk.Comprehensive LossThe Company is required to report all components of comprehensive loss, including net loss, in the condensed consolidated financial statements in the period in which they are recognized. Comprehensive loss is defined as the change in equity during a period from transactions and other events and circumstances from non-owner sources, including unrealized gains and losses on investments and foreign currency translation gains and losses. Other comprehensive income, net includes unrealized gains or losses on short-term investments as well as foreign currency translation gains or losses.Cash and Cash EquivalentsCash and cash equivalents include cash in readily available checking and savings accounts, and money market funds. The Company considers all highly liquid investments with an original maturity of three months or less from the date of purchase to be cash equivalents. At June 30, 2024 and December 31, 2023, the Company's cash and cash equivalents were primarily comprised of money market funds.Short-Term InvestmentsAvailable-for-sale securities are carried at fair value, with the unrealized gains and losses reported in comprehensive loss. The amortized cost of available-for-sale debt securities is adjusted for amortization of premiums and accretion of discounts to maturity. Such amortization and accretion are included in interest income. Realized gains and losses and declines in value judged to be other-than-temporary, if any, on available-for-sale securities are included in other income or expense. The cost of securities sold is based on the specific identification method. Interest and dividends on securities classified as available-for-sale are included in interest income.Accounts ReceivableAccounts receivable includes trade accounts receivables from the Ono Asset Purchase Agreement (see Note 8). Reimbursable costs that have not been invoiced as of the balance sheet date are recorded as unbilled accounts receivable. As of June 30, 2024 and December 31, 2023, the Company had unbilled accounts receivable totaling $5.9 million and $3.7 million, respectively, classified as accounts receivable on its condensed consolidated balance sheet. The Company makes judgments as to its ability to collect outstanding receivables and

provide an allowance for receivables when collection becomes doubtful. Allowance for credit risk for accounts receivable is established based on various factors including credit profiles of the Companyâ€™s customers, historical payments and current economic trends. The Company reviews its allowance for accounts receivable by assessing individual accounts receivable over a specific aging and amount. The estimate of expected credit losses is based on information about past events, current economic 7 Â conditions, and forecasts of future economic conditions that affect the collectability. Accounts receivable is written-off on a case by case basis, net of any amounts that may be collected. As of June 30, 2024 and December 31, 2023, no credit losses have been recorded by the Company.Prepaid Expenses and Other Current Assets Â Prepaid expenses and other current assets consisted of the following (in thousands):Â Â June 30, Â Â December 31, Â Â 2024 Â Â 2023 Â Australian research and development tax incentive $ 692 Â Â $ 2,054 Â Prepaid clinical development Â 556 Â Â Â 1,008 Â Prepaid insurance Â 250 Â Â Â 532 Â Other receivables Â 407 Â Â Â 497 Â Prepaid other Â 473 Â Â Â 422 Â Other current assets Â 317 Â Â Â 235 Â Total prepaid expenses and other current assets $ 2,695 Â Â $ 4,748 Â Property and Equipment Property and equipment is stated at cost and depreciated using the straight-line method over the estimated useful lives of the assets (generally three to five years). LeasesThe Company determines if an arrangement is a lease at inception. Lease right-of-use assets represent the Company's right to use an underlying asset for the lease term and lease liabilities represent the Company's obligation to make lease payments arising from the lease. For operating leases with an initial term greater than 12 months, the Company recognizes operating lease right-of-use assets and operating lease liabilities based on the present value of lease payments over the lease term at the commencement date. Operating lease right-of-use assets are comprised of the lease liability plus any lease payments made and excludes lease incentives. Lease terms include options to renew or terminate the lease when the Company is reasonably certain that the renewal option will be exercised or when it is reasonably certain that the termination option will not be exercised. For the Company's operating leases, if the interest rate used to determine the present value of future lease payments is not readily determinable, the Company estimates its incremental borrowing rate as the discount rate for the lease. The Company's incremental borrowing rate is estimated to approximate the interest rate on a collateralized basis with similar terms and payments, and in similar economic environments. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The Company has elected the practical expedient to not separate lease and non-lease components.Impairment of Long-Lived AssetsLong-lived assets consist primarily of property and equipment. An impairment loss is recorded if and when events and circumstances indicate that assets might be impaired and the undiscounted cash flows estimated to be generated by those assets are less than the carrying amount of those assets. While the Companyâ€™s current and historical operating losses and negative cash flows are indicators of impairment, management believes that future cash flows to be received support the carrying value of its long-lived assets and, accordingly, has not recognized any impairment losses since inception.Accrued Research and Development Expense The Company is required to estimate its expenses resulting from its obligations under contracts with vendors, consultants and contract research organizations, in connection with conducting research and development activities. The financial terms of these contracts are subject to negotiations, which vary from contract to contract and may result in payment flows that do not match the periods over which materials or services are provided under such contracts. The Company reflects research and development expenses in its condensed consolidated financial statements by matching those expenses with the period in which services and efforts are expended. The Company accounts for these expenses according to the progress of the preclinical or clinical study as measured by the timing of various aspects of the study or related activities. The Company determines accrual estimates through review of the underlying contracts along with preparation of financial models taking into account discussions with research and other key personnel as to the progress of studies, or other services being conducted. During the course of a study, the Company adjusts its rate of expense recognition if actual results differ from its estimates. The Company classifies its estimates for accrued research and development expenses as accrued expenses on the accompanying condensed consolidated balance sheet.Australian Research and Development Tax Incentive8 Â Equillium Australia Pty Ltd (Equillium Australia), a wholly-owned subsidiary of Equillium, Inc., is eligible under the Australian Research and Development Tax Incentive Program (the Tax Incentive) to obtain a cash refund from the Australian Taxation Office (ATO) for eligible research and development expenditures. The cash refund is received by Equillium Australia upon filing of a Tax Incentive claim in connection with Equillium Australiaâ€™s annual income tax return.Â The Tax Incentive is a self-assess program whereby Equillium Australia must assess each year (i) if the entity is eligible, (ii) if the specific research and development activities are eligible and (iii) if the individual research and development expenditures have nexus to such research and development activities. Equillium Australia evaluates its eligibility under the Tax Incentive as of each balance sheet date based on the most current and relevant data available. Equillium Australia is able to continue to claim refunds under the Tax Incentive for as long as it remains eligible and continues to incur eligible research and development expenditures. Although Equillium Australia believes that it has complied with all relevant conditions of eligibility under the program for all periods claimed, the ATO has the right to review Equillium Australiaâ€™s qualifying programs and related expenditures for a period of up to four years. Additionally, the period open for review is indefinite if the ATO suspects fraud. If such a review were to occur, the ATO may have different interpretations of certain eligibility requirements. If the ATO disagreed with Equillium Australiaâ€™s assessments and any related subsequent appeals, it could require adjustment to and potential repayment of current or previous yearsâ€™ claims already received. If Equillium Australia was unable to demonstrate a reasonably arguable position taken on such claims, the ATO could also assess penalties and interest on potential adjustment amounts. The Company has not provided any allowance for any such potential adjustments, should they occur in the future. The estimated Tax Incentive refund amounts are recognized as a reduction to research and development expense when there is reasonable assurance that the Tax Incentive refund amounts will be received, the relevant expenditure has been incurred, and the amount can be reliably measured. During the three months ended June 30, 2024 and 2023, the Company recorded $0.4 million and $0.5 million, respectively, as a reduction to research and development expenses related to the Tax Incentive. During the six months ended June 30, 2024 and 2023, the Company recorded $1.4 million and $1.2 million, respectively, as a reduction to research and development expenses related to the Tax Incentive. The Company classifies its estimate for the Tax Incentive as prepaid expenses and other current assets on the accompanying condensed consolidated balance sheet. As of June 30, 2024 and December 31, 2023, the Company recorded $0.7 million and $2.1 million within prepaid and other current assets attributed to the Tax Incentive, respectively. Revenue RecognitionThe Company recognizes revenue in a manner that depicts the transfer of control of a product or a service to a customer and reflects the amount of the consideration the Company is entitled to receive in exchange for such product or service. In doing so, the Company follows a five-step approach: (i) identify the contract with a customer, (ii) identify the performance obligations in the contract, (iii) determine the transaction price, (iv) allocate the transaction price to the performance obligations, and (v) recognize revenue when (or as) the customer obtains control of the product or service. The Company considers the terms of a contract and all relevant facts and circumstances when applying the revenue recognition standard. The Company applies the revenue recognition standard, including the use of any practical expedients, consistently to contracts with similar characteristics and in similar circumstances.A customer is a party that has entered into a contract with the Company, where the purpose of the contract is to obtain a product or a service that is an output of the Companyâ€™s ordinary activities in exchange for consideration. To be considered a contract, (i) the contract must be approved (in writing, orally, or in accordance with other customary business practices), (ii) each partyâ€™s rights regarding the product or the service to be transferred can be identified, (iii) the payment terms for the product or the service to be transferred can be identified, (iv) the contract must have commercial substance (that is, the risk, timing or amount of future cash flows is expected to change as a result of the contract), and (v) it is probable that the Company will collect substantially all of the consideration to which it is entitled to receive in exchange for the transfer of the product or the service. A performance obligation is defined as a promise to transfer a product or a service to a customer. The Company identifies each promise to transfer a product or a service (or a bundle of products or services, or a series of products and services that are substantially the same and have the same pattern of transfer) that is distinct. A product or a service is distinct if both (i) the customer can benefit from the product or the service either on its own or together with other resources that are readily available to the customer and (ii) the Companyâ€™s promise to transfer the product or the service to the customer is separately identifiable from other promises in the contract. Each distinct promise to transfer a product or a service is a unit of accounting for revenue recognition. If a promise to transfer a product or a service is not separately identifiable from other promises in the contract, such promises should be combined into a single performance obligation. The transaction price is the amount of consideration the Company is entitled to receive in exchange for the transfer of control of a product or a service to a customer. To determine the transaction price, the Company considers the existence of any significant financing component, the effects of any variable elements, noncash considerations and consideration payable to the customer. If a significant financing component exists, the transaction price is adjusted for the time value of money. If an element of variability exists, 9 Â the Company must estimate the consideration it expects to receive and uses that amount as the basis for recognizing revenue as the product or the service is transferred to the customer. There are two methods for determining the amount of variable consideration: (i) the expected value method, which is the sum of probability-weighted amounts in a range of possible consideration amounts, and (ii) the mostly likely amount method, which identifies the single most likely amount in a range of possible consideration amounts. If a contract has multiple performance obligations, the Company allocates the transaction price to each distinct performance obligation in an amount that reflects the consideration the Company is entitled to receive in exchange for satisfying each distinct performance obligation. For each distinct performance obligation, revenue is recognized when (or as) the Company transfers control of the product or the service applicable to such performance obligation. In those instances where the Company first receives consideration in advance of satisfying its performance obligation, the Company classifies such consideration as deferred revenue until (or as) the Company satisfies such performance obligation. In those instances where the Company first satisfies its performance obligation prior to its receipt of consideration, the consideration is recorded as accounts receivable.The Company expenses incremental costs of obtaining and fulfilling a contract as and when incurred if the expected amortization period of the asset that would be recognized is one year or less, or if the amount of the asset is immaterial. Otherwise, such costs are capitalized as contract assets if they are incremental to the contract and amortized to expense proportionate to revenue recognition of the underlying contract.Contract Assets The Company does not have material amounts of contract assets since revenue is recognized as control of goods is transferred or as services are performed. There are a small number of research and development services that may occur over a period of time, but that period of time is generally very short in duration. Any contract assets that may arise are recorded in accounts receivable in the Companyâ€™s condensed consolidated balance sheet net of an allowance for credit losses. The Company's contract assets include trade accounts receivables from the Ono Asset Purchase Agreement (see Note 8). Reimbursable costs that have not been invoiced as of the balance sheet date are recorded as unbilled accounts receivable. As of June 30, 2024 and December 31, 2023, the Company had unbilled accounts receivable totaling $5.9 million and $3.7 million, respectively, classified as accounts receivable on its condensed consolidated balance sheets.Contract LiabilitiesThe Companyâ€™s contract liabilities consist of advance payments and deferred revenue. The Company classifies advance payments and deferred revenue as current or noncurrent based on the timing of when it expects to recognize revenue. Generally, all contract liabilities are expected to be recognized within one year and are included in deferred revenue in the Companyâ€™s condensed consolidated balance sheet. The noncurrent portion of deferred revenue is included and separately disclosed in the Companyâ€™s condensed consolidated balance sheet.Acquired In-Process Research and Development ExpenseThe Company has acquired, and may continue to acquire, the rights to develop new product candidates. Payments to acquire a new product candidate, as well as future milestone payments associated with asset acquisitions in which contingent payments are resolved are immediately expensed as acquired in-process research and development provided that the product candidate has not achieved regulatory approval for marketing and, absent obtaining such approval, has no alternative future use.Research and Development Research and development expenses include salaries and related overhead expenses, non-cash stock-based compensation expense, external research and development expenses incurred under arrangements with third parties, costs of services performed by consultants and contract research organizations, regulatory costs including those related to preparing and filing INDs with the FDA, pharmacovigilance costs related to drug safety monitoring and reporting, and external expenses related to CMC, formulation and device development, and supply of drug product. Research and development costs are expensed as incurred. Patent Costs The Company expenses all costs as incurred in connection with patent applications (including direct application fees, and the legal and consulting expenses related to making such applications) and such costs are included in general and administrative expenses in the condensed consolidated statement of operations. 10 Â Stock-Based Compensation The Company measures employee and non-employee stock-based awards, including stock options and stock purchase rights, at grant-date fair value and records compensation expense on a straight-line basis over the vesting period of the award. The Company uses the Black-Scholes option pricing model to value its stock option awards. Estimating the fair value of stock option awards requires management to apply judgment and make estimates of certain assumptions, including the volatility of the Companyâ€™s common stock, the expected term of the Companyâ€™s stock options, the expected dividend yield and the fair value of the Companyâ€™s common stock on the measurement date. As a result, if factors change and management uses different assumptions, stock-based compensation expense could be materially different for future awards.Income TaxesThe Company accounts for income taxes under the asset and liability method, which requires the recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the condensed consolidated financial statements. Under this method, deferred tax assets and liabilities are determined on the basis of the differences between the condensed consolidated financial statements and tax basis of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse. The effect of a change in tax rates on deferred tax assets and liabilities is recognized in income in the period that includes the enactment date.The Company recognizes deferred tax assets to the extent that the Company believes these assets are more likely than not to be realized. In making such a determination, management considers all available positive and negative evidence, including future reversals of existing taxable temporary differences, projected future taxable income, tax-planning strategies, and results of recent operations. If management determines that the Company would be able to realize its deferred tax assets in the future in excess of their net recorded amount, management would make an adjustment to the deferred tax asset valuation allowance, which would reduce the provision for income taxes.Pursuant to the Internal Revenue Code of 1986, as amended (IRC), specifically Sections 382 and 383, the Companyâ€™s ability to use tax attribute carryforwards to offset future taxable income is limited if the Company experiences a cumulative change in ownership of more than 50% within a three-year testing period. The Company has not completed an ownership change analysis pursuant to IRC Section 382 subsequent to June 30, 2023 and may also experience ownership changes in the future as a result of subsequent shifts in stock ownership. If ownership changes within the meaning of IRC Section 382 are identified as having occurred, the amount of remaining tax attribute carryforwards available to offset future taxable income and income tax expense in future years may be significantly restricted or eliminated, including those acquired through Bioniz. Further, the Companyâ€™s deferred tax assets associated with such tax attributes could be significantly reduced or eliminated upon realization of an ownership change within the meaning of IRC Section 382. If eliminated, the related asset would be removed from the deferred tax asset schedule, with a corresponding reduction in the valuation allowance. Additionally, limitations on the utilization of the Companyâ€™s tax attribute carryforwards can increase the amount of taxable income and current income tax expense recognized. Due to the existence of the valuation allowance, ownership change limitations that are not significant may not impact the Company's effective tax rate.The Tax Cuts and Jobs Act of 2017 amended IRC Section 174 to eliminate the immediate expensing of research and experimental (R&E) expenditures for amounts paid or incurred in tax years beginning after December 31, 2021. The rules of IRC Section 174, as amended, require taxpayers to charge their R&E expenditures and software development costs (collectively, R&E expenditures) to a capital account. Capitalized costs are required to be amortized over five or fifteen years for research performed within the United States or foreign jurisdictions, respectively. The Company records uncertain tax positions on the basis of a two-step process whereby (1) management determines whether it is more likely than not that the tax positions will be sustained on the basis of the technical merits of the position and (2) for those tax positions that meet the more- likely-than-not recognition threshold, management recognizes the largest amount of tax benefit that is more than 50 percent likely to be realized upon ultimate settlement with the related tax authority. The Company recognizes interest and penalties related to unrecognized tax benefits within income tax expense. Any accrued interest and penalties are included within the related tax liability.Net Income (Loss) per Share Basic net income (loss) per share is calculated by dividing the net income (loss) by the weighted-average number of common shares outstanding for the period. Diluted net income (loss) per share is calculated by dividing the net income (loss) by the sum of the weighted average number of common shares outstanding and potentially dilutive common shares outstanding for the period. The Companyâ€™s potentially dilutive securities include outstanding options under the Companyâ€™s 2018 Equity Incentive Plan, 2024 Inducement Plan and outstanding warrants to purchase common stock. Potentially dilutive common shares are only included when their effect is dilutive. In loss periods, basic and diluted loss per share are identical since the effect of potentially dilutive securities is anti-dilutive and therefore excluded. Potentially dilutive common shares from options and warrants are determined using the average 11 Â share price for each period under the treasury stock method. In addition, proceeds from exercises of options and warrants and the average amount of

unrecognized compensation expenses are assumed to be used to repurchase shares. The following table presents the weighted-average number of common shares used to calculate basic and diluted net income (loss) per share:Â Â Three Months EndedJune 30, Â Â Six Months EndedJune 30, Â Â 2024 Â Â Â 2023 Â Â 2024 Â Â Â 2023 Â Weighted-average number of common shares used in calculating basic net income (loss) per share Â 35,292,035 Â Â Â Â 34,449,769 Â Â Â 35,273,394 Â Â Â Â 34,432,057 Â Weighted average number of common shares used in calculating diluted net income (loss) per share Â 36,589,774 Â Â Â Â 34,449,769 Â Â Â 35,273,394 Â Â Â Â 34,432,057 Â Â Â Â Â Â Â Â Â Â Â Â Anti-dilutive shares: Â Â Â Â Â Â Â Â Â Â Â Â Common stock options Â 7,886,188 Â Â Â Â 7,317,199 Â Â Â 9,183,927 Â Â Â Â 7,317,199 Â Common stock warrants Â 1,366,141 Â Â Â Â 1,366,141 Â Â Â 1,366,141 Â Â Â Â 1,366,141 Â Potentially dilutive shares excluded from calculation due to antidilutive effect Â 9,252,329 Â Â Â Â 8,683,340 Â Â Â 10,550,068 Â Â Â Â 8,683,340 Â Â 3. Fair Value of Financial InstrumentsThe following tables summarize the Companyâ€™s assets that require fair value measurements on a recurring basis and their respective input levels based on the fair value hierarchy (in thousands):Â Â Â Â Â Â Fair Value Measurements Using Â Â Â Â Â Â Quoted Prices in Â Â Significant Â Â Significant Â Â Â Â Â Â Active Markets Â Â Other Â Â Unobservable Â Â Â June 30, Â Â for Identical Â Â Observable Â Â Inputs Â Â Â 2024 Â Â Assets (Level 1) Â Â Inputs (Level 2) Â Â (Level 3) Â Short-term investments: Â Â Â Â Â Â Â Â Â Â Â Â U.S. treasury securities Â $ 22,242 Â Â $ 22,242 Â Â $ - Â Â $ - Â Total Â $ 22,242 Â Â $ 22,242 Â Â $ - Â Â $ - Â Â Â Â Â Â Â Â Â Â Â Â

over the estimated option period from $76.8 million to $70.8 million and an update to the transaction price from $102.6 million to $96.6 million. The lower estimate of the aggregate research and development funding is primarily driven by a shortening of the option period as a result of delivery of the interim analysis of the EQUATOR clinical study to Ono earlier than previously anticipated. The effect of this change in estimate was to increase revenue related to the amortization of the upfront payment in each of the three and six-month periods ended June 30, 2024 by $1.3 million. The Company recognized revenue of $13.9 million and $24.5 million under the Asset Purchase Agreement during the three and six months ended June 30, 2024, respectively. The Company recognized revenue of $9.1 million and $18.0 million under the Asset Purchase Agreement during the three and six months ended June 30, 2023, respectively. Such revenue was comprised of $9.2 million and $17.2 million associated with development funding for the three and six months ended June 30, 2024, respectively, and $4.7 million and $7.3 million associated with the amortization of the upfront payment for the three and six months ended June 30, 2024, respectively. As of June 30, 2024, aggregate deferred revenue related to the Asset Purchase Agreement was $8.4 million, which was classified as short-term on the condensed consolidated balance sheet. As of June 30, 2024, the Company has received $53.1 million in cash related to aggregate development funding from Ono. 16 Â Biocon Collaboration and License AgreementIn May 2017, the Company entered into a collaboration and license agreement (which was amended in September 2018, April 2019, December 2019, April 2021 and November 2022), clinical supply agreement, investor rights agreement, and common stock purchase agreement (collectively License Agreements) with Biocon SA (subsequently assigned to Biocon Limited, or together, Biocon). Pursuant to the License Agreements, Biocon granted the Company an exclusive license to develop, make, have made, use, sell, have sold, offer for sale, import and otherwise exploit itolizumab and any pharmaceutical composition or preparation containing or comprising itolizumab that uses Biocon technology or Biocon know-how (collectively a Biocon Product) in the United States, Canada, Australia and New Zealand (collectively Equillium Territory). The Company also has the right to sublicense through multiple tiers to third parties, provided such sublicenses comply with the terms of the License Agreements and the Company provides Biocon a copy of each sublicense agreement within 30 days of execution. If the Company grants a third party a sublicense of its rights to develop and commercialize Biocon Products in Australia or New Zealand, the Company will be required to pay Biocon a high double-digit percentage of any upfront payment the Company receives from such sublicensee for such sublicense, as well as a high double-digit percentage of any additional payments the Company receives from such sublicensee for such sublicense, including but not limited to royalty payments on net sales of Biocon Products by such sublicensee. Under the License Agreements, the Company granted back to Biocon a license to use its technology and know-how related to itolizumab and Biocon Products in certain countries outside of the Equillium Territory. Pursuant to the License Agreements, Biocon agreed to be the Companyâ€™s exclusive supplier of itolizumab clinical drug product. Biocon will provide clinical drug product at no cost for up to three concurrent orphan indications until the Companyâ€™s first U.S. regulatory approval and all other clinical drug product at Bioconâ€™s cost. In consideration of the rights granted to the Company by Biocon, the Company issued Biocon a total of 2,316,134 shares of its common stock.In addition, the Company is obligated to pay Biocon up to an aggregate of $30 million in regulatory milestone payments upon the achievement of certain regulatory approvals and up to an aggregate of $565 million in sales milestone payments upon the achievement of first commercial sale of product and specified levels of product sales. The Company is also required to pay royalties on tiers of aggregate annual net sales of Biocon Products by the Company, the Company's affiliates and the Company's sublicensees in the United States and Canada at percentages from the mid-single digits to sub-teen double-digits and on tiers of aggregate annual net sales of Biocon Products by the Company and the Company's affiliates (but not the Company's sublicensees) in Australia and New Zealand, in each case, subject to adjustments in certain circumstances. Biocon is also required to pay the Company royalties at comparable percentages for sales of itolizumab (EQ001) outside of the Equillium Territory if the approvals in such geographies included or referenced the Companyâ€™s data including data from certain of the Companyâ€™s clinical studies, subject to adjustments in certain circumstances. Should Ono exercise its option to acquire the Company's rights to itolizumab (EQ001), as described below, the aforementioned milestone payments and royalties potentially owed to Biocon would become Onoâ€™s responsibility, and the potential royalties on sales of itolizumab outside of the Equillium Territory would be become Onoâ€™s right. Under the License Agreements, net sales are calculated on a country-by-country basis and are subject to adjustments, including whether the Biocon Product is sold in the form of a combination product. As of June 30, 2024, the Company has not made or received payments in connection with the milestones or royalties within the agreement. 9. Stockholdersâ€™ EquityAs of June 30, 2024, the Companyâ€™s authorized capital stock consisted of 200,000,000 shares of common stock, par value $0.0001 per share, and 10,000,000 shares of preferred stock, par value $0.0001 per share.The Company had 35,424,388 and 35,254,752 shares of common stock outstanding as of June 30, 2024 and December 31, 2023, respectively.2023 ATM Facility In October 2023, the Company entered into an at-the-market facility with Jefferies LLC (Jefferies), under which the Company may offer and sell shares of its common stock having an aggregate offering price of up to $21.95 million from time to time through Jefferies acting as the Companyâ€™s sales agent (the 2023 ATM Facility). As of the filing of this Quarterly Report on Form 10-Q, the Company has not sold any shares under the 2023 ATM Facility.Â Authorization of Stock Repurchase Program In July 2023, the Companyâ€™s board of directors authorized a stock repurchase program pursuant to which the Company may repurchase up to $7.5 million of shares of its common stock through December 31, 2024. Under the program, the Company may repurchase shares of common stock during the term of the program through open market transactions or such other transactions as the Companyâ€™s board of directors or designated committee thereof may approve from time to time. The timing and amount of repurchases, if any, will depend on a variety of factors, including the price of the Companyâ€™s common stock, alternative investment opportunities, the Companyâ€™s cash resources, restrictions under any of the Companyâ€™s agreements, corporate and regulatory 17 Â requirements and market conditions. As of June 30, 2024, the Company had repurchased 298,385 shares of its common stock under the stock repurchase program for a total of $0.3 million. There have been no repurchases of common stock under the stock repurchase program during the six months ended June 30, 2024 or since June 30, 2024 and through the date of the filing of this Quarterly Report on Form 10-Q. The Company expects to fund any future repurchase of shares of its common stock, if any, under the program with existing cash and cash equivalents.Â 2024 Inducement Plan On March 6, 2024, upon the recommendation of the Compensation Committee of the Companyâ€™s board of directors, the Companyâ€™s board of directors adopted and approved the Companyâ€™s 2024 Inducement Plan (the Inducement Plan) to reserve 1,500,000 shares of the Company's common stock to be used exclusively for grants of equity awards to individuals that were not previously employees or directors of the Company (or who are returning to employment following a bona fide period of non-employment), as an inducement material to the individualâ€™s entry into employment with the Company, pursuant to Nasdaq Listing Rule 5635(c)(4). The Inducement Plan was adopted and approved without stockholder approval pursuant to Nasdaq Listing Rule 5635(c)(4). In addition, the Company's board of directors adopted and approved forms of Stock Option Grant Notice, Option Agreement and Notice of Exercise for use with the Inducement Plan. The terms and conditions of the Inducement Plan are substantially similar to the Companyâ€™s stockholder-approved 2018 Equity Incentive Plan (the 2018 Plan). As of June 30, 2024, there have been options to purchase 17,200 shares of the Companyâ€™s common stock granted from the Inducement Plan. These options were granted during the three months ended June 30, 2024. Repricing of Outstanding Options On August 7, 2023, the Companyâ€™s board of directors approved an option repricing, which was effective on August 14, 2023 (the Effective Date). The repricing applies to outstanding options to purchase shares of the Companyâ€™s common stock that, as of the Effective Date, were held by the Companyâ€™s employees, officers and certain non-employee directors (the Outstanding Options), to the extent such Outstanding Options have an exercise price in excess of the closing trading price of the Companyâ€™s common stock on the Effective Date, and were granted under the Companyâ€™s 2017 Equity Incentive Plan or 2018 Plan. As of the Effective Date, 6,628,589 of the Outstanding Options were repriced such that the exercise price per share for such Outstanding Options was reduced to the closing trading price of the Companyâ€™s common stock on the Effective Date, except that a premium exercise price will apply for certain exercises, as further described below. The Outstanding Options that were repriced on the Effective Date (the Repriced Options) included the Outstanding Options held by the Companyâ€™s executive officers and certain non-employee directors. If a Repriced Option is exercised prior to the Retention Period End Date (as defined below), or the optionholderâ€™s employment or service terminates under certain circumstances prior to the Retention Period End Date, the optionholder will be required to pay a premium price equivalent to the original exercise price per share of the Repriced Options. The â€œRetention Period End Dateâ€ means the earliest of (i) the date 18 months following the Effective Date, (ii) a Change in Control (as defined in the 2018 Plan), and (iii) the optionholderâ€™s termination of Continuous Service (as defined in the 2018 Plan) as a result of death, disability or certain other not for Cause (as defined in the 2018 Plan) terminations. In addition to the amendment to the exercise prices of the Repriced Options, any Repriced Options that were previously Incentive Stock Options were amended to become Nonstatutory Stock Options (each as defined in the 2018 Plan). There were no changes to the number of shares, the vesting schedule or the expiration date of the Repriced Options. The effect of the repricing resulted in a total incremental non-cash stock-based compensation expense of $1.3 million, which was calculated using the Black-Scholes option-pricing model, of which $0.8 million of the incremental non-cash stock-based compensation expense is associated with vested Repriced Options and will be recognized on a straight-line basis through the Retention Period End Date. The remaining $0.5 million of the incremental non-cash stock-based compensation expense is associated with unvested Repriced Options and will be recognized as follows: (a) if the Retention Period is greater than the remaining original vesting period of the Repriced Option, the incremental cost will be amortized on a straight-line basis through the Retention Period End Date or (b) if the Retention Period is less than the remaining original vesting term of the Repriced Option, the incremental cost will be amortized on a straight-line basis over the remaining original vesting period. During the three and six months ended June 30, 2024, the Company recognized incremental stock-based compensation expense totaling $0.2 million and $0.4 million, respectively, associated with the repricing which is included in general and administrative and research and development expense on the condensed consolidated statement of operations and comprehensive loss.Â Stock OptionsThe following table summarizes stock option activity during the six months ended June 30, 2024:18 Â Â Â Â Outstanding Options Â Â Weighted-Average Exercise PricePer Share Â Â WeightedAverageRemainingContractualTerm(in years) Â Â AggregateIntrinsic Value(in thousands) (a) Â Balances as of December 31, 2023 Â Â 7,031,075 Â Â $ 0.90 Â Â Â Â Â Â Â Granted Â Â 2,210,700 Â Â $ 0.79 Â Â Â Â Â Â Â Exercised Â Â - Â Â $ - Â Â Â Â Â Â Â Forfeitures and cancellations Â Â (57,848 ) Â $ 0.76 Â Â Â Â Â Â Â Balances as of June 30, 2024 Â Â 9,183,927 Â Â $ 0.87 Â Â Â 7.61 Â Â $ 19 Â Options exercisable as of June 30, 2024 Â Â 4,813,600 Â Â $ 0.96 Â Â Â 6.51 Â Â $ 8 Â (a) Aggregate intrinsic value in this table was calculated as the positive difference, if any, between the closing price per share of the Companyâ€™s common stock on June 28, 2024 of $0.69 and the price of the underlying options.At June 30, 2024, unamortized stock compensation for stock options was $4.7 million, with a weighted-average recognition period of 2.71 years.Stock-Based Compensation ExpenseThe non-cash stock-based compensation expense for all stock awards, net of forfeitures recognized as they occur, that was recognized in the condensed consolidated statements of operations is as follows (in thousands):Â Â Â Three Months EndedJune 30, Â Â Six Months EndedJune 30, Â Â Â 2024 Â Â 2023 Â Â 2024 Â Â 2023 Â Research and development Â $ 368 Â Â $ 377 Â Â $ 738 Â Â $ 787 Â General and administrative Â Â 584 Â Â Â 557 Â Â Â 1,186 Â Â Â 1,185 Â Total Â $ 952 Â Â $ 934 Â Â $ 1,924 Â Â $ 1,972 Â Common Stock Reserved for Future IssuanceCommon stock reserved for future issuance is as follows:Â Â Â June 30, Â Â December 31, Â Â Â 2024 Â Â 2023 Â Stock options issued and outstanding Â Â 9,183,927 Â Â Â 7,031,075 Â Warrants for common stock Â Â 1,366,141 Â Â Â 1,366,141 Â Awards available under the 2018 Equity Incentive Plan Â Â 203,549 Â Â Â 576,464 Â Awards available under the 2024 Inducement Plan Â Â 1,482,800 Â Â Á - Â Employee stock purchase plan Â Â 1,153,022 Â Â Â 979,383 Â Total Â Â 13,389,439 Â Â Â 9,953,063 Â Â 10. Income TaxesThe Company is subject to income tax in the United States (U.S.) as well as other tax jurisdictions in which it conducts business. Earnings from non-U.S. activities are subject to local country income tax. The Company does not provide for U.S. deferred income taxes on the undistributed earnings of its foreign subsidiaries as such earnings are reinvested indefinitely.The Companyâ€™s tax provision for interim periods is determined using an estimate of its annual effective tax rate, adjusted for discrete items arising in that quarter. In each quarter, the Company updates its estimate of the annual effective tax rate, and if the estimated annual tax rate changes, the Company makes a cumulative adjustment in that quarter. The Companyâ€™s quarterly tax provision, and its quarterly estimate of its annual effective tax rate, are subject to significant volatility due to several factors, including the Companyâ€™s ability to accurately predict its pre-tax income and loss in multiple jurisdictions. There was no income tax expense recorded for the three and six-month periods ended June 30, 2024. Income tax expense was $8,000 and $0.1 million for the three and six months ended June 30, 2023, respectively. The Companyâ€™s 2023 income tax expense was primarily attributable to domestic cash tax expense resulting from differences between book and tax treatment of certain items. The Company does not record a deferred tax provision as there is a full valuation allowance offsetting the Companyâ€™s net deferred tax assets.19 Â Â 11. Related Party TransactionsÂ On April 7, 2022, the Company entered into an agreement with Biocon, who is a holder of more than 5% of the Companyâ€™s common stock, to collaborate on and co-fund a Phase 2 clinical study of itolizumab in subjects with ulcerative colitis that is being conducted by Biocon in India. The Company expects its share of the total clinical study costs will be approximately $1.5 million. During each of the three-month periods ended June 30, 2024 and 2023, the Company recognized $0.2 million and $0.1 million, respectively, of research and development expense related to its portion of the total clinical study costs. During each of the six-month periods ended June 30, 2024 and 2023, the Company recognized $0.4 million and $0.2 million, respectively, of research and development expense related to its portion of the total clinical study costs. As of June 30, 2024 and December 31, 2023, the Company had accrued expenses totaling $0.3 million and $0.4 million, respectively, and $0.3 million and no amounts invoiced, respectively, by and payable to Biocon related to the Companyâ€™s portion of the total clinical study costs. In February 2020, the Company entered into a master services agreement with Syngene International Limited (Syngene), a wholly-owned subsidiary of Biocon, for CMC services associated with itolizumab development (the Syngene MSA). In July 2023, the Company issued a signed work order under the Syngene MSA totaling $5.4 million for CMC activities related to the development of a pre-filled syringe product presentation for itolizumab. Of the total work order value, $0.7 million is a firm commitment as of June 30, 2024. In addition, the Company is working with Biocon on several CMC projects in preparation for a potential BLA filing related to itolizumab and has entered into several purchase orders totaling approximately $6.1 million to support these CMC projects. During the three and six months ended June 30, 2024, the Company recognized research and development expenses totaling $1.1 million and $2.1 million, respectively, related to these CMC agreements. During the three and six months ended June 30, 2023, there were no material research and development expenses recognized related to these CMC agreements. As of June 30, 2024 and December 31, 2023, the Company had accrued expenses totaling $0.4 million and $0.7 million, respectively, and $1.2 million and an immaterial amount, respectively, was invoiced by and payable to Biocon and Syngene. Aforementioned expenses associated with work performed by Biocon or its affiliates related to itolizumab development during the Ono option period are reimbursed by Ono pursuant to the terms of the Asset Purchase Agreement. The Company classifies its accruals related to these activities as accrued expenses on the accompanying condensed consolidated balance sheets. The Company classifies amounts invoiced by and payable to Biocon and Syngene as accounts payable on the accompanying condensed consolidated balance sheets. 20 Â Item 2. Managementâ€™s Discussion and Analysis of Financial Condition and Results of Operations The following discussion and analysis of our financial condition and results of operations should be read in conjunction with our unaudited condensed consolidated financial statements and related notes included in this Quarterly Report on Form 10-Q and the audited financial statements and notes thereto as of and for the year ended December 31, 2023 and the related Managementâ€™s Discussion and Analysis of Financial Condition and Results of Operations, both of which are contained in our Annual Report on Form 10-K filed with the Securities and Exchange Commission, or SEC, on March 25, 2024. Unless the context requires otherwise, references in this Quarterly Report on Form 10-Q to â€œwe,â€ â€œus,â€ and â€œourâ€ refer to Equillium, Inc. Forward-Looking Statements The information in this discussion contains forward-looking statements and information within the meaning of Section 27A of the Securities Act of 1933, as amended, or the Securities Act, and Section 21E of the Securities Exchange Act of 1934, as amended, or the Exchange Act, which are subject to the â€œsafe harborâ€ created by those sections. These forward-looking statements include, but are not limited to, statements concerning our strategy, future operations, future financial position, future revenues, projected costs, prospects and plans and objectives of management. The words â€œanticipates,â€ â€œbelieves,â€ â€œestimates,â€ â€œexpects,â€ â€œintends,â€ â€œmay,â€ â€œplans,â€ â€œprojects,â€ â€œwill,â€ â€œwouldâ€ and similar expressions are intended to identify forward-looking statements, although not all forward-looking statements contain these identifying words. We may not actually achieve the plans, intentions, or expectations disclosed in our forward-looking statements and you should not place undue reliance on our forward-looking statements. Actual results or events could differ materially from the plans, intentions and expectations disclosed in the forward-looking statements that we make. These forward-looking statements involve risks and uncertainties that could cause our actual results to differ materially from those in the forward-looking statements, including, without limitation, the risks set forth in Part II, Item 1A, â€œRisk Factorsâ€ in this Quarterly Report on Form 10-Q and in our other filings with the SEC. The forward-looking statements are applicable only as of the date on which they are made, and we do not assume any obligation to update any forward-looking statements. Â Overview Â We are a clinical-stage biotechnology company leveraging a deep understanding of

immunobiology to develop novel therapeutics to treat severe autoimmune and inflammatory, or immuno-inflammatory, disorders with high unmet medical need. Our strategy is focused on advancing the clinical development of our product candidates, including potentially pursuing additional indications and acquiring new product candidates and platforms to expand our pipeline. We intend to commercialize our product candidates either independently or through partnerships or otherwise monetize our pipeline through strategic transactions. Our current clinical-stage product candidates consist of EQ101 and itolizumab (EQ001). EQ101 is a clinical-stage, first-in-class, selective, tri-specific inhibitor of IL-2, IL-9 and IL-15, key disease-driving, clinically validated cytokine targets aimed at addressing unmet needs across a range of immuno-inflammatory indications. Itolizumab (EQ001) is a clinical-stage, first-in-class anti-CD6 monoclonal antibody that selectively targets the CD6-ALCAM signaling pathway to downregulate pathogenic T effector cells while preserving T regulatory cells critical for maintaining a balanced immune response. This pathway plays a central role in modulating the activity and trafficking of T cells that drive a number of immuno-inflammatory diseases. We are also engaged in the discovery and optimization of additional peptide-based product candidates that selectively target multiple cytokines and are currently advancing the development of EQ302, a preclinical-stage, first-in-class, selective, bi-specific inhibitor of IL-15 and IL-21 for oral delivery. Our novel and differentiated pipeline of first-in-class immunology assets has the potential to address unmet medical needs in numerous areas, including dermatology, gastroenterology, rheumatology, hematology, transplant science, oncology and pulmonology. We are focused on developing EQ101, EQ302 and itolizumab (EQ001) as potential best-in-class, disease modifying treatments for multiple severe immuno-inflammatory disorders. We acquired the exclusive worldwide rights to EQ101 and a proprietary platform for discovering additional, novel multi-cytokine targeting product candidates, including EQ302, through the acquisition of Bioniz Therapeutics, Inc., or Bioniz, in February 2022. EQ101 and EQ302 are synthetic peptides engineered to specifically inhibit key disease-driving, clinically validated cytokine targets aimed at addressing unmet needs in a number of immuno-inflammatory indications. In November 2022, we initiated a Phase 2 proof-of-concept clinical study of EQ101 administered intravenously, or IV, in subjects with moderate to severe alopecia areata, or AA, in Australia and New Zealand. In June 2024, we announced positive topline data from that study. Based on those positive results and feedback from key opinion leaders in the treatment of AA, we believe further development of EQ101 in AA is warranted. We are proceeding with preparations to conduct a Phase 2b placebo-controlled, dose optimization study, which we expect to initiate before the end of 2025. We continue to make progress on a subcutaneous formulation of EQ101 which could potentially be introduced in the next study. We are currently conducting preclinical development of EQ302, including in vivo pharmacology and formulation development, to further characterize and optimize the product candidate. Pending positive findings, we expect to advance the preclinical development of EQ302 toward a potential regulatory filing to enable a first-in-human clinical study in the second half of 2025. 21 Â  In June 2024, we completed a Phase 1 first-in-human clinical study of another multi-cytokine targeting peptide, EQ102, in healthy volunteers in Australia. EQ102 is a bi-specific inhibitor of IL-15 and IL-21, which was also acquired as part of the Bioniz acquisition. In that Phase 1 study, EQ102 was generally well tolerated and demonstrated pharmacodynamic activity, but the bioavailability of the initial formulation was lower than expected. Preclinical and translational data have demonstrated that EQ302 has increased potency compared to EQ102, is both stable and permeable in the gut, and can be further modified for optimal systemic or gut-restricted activity. In December 2023, we announced that given our recent progress with EQ302 and its superior product profile relative to EQ102, we have transitioned away from further developing EQ102 and are instead advancing EQ302 towards the clinic for the potential treatment of patients with gastrointestinal diseases, including celiac disease, and skin diseases. We acquired our rights to itolizumab (EQ001) pursuant to a collaboration and license agreement with Biocon SA (subsequently assigned to Biocon Limited, or together, Biocon) in May 2017, which has been subsequently amended, or Biocon License. In March 2022, we initiated EQUATOR, a global Phase 3 pivotal clinical study of itolizumab (EQ001) in 200 patients with acute graft-versus-host disease, or aGVHD. The decision to initiate the EQUATOR study was based on findings from our completed Phase 1b clinical study in aGVHD, called EQUATE, and feedback from both the U.S. Food and Drug Administration, or FDA, and leading physicians in the field of hematopoietic stem cell transplantation. In August 2024, we announced a positive recommendation from the Independent Data Safety Monitoring Committee, or IDMC, to continue the EQUATOR study based on the IDMCâ€™s review of the interim analysis of unblinded efficacy and safety data of the first approximately 100 subjects. On August 1, 2024, we provided the IDMC's recommendation from the interim analysis to Ono Pharmaceutical Co., Ltd., or Ono, triggering the 90-day period for Ono to decide whether to exercise its option to acquire itolizumab, which results in the expiration of Onoâ€™s option period on October 30, 2024. We recently completed EQUALISE, a Phase 1b proof-of-concept clinical study of itolizumab (EQ001) in patients with systemic lupus erythematosus, or SLE, and lupus nephritis, or LN. In November 2023, we announced data from the Type B LN portion of the study presented at the annual meetings of the American College of Rheumatology and the American Society of Nephrology. That data represented all but the last patient in the follow-up period and demonstrated that itolizumab (EQ001) was well-tolerated and produced a clinically meaningful response in highly proteinuric subjects. In April 2024, we announced positive topline data from the Type B LN portion of EQUALISE and that the topline data had been delivered to Ono. We are also collaborating with Biocon and co-funding a Phase 2 clinical study of itolizumab in subjects with ulcerative colitis. The study, which is being conducted by Biocon in India and commenced in November 2022, is a randomized, double-blinded, placebo-controlled clinical study in up to 90 subjects, to evaluate the safety and efficacy of itolizumab in patients with moderate to severe ulcerative colitis. On December 5, 2022, we entered into the Asset Purchase Agreement with Ono pursuant to which we granted Ono an exclusive option to acquire our rights to itolizumab (EQ001), or the Option. These rights include all therapeutic indications and the rights to commercialize itolizumab (EQ001) in the United States, Canada, Australia, and New Zealand. In exchange for the Option, Ono paid us a one-time, upfront payment of an amount equal to JPY 3.5 billion, or $26.4 million. If Ono exercises the Option, Ono will pay us a one-time, payment of an amount equal to JPY 5.0 billion, or approximately $35.0 million based on the currency exchange rate quoted by MUFG Bank, Ltd on August 5, 2024. We expect Ono to make its option exercise decision in October 2024. We are also eligible to receive up to $101.4 million upon the achievement of certain clinical, regulatory and commercialization milestones, as well as continued reimbursement of itolizumab-related expenses and a markup on full time equivalent, or FTE, costs. Pursuant to the Asset Purchase Agreement, we are responsible for conducting all research and development of itolizumab (EQ001), which is being funded by Ono on a quarterly basis from July 1, 2022 through the option period. Unless terminated early, the option period will expire 90 days following the delivery of topline data from the EQUALISE clinical study in LN and the results of the interim analysis from the Phase 3 EQUATOR clinical study in aGVHD. In April 2024, we delivered topline data from the EQUALISE clinical study in LN to Ono, and on August 1, 2024 we delivered the results of the interim analysis from the Phase 3 EQUATOR clinical study in aGVHD to Ono, which results in the expiration of Ono's option period on October 30, 2024. The Asset Purchase Agreement can be terminated at any time by Ono upon written notice, provided that in limited circumstances Ono will be obligated to continue to reimburse us for research and development costs and expenses of itolizumab (EQ001) for a certain period of time following such termination. If Ono does not timely exercise its Option, the Asset Purchase Agreement and the Option will automatically terminate. The Asset Purchase Agreement also contains customary termination rights for both parties for material breach and an outside date (subject to limited adjustments) that permits either party to terminate the Asset Purchase Agreement if the closing has not occurred by December 31, 2025. We have a proprietary product discovery platform that we can leverage to design novel peptides to target and inhibit multiple cytokines that are involved in validated biological and disease pathways. For example, we recently highlighted preclinical data from EQ302, a preclinical-stage, first-in-class, selective, bi-specific inhibitor of IL-15 and IL-21 for oral delivery. We also have ongoing translational biology programs to assess the therapeutic utility of our product candidates in additional indications where the 22 Â  mechanism of action is believed to play an important role in the pathogenesis of a particular disease. Our selection of current and future indications is driven by our analysis of the scientific, translational, clinical and commercial rationale for advancing our product candidates into further development. Since our inception, substantially all of our efforts have been focused on organizing and staffing our company, business planning, raising capital, in-licensing rights to itolizumab (EQ001), conducting non-clinical research, including the initial preclinical development of EQ302, filing three Investigational New Drug applications, or INDs, conducting clinical development of EQ101, EQ102 and itolizumab (EQ001), conducting chemistry, manufacturing and controls, or CMC, activities in preparation for a potential biologics license application, or BLA, filing for itolizumab (EQ001), conducting formulation development work of our product candidates, conducting business development activities such as the acquisition of Bioniz, the Asset Purchase Agreement with Ono and other transactions not completed, initiating a stock repurchase program, and the general and administrative activities associated with operating a public company. Furthermore, in connection with the acquisition of Bioniz, we expanded our pipeline from one product candidate to multiple product candidates, all at various stages of development. This expansion may accelerate the rate at which our operating losses increase as we incur costs to further the development and seek regulatory approval for these product candidates. We have generated revenue from the Asset Purchase Agreement related to the one-time, upfront payment from Ono in exchange for the Option as well as from the itolizumab (EQ001) development funding from Ono. We have not generated any revenue from product sales, milestone payments or royalties. Since inception, we have primarily financed our operations through debt and equity financings and revenue generated from the Asset Purchase Agreement. We have incurred losses since our inception. For the six months ended June 30, 2024 and 2023, our net losses were $2.3 million and $7.3 million, respectively. As of June 30, 2024, we had an accumulated deficit of $188.0 million. Substantially all of our operating losses resulted from expenses incurred in connection with our research and development activities, non-clinical and clinical activities, acquired in-process research and development, and general and administrative costs associated with our operations. We expect to continue to incur significant expenses and increasing losses into the foreseeable future. We anticipate our expenses will increase substantially as we advance our research and development activities, including the ongoing and future clinical development of EQ101, EQ302 and itolizumab (EQ001), potentially expand the indications in which we conduct clinical development of our product candidates, potentially acquire and/or develop new product candidates, including preclinical drug candidates identified through our multi-cytokine targeting drug discovery platform, seek regulatory approval for and potentially commercialize any approved product candidates, hire additional personnel, protect our intellectual property and incur general corporate costs. If Ono does not exercise its option, we believe that our cash, cash equivalents and short-term investments as of June 30, 2024, will be sufficient to fund operations for at least the next 12 months from the date this Quarterly Report on Form 10-Q is filed with the SEC, based on certain assumptions that may prove to be inaccurate. Specifically, our projected cash runway assumes Ono continues to fund itolizumab (EQ001) development costs through October 2024, we pause further development of a pre-filled syringe, or PFS, presentation for itolizumab (EQ001) and we pause further CMC studies and other activities in preparation for a potential BLA filing for itolizumab (EQ001) without incurring additional costs. It also assumes no further repurchases of stock under our stock repurchase program, the reduction of certain discretionary compensation expenses and the elimination of non-essential discretionary expenditures, including travel. If Ono exercises its option, we believe that our cash, cash equivalents and short-term investments as of June 30, 2024, including the proceeds received from the exercise of Onoâ€™s option, will be sufficient to fund our operations at least through 2025 without implementing or taking into account any of the aforementioned actions or assumptions. We do not expect to generate any revenues from product sales unless and until we successfully complete development and obtain regulatory approval for EQ101, EQ302, or any future product candidate, which is unlikely to happen within the next 12 months, if ever. Further, under the Asset Purchase Agreement with Ono, our revenues related to itolizumab (EQ001) are limited to the upfront option fee already received, reimbursement of our development costs of itolizumab (EQ001) during the option period, and the potential option exercise fee and potential milestone payments. If Ono does not exercise its Option, we would not expect to generate any revenues from product sales of itolizumab (EQ001) unless and until we successfully complete development and obtain regulatory approval for itolizumab (EQ001), which is unlikely to happen within the next 12 months, if ever. Accordingly, until such time as we can generate significant revenue from sales of our product candidates, if ever, we expect to finance our cash needs through a combination of equity offerings, debt financings, and collaboration and license agreements, such as our Asset Purchase Agreement with Ono. However, we may not be able to secure additional financing or enter into such other arrangements in a timely manner or on favorable terms, if at all. As a result of the conflict between Russia and Ukraine, the conflict in the Middle East, bank failures, inflationary pressures on the economy and monetary policy responses by government agencies and other macroeconomic factors, the global credit and financial markets have experienced extreme volatility, including diminished liquidity and credit availability, declines in consumer confidence, declines in economic growth and uncertainty about economic stability. If equity and credit markets deteriorate, it may make any necessary debt or equity financing more difficult to obtain, more costly and/or more dilutive. Our failure to raise capital or enter into such other arrangements when needed would have a negative impact on our financial condition and could force us to delay, reduce or terminate our research and development programs or other operations, or grant rights to develop and market product candidates that we would otherwise prefer to develop and market ourselves. Â  23 Â  Financial Overview Â  Revenue To date, we have not generated any revenues from therapeutic product sales, developmental milestones or royalties. For the six months ended June 30, 2024 and 2023, our revenues were derived from development funding from Ono and recognition of deferred revenue associated with an upfront payment under the Asset Purchase Agreement. In the future, we may generate revenue from collaboration or license agreements we may enter into with respect to our product candidates, including further revenue such as development funding and potential option exercise and milestone payments from the Asset Purchase Agreement, as well as product sales from any approved product, which approval is unlikely to happen within the next 12 months, if ever. Our ability to generate product revenues will depend on the successful development and eventual commercialization of EQ101, EQ302, itolizumab (EQ001) if Ono does not exercise its option, and any future product candidates. If we fail to complete the development of EQ101, EQ302, itolizumab (EQ001) or any future product candidates in a timely manner, or to obtain regulatory approval for our product candidates, our ability to generate future revenue and our results of operations and financial position would be materially adversely affected. Asset Purchase Agreement with Ono Pharmaceutical Co., Ltd. On December 5, 2022, we entered into the Asset Purchase Agreement pursuant to which we granted Ono the Option in exchange for a one-time, upfront payment of an amount equal to JPY 3.5 billion, or $26.4 million. These rights include all therapeutic indications and the rights to commercialize itolizumab in the United States, Canada, Australia, and New Zealand. If Ono exercises the Option, we will receive JPY 5.0 billion, or approximately $35.0 million based on the currency exchange rate quoted by MUFG Bank, Ltd. on August 5, 2024. We are also eligible to receive up to $101.4 million upon achievement of certain clinical, regulatory and commercialization milestones, as well as continued reimbursement of itolizumab-related expenses and a markup on FTE costs. We are responsible for conducting all research and development of itolizumab, which is being funded by Ono on a quarterly basis from July 1, 2022, through the option period. Unless terminated early, the option period will expire 90 days following the delivery of topline data from the EQUALISE clinical study in LN and the results of the interim analysis from the Phase 3 EQUATOR clinical study in aGVHD. In April 2024, we delivered topline data from the EQUALISE clinical study in LN to Ono, and on August 1, 2024 we delivered the results of the interim analysis from the Phase 3 EQUATOR clinical study in aGVHD to Ono, which results in the expiration of Ono's option period on October 30, 2024. During the three and six months ended June 30, 2024, we recognized $13.9 million and $24.5 million of revenue under our Asset Purchase Agreement with Ono, respectively. During the three and six months ended June 30, 2023, we recognized $9.1 million and $18.0 million of revenue under our Asset Purchase Agreement with Ono, respectively. As of June 30, 2024, aggregate deferred revenue related to the Asset Purchase Agreement was $8.4 million. Research and Development Expenses Research and development expenses primarily consist of costs associated with our non-clinical research and clinical development of our product candidates, as well as costs paid to contract manufacturing organizations, or CMOs, and to Biocon and its affiliates in connection with clinical product supply, formulation and device development, and the performance of CMC activities required for a potential BLA filing of itolizumab. Our research and development expenses include: â€¢salaries and other related costs, including stock-based compensation and benefits, for personnel in research and development functions; â€¢per patient clinical study costs; â€¢external research and development expenses incurred under arrangements with third parties, such as consultants and advisors for research and development; â€¢costs of services performed by third parties, such as contract research organizations, or CROs, that conduct research and development activities on our behalf; â€¢costs related to preparing and filing three INDs with the FDA and other regulatory interactions and submissions; â€¢pharmacovigilance costs related to global drug safety monitoring and reporting; â€¢external expenses related to CMC, formulation and device development, and supply of drug product; and â€¢costs related to general overhead expenses such as travel, insurance, rent expenses, lab supplies and equipment associated with our research and development activities. 24 Â  Â  We expense research and development costs as incurred. We account for nonrefundable advance payments for goods and services that will be used in future research and development activities as expenses when the service has been performed or when the goods have been received. Our direct research and development expenses consist principally of external costs, such as fees paid to CROs and consultants in connection with our non-clinical research and clinical development, as well as costs paid to CMOs and to Biocon and its affiliates in connection with clinical product supply, formulation and device development, and the performance of CMC activities required for a potential BLA filing of itolizumab. Â  Equillium Australia Pty Ltd, or Equillium Australia, a wholly-owned subsidiary of Equillium, Inc., is eligible under the Australian Research and Development Tax Incentive Program, or the Tax

Incentive, to obtain a cash refund from the Australian Taxation Office, or ATO, for eligible research and development expenditures. The cash refund is received by Equillium Australia, upon filing of a claim in connection with Equillium Australiaâ€™s annual income tax return. The Tax Incentive is a self-assessed program whereby Equillium Australia must assess its eligibility each year to determine (i) if the entity is eligible, (ii) if the specific research and development activities are eligible and (iii) if the individual research and development expenditures have nexus to such research and development activities. Equillium Australia evaluates its eligibility under the Tax Incentive as of each balance sheet date based on the most current and relevant data available. Equillium Australia is able to continue to claim the Tax Incentive for as long as it remains eligible and continues to incur eligible research and development expenditures. The estimated Tax Incentive refund amounts are recognized as a reduction to research and development expense when there is reasonable assurance that the Tax Incentive refund amounts will be received, the relevant expenditure has been incurred, and the amount can be reliably measured. We plan to substantially increase our research and development expenses for the foreseeable future as we advance the development of EQ101, EQ302, and itolizumab (EQ001) if Ono does not exercise its option, potentially expand the number of indications for which we are developing those product candidates, and potentially acquire or develop new product candidates. The successful development of EQ101, EQ302 and itolizumab (EQ001) is highly uncertain. At this time, due to the inherently unpredictable nature of pre-clinical and clinical development, we cannot reasonably estimate the nature, timing or costs of the efforts that will be necessary to complete the remainder of the development of our product candidates or the period, if any, in which material net cash inflows from the sales from our product candidates may commence. Clinical development timelines, the probability of success, and development costs can differ materially from expectations. Â  Completion of clinical studies may take several years or more, and the length of time generally varies according to the type, complexity, novelty, and intended use of a product candidate. The cost of clinical studies may vary significantly over the life of a project as a result of differences arising during clinical development, including, among others: â€¢per patient clinical study costs; â€¢the number of clinical studies required for approval; â€¢the number of sites and the number of countries included in our clinical studies; â€¢the length of time required to enroll suitable patients; â€¢the inefficiencies and additional costs related to any delays and potential restarts of clinical studies; â€¢the number of doses that patients receive; â€¢the number of patients that participate in our clinical studies; â€¢the drop-out or discontinuation rates of patients in our clinical studies; â€¢the duration of patient follow-up; â€¢potential additional safety monitoring or other studies requested by regulatory agencies; â€¢the number and complexity of procedures, analyses and tests performed during our clinical studies; â€¢the costs of procuring drug product for our clinical studies; â€¢the phase of development of the product candidate; and â€¢the efficacy and safety profile of the product candidate. Â  General and Administrative Expenses Â  General and administrative expenses consist primarily of salaries and other related costs, including stock-based compensation and benefits, and consulting fees for executive, human resources, investor relations, finance, and accounting functions. Other significant costs include legal fees relating to patent and corporate matters, insurance, travel, board expenses, facility costs and taxes. 25 Â  We anticipate that our general and administrative expenses will increase in future periods, reflecting an expanding infrastructure, increased legal, audit, tax and other professional fees associated with being a public company and maintaining compliance with stock exchange listing and SEC requirements, director and officer insurance premiums associated with being a public company, and accounting and investor relations costs. In addition, if we obtain regulatory approval for any product candidate, we expect to incur expenses associated with building the infrastructure and capabilities to commercialize such product. However, the timing of any such approval is highly uncertain, and it may be several years, if ever, that we receive any such regulatory approval. Interest Expense Interest expense consists of interest and amortization of discounts on our prior term loans payable. Interest Income Interest income consists primarily of interest income earned on cash, cash equivalents and short-term investments, and is recognized when earned. Other Income (Expense), net Other income (expense), net consists primarily of net foreign currency transaction gains and losses related to our Australian subsidiary. Â  Income Tax Expense Â  Income tax expense consists of federal and state income tax expense. Results of Operations Comparison of the Three and Six Months Ended June 30, 2024 and 2023 Â  The following table sets forth our results of operations for the three and six months ended June 30, 2024 and 2023 (in thousands): Â  Â  Â  Three Months EndedJune 30, Â  Â  Six Months EndedJune 30, Â  Â  Â  2024 Â  Â  2023 Â  Â  2024 Â  Â  2023 Â  Revenue Â  $ 13,853 Â  Â  $ 9,124 Â  Â  $ 24,542 Â  Â  $ 18,003 Â  Research and development Â  Â  10,808 Â  Â  Â  9,610 Â  Â  Â  20,551 Â  Â  Â  18,882 Â  General and administrative Â  Â  3,145 Â  Â  Â  3,105 Â  Â  Â  6,883 Â  Â  Â  6,820 Â  Interest expense Â  Â  - Â  Â  Â  (259 ) Â  Â  - Â  Â  Â  (491 ) Interest income Â  Â  371 Â  Â  Â  627 Â  Â  Â  811 Â  Â  Â  1,266 Â  Other income (expense), net Â  Â  197 Â  Â  Â  (112 ) Â  Â  (185 ) Â  Â  (291 ) Income tax expense Â  Â  - Â  Â  Â  8 Â  Â  Â  - Â  Â  Â  68 Â  Â  Revenue During the three and six months ended June 30, 2024, we recognized revenue of $13.9 million and $24.5 million, respectively, under our Asset Purchase Agreement with Ono. For the three months ended June 30, 2024, development funding represented $9.2 million and amortization of the upfront payment represented $4.7 million. For the six months ended June 30, 2024, development funding represented $17.2 million and amortization of the upfront payment represented $7.3 million, of which $1.3 million represented an increase to revenue resulting from a change in the estimate of the duration of the option period under our Asset Purchase Agreement with Ono. During the three and six months ended June 30, 2023, we recognized revenue of $9.1 million and $18.0 million, respectively, under our Asset Purchase Agreement with Ono. For the three months ended June 30, 2023, development funding represented $6.8 million and amortization of the upfront payment represented $2.3 million. For the six months ended June 30, 2023, development funding represented $13.5 million and amortization of the upfront payment represented $4.5 million. Â  Research and Development Expenses Research and development expenses were $10.8 million and $20.6 million for the three and six months ended June 30, 2024, respectively, compared to $9.6 million and $18.9 million for the three and six months ended June 30, 2023, respectively. The increase of $1.2 million in research and development expenses for the three months ended June 30, 2024, compared to the same period in 2023, was primarily driven by the following changes: â€¢$0.9 million increase in expenses associated with CMC activities primarily performed by Biocon necessary to support a potential BLA filing related to our EQUATOR clinical study; 26 Â  â€¢$0.2 million increase in consulting expenses; â€¢$0.1 million increase in research and development expenses associated with the recording of a lower Tax Incentive benefit from the ATO as a reduction of research and development expenses associated with our EQ101 and EQ102 clinical studies in Australia; â€¢$0.1 million increase in employee compensation and benefits, primarily related to increased headcount; and â€¢$0.1 million increase in non-clinical research expenses related to itolizumab (EQ001); offset by â€¢$0.2 million decrease in clinical study expenses primarily driven by our EQUALISE and EQ102 clinical studies, partially offset by higher costs for our EQUATOR clinical study. Â  The increase of $1.7 million in research and development expenses for the six months ended June 30, 2024, compared to the same period in 2023, was primarily driven by the following changes: â€¢$1.9 million increase in expenses associated with CMC activities primarily performed by Biocon necessary to support a potential BLA filing related to our EQUATOR study; â€¢$0.6 million increase in drug substance expenses for potential advancement of EQ101 clinical development; â€¢$0.6 million increase in employee compensation and benefits, primarily related to increased headcount; and â€¢$0.5 million increase in consulting expenses; offset by â€¢$1.6 million decrease in clinical study expenses primarily driven by our EQ102 clinical study and to a lesser extent by our EQUALISE study, partially offset by higher costs for our EQUATOR and EQ101 clinical studies; â€¢$0.2 million decrease in research and development expenses associated with the recording of a greater Tax Incentive benefit from the ATO as a reduction to research and development expenses associated with our EQ101 and EQ102 clinical studies in Australia; and â€¢$0.1 million decrease in non-clinical research expenses related to itolizumab (EQ001). General and Administrative Expenses Â  General and administrative expenses were $3.1 million and $6.9 million for the three and six months ended June 30, 2024, respectively, compared to $3.1 million and $6.8 million for the three and six months ended June 30, 2023, respectively. General and administrative expenses for the three and six month periods ended June 30, 2024 remained relatively constant to the same periods in 2023. Interest Expense Â  There was no interest expense for each of the three and six months ended June 30, 2024. Interest expense was $0.3 million and $0.5 million for the three and six months ended June 30, 2023, respectively. Interest expense consists of interest on our prior term notes payable, which were paid off in May 2023. Â  Interest Income Â  Interest income was $0.4 million and $0.8 million for the three and six months ended June 30, 2024, respectively, compared to $0.6 million and $1.3 million for the three and six months ended June 30, 2023. The decrease was primarily due to lower average cash, cash equivalents and short-term investment balances in 2024 compared to 2023. Â  Other Income (Expense), net Â  Other income (expense), net was $0.2 million of other income, net and $0.2 million of other expense, net, for the three and six months ended June 30, 2024, respectively, compared to $0.1 million and $0.3 million of other expense, net, for the three and six months ended June 30, 2023, respectively. The changes in both the three and six months ended June 30, 2024 compared to the same periods in 2023 were primarily driven by changes in foreign currency transaction unrealized gains and losses. Â  Income Tax Expense Â  There was no income tax expense for each of the three and six months ended June 30, 2024. Income tax expense was $8,000 and $0.1 million for the three and six months ended June 30, 2023, respectively. Our 2023 income tax expense was primarily attributable to 27 Â  domestic cash tax expense resulting from differences between book and tax treatment of certain items. We do not record a deferred tax provision as there is a full valuation allowance offsetting our deferred tax assets. Liquidity and Capital Resources Â  From inception through June 30, 2024, we have financed our operations primarily through the sale of equity and debt securities and income generated from our Asset Purchase Agreement with Ono as described in more detail in the Sources of Liquidity section below. As of June 30, 2024, we had an accumulated deficit of $188.0 million and anticipate that we will continue to incur net losses for the foreseeable future. As of June 30, 2024, we had $11.1 million in cash and cash equivalents and $22.2 million in short-term investments. Sources of Liquidity Â  2023 ATM Facility In October 2023, we entered into an at-the-market facility with Jefferies LLC, or Jefferies, under which we may offer and sell shares of our common stock having an aggregate offering price of up to $21.95 million from time to time through Jefferies acting as our sales agent, or the 2023 ATM Facility. As of the filing of this Quarterly Report on Form 10-Q, we have not sold any shares under the 2023 ATM Facility. Â  Asset Purchase Agreement with Ono On December 5, 2022, we entered into the Asset Purchase Agreement with Ono, pursuant to which we granted Ono the exclusive right, but not the obligation, to acquire our rights to itolizumab. These rights include all therapeutic indications and the rights to commercialize itolizumab in the United States, Canada, Australia, and New Zealand. In exchange for the Option, Ono paid us a one-time upfront payment of an amount equal to JPY 3.5 billion, or $26.4 million. If Ono exercises the Option, Ono will pay us a one-time, payment of an amount equal to JPY 5.0 billion, or approximately $35.0 million based on the currency exchange rate quoted by MUFG Bank Ltd. on August 5, 2024. We are also eligible to receive up to $101.4 million upon the achievement of certain clinical, regulatory and commercialization milestones, as well as continued reimbursement of itolizumab-related expenses and a markup on FTE costs. As of June 30, 2024, we have not received the option exercise payment or any milestone payments. We are responsible for conducting all research and development of itolizumab, which is being funded by Ono on a quarterly basis from July 1, 2022 through the option period. The option period will expire 90 days following the delivery of topline data from the EQUALISE clinical study in LN and the results of the interim analysis from the Phase 3 EQUATOR clinical study in aGVHD. In April 2024, we delivered topline data from the EQUALISE clinical study in LN to Ono and on August 1, 2024 we delivered the results of the interim analysis from the Phase 3 EQUATOR clinical study in aGVHD to Ono, which results in the expiration of the option period on October 30, 2024. We expect Ono to make its option exercise decision in October 2024. As of June 30, 2024, we have received $53.1 million in development funding from Ono. Â  Funding Requirements Â  We expect our expenses to increase substantially in connection with our ongoing and future activities, particularly as we advance and expand our clinical development of EQ101 and itolizumab (EQ001) if Ono does not exercise its option, including potential new indications, and potentially advance preclinical research of EQ302 and other novel preclinical drug candidates identified through our multi-cytokine targeting drug discovery platform. We expect that our primary uses of capital will be for clinical development, non-clinical research, CMC activities, formulation and device development, product supply, potential acquisition of new products, potential repurchases of shares of our common stock under our stock repurchase program, legal and other regulatory compliance expenses, employee compensation and related expenses, insurance premiums, working capital and other general overhead costs. In July 2023, our board of directors authorized a stock repurchase program pursuant to which we may repurchase up to $7.5 million of shares of our common stock through December 31, 2024. Under the program, we may repurchase shares of common stock during the term of the program through open market transactions or such other transactions as our board of directors or designated committee thereof may approve from time to time. The timing and amount of repurchases, if any, will depend on a variety of factors, including the price of our common stock, alternative investment opportunities, our cash resources, restrictions under any of our agreements, corporate and regulatory requirements and market conditions. As of June 30, 2024, we repurchased 298,385 shares of our common stock under the stock repurchase program for a total of $0.3 million. There have been no repurchases of our common stock under the 28 Â  stock repurchase program since June 30, 2024 and through the date of the filing of this Quarterly Report on Form 10-Q. We expect to fund any future repurchase of shares of our common stock, if any, under the program with existing cash and cash equivalents. If Ono does not exercise its option, we believe that our cash, cash equivalents and short-term investments as of June 30, 2024, will be sufficient to fund operations for at least the next 12 months from the date this Quarterly Report on Form 10-Q is filed with the SEC, based on certain assumptions that may prove to be inaccurate. Specifically, our projected cash runway assumes Ono continues to fund itolizumab (EQ001) development costs through October 2024, we pause further development of a PFS presentation for itolizumab (EQ001) and we pause further CMC studies and other activities in preparation for a potential BLA filing for itolizumab (EQ001) without incurring additional costs. It also assumes no further repurchases of stock under our stock repurchase program, the reduction of certain discretionary compensation expenses and the elimination of non-essential discretionary expenditures, including travel. If Ono exercises its option, we believe that our cash, cash equivalents and short-term investments as of June 30, 2024, including the proceeds received from the exercise of Onoâ€™s option, will be sufficient to fund our operations at least through 2025 without implementing or taking into account any of the aforementioned actions or assumptions. Onoâ€™s option to acquire our rights to itolizumab (EQ001), including the timing of when Ono may make its option decision, materially impacts our ability to accurately forecast our operating runway. While we have planned budgets for various outcomes, there can be no certainty that we have captured all potential scenarios. As of the filing of this Quarterly Report on Form 10-Q, assuming Onoâ€™s option expires unexercised on October 30, 2024, we anticipate needing to reduce our cash burn between November 2024 and the end of August 2025 by approximately $10 million to fund our operations for at least the next 12 months, which we expect to be able to achieve through reductions to a variety of discretionary spending. To the extent we are unable to sufficiently reduce our expenditures to provide for a cash runway extending beyond at least the next 12 months, we anticipate raising additional capital, including potentially through accessing the 2023 ATM Facility, or other means that may be available to us. If we are unable to access our 2023 ATM Facility or otherwise raise additional capital, we may need to implement further cost cutting measures, which may require us to discontinue the development of certain of our product candidates or result in the delay of their development and commercialization, if approved. We have based these estimates on assumptions that may prove to be wrong, and we could use our capital resources sooner than we expect. Furthermore, our operating plans may change, and we may need additional funds sooner than planned. Additionally, the process of testing product candidates in clinical studies is costly, and the timing of progress in these studies is uncertain. Because the outcome of these efforts is uncertain, we cannot estimate the actual amounts necessary to successfully complete the development and commercialization of EQ101, EQ302 and itolizumab (EQ001) or any of our other product candidates or whether, or when, we may achieve profitability. Â  Our future capital requirements will depend on many factors, including: â€¢whether Ono exercises its option and the extent to which milestones payments, if any, are received: â€¢the initiation, progress, timing, costs and results of our ongoing and future clinical studies of EQ101 and itolizumab (EQ001) and other product candidates, including as such activities may be adversely impacted by public health epidemics or outbreaks, the evolving conflict between Russia and Ukraine, the conflict in the Middle East and bank failures; â€¢the potential advancement and cost of preclinical research of EQ302 and other novel preclinical drug candidates identified by our multi-cytokine targeting drug discovery platform; â€¢the number and scope of indications we decide to pursue for the development of our product candidates; â€¢the cost, timing and outcome of regulatory review of any BLA or New Drug Application, or NDA, we may submit for our product candidates; â€¢the costs and timing of manufacturing EQ101 and itolizumab (EQ001) and other product candidates; â€¢the costs of drug formulation research and development; â€¢the costs of preparing, filing and prosecuting patent applications, maintaining and enforcing our intellectual property rights and defending intellectual property-related claims; â€¢our efforts to enhance operational systems and our ability to attract, hire and retain qualified personnel, including personnel to support the development of our product candidates; â€¢the costs associated with being a public company; â€¢our ability to enter into partnerships or otherwise monetize our pipeline through strategic transactions on a timely basis, on terms that are favorable to us, or at all; â€¢the terms and timing of establishing and maintaining collaborations, licenses and other similar arrangements; 29 Â  â€¢the extent to which we acquire or in-license other product candidates and technologies or engage in in-house discovery and preclinical research of new product candidates, for example EQ302; â€¢the legal and other transactional costs associated with our business development activities; and â€¢the cost associated with commercializing EQ101 and itolizumab (EQ001) or any of our other product candidates, if approved for commercial sale. Until such time as we can generate substantial product revenues, if ever, we expect to finance our cash needs through a combination of equity offerings, debt financings,

and collaboration and license agreements, such as our Asset Purchase Agreement with Ono. The sale of additional equity or convertible debt could result in additional dilution to our stockholders and the terms of these securities may include liquidation or other preferences that adversely affect the rights of our existing common stockholders. The incurrence of debt financing would result in debt service obligations and the governing documents would likely include operating and financing covenants that would restrict our operations. As a result of the conflict between Russia and Ukraine, the conflict in the Middle East, bank failures, inflationary pressures on the economy and monetary policy responses taken by government agencies and other macroeconomic factors, the global credit and financial markets have experienced extreme volatility, including diminished liquidity and credit availability, declines in consumer confidence, declines in economic growth and uncertainty about economic stability. There can be no assurance that further deterioration in credit and financial markets and confidence in economic conditions will not occur. If equity and credit markets deteriorate, it may make any necessary debt or equity financing more difficult to obtain, more costly and/or more dilutive. If we raise additional funds through collaboration or license agreements, we may have to relinquish valuable rights to our technologies, future revenue streams, research programs or product candidates or grant licenses on terms that may not be favorable to us and/or that may reduce the value of our common stock. If we are unable to raise capital when needed or on attractive terms, we would be forced to delay, reduce or eliminate our research and development programs or other operations. Any of these actions could have a material effect on our business, financial condition and results of operations. We have experienced net losses and negative cash flows from operating activities since our inception and expect to continue to incur net losses into the foreseeable future. We had an accumulated deficit of $188.0 million as of June 30, 2024. We expect operating losses and negative cash flows to continue for at least the next several years as we incur costs related to the development of EQ101, EQ302 and itolizumab (EQ001) if Ono does not exercise its option, and any of our other product candidates. Â  Material Cash Requirements Our expected material cash requirements are comprised of contractually obligated expenditures, including amounts due under our operating leases. For additional information relating to our leases, see Note 7 of the Notes to our Condensed Consolidated Financial Statements included in this Quarterly Report on Form 10-Q. We have no material non-cancelable purchase commitments with service providers, as we have generally contracted on a cancelable, purchase order basis. Our expected material cash requirements do not include potential contingent payments upon the achievement by us of regulatory and commercial milestones that we may be required to make under the terms of the merger agreement pursuant to which we acquired Bioniz, nor do they include potential contingent payments upon the achievement by us of regulatory and commercial milestones or royalty payments that we may be required to make under license agreements we have entered into or may enter into with various entities pursuant to which we have in-licensed certain intellectual property, including the Biocon License. For further details on the potential contingent payments related to our acquisition of Bioniz and related to the Biocon License, see Notes 5 and 8 of the Notes to our Condensed Consolidated Financial Statements included in this Quarterly Report on Form 10-Q. Cash Flows The following table sets forth the primary sources and uses of cash for each of the periods set forth below (in thousands): Â  Â  Â  Six Months EndedJune 30, Â  Â  Â  2024 Â  Â  2023 Â  Net cash (used in) provided by: Â  Â  Â  Â  Â  Â  Operating activities Â  $ (8,070 ) Â  $ (14,210 ) Investing activities Â  Â  (4,182 ) Â  Â  (10,181 ) Financing activities Â  Â  91 Â  Â  Â  (9,047 ) Effect of exchange rate changes on cash Â  Â  2 Â  Â  Â  (45 ) Net decrease in cash and cash equivalents Â  $ (12,159 ) Â  $ (33,483 ) Â  Operating Activities Â  During the six months ended June 30, 2024, cash used in operating activities was $8.1 million compared to $14.2 million during the six months ended June 30, 2023. Cash used in operating activities during the six months ended June 30, 2024 primarily related to our 30 Â  net loss of $2.3 million, adjusted for non-cash items of $1.6 million, primarily consisting of non-cash stock-based compensation expenses, and net cash outflows from changes in deferred revenue and other operating assets and liabilities of $7.4 million. Cash used in operating activities during the six months ended June 30, 2023 primarily related to our net loss of $7.3 million, adjusted for non-cash items of $1.9 million, primarily consisting of non-cash stock-based compensation expenses, and net cash outflows from changes in deferred revenue and other operating assets and liabilities of $8.8 million. Investing Activities Net cash used in investing activities for the six months ended June 30, 2024 and 2023 were outflows of $4.2 million and $10.2 million, respectively, and primarily reflect the purchases of short-term investments offset by the sales and maturities of short-term investments. Â  Financing Activities Net cash provided by financing activities totaled $0.1 million during the six months ended June 30, 2024 and was attributed to cash received from employee stock purchases related to our Employee Stock Purchase Plan. Net cash used in financing activities totaled $9.0 million during the six months ended June 30, 2023, driven by payments totaling $9.1 million related to our former loan and security agreement with Oxford Finance LLC and SVB, or Loan Agreement, offset by $0.1 million of cash received from employee stock purchases related to our Employee Stock Purchase Plan. On May 25, 2023, we terminated our Loan Agreement and prepaid in full all outstanding amounts. The total payments made in the six months ended June 30, 2023 were $9.1 million, comprised of (i) principal amounts outstanding as of December 31, 2022 totaling $8.6 million, (ii) a prepayment fee of approximately $62,000, and (iii) a final payment fee of approximately $0.5 million. As of June 30, 2023, we had no further obligations under the Loan Agreement. Off-Balance Sheet Arrangements We did not have during the periods presented, and we do not currently have, any off-balance sheet arrangements, as defined under SEC rules, and similarly did not and do not have any holdings in variable interest entities. We do have certain contingent consideration liabilities in the form of potential milestone payments that are included in our Biocon License and in our merger agreement with Bioniz which are not reflected in our balance sheet. However, based on our current operating plans and our assessment of the probability and potential timing of such payments, we believe those payments, if any, are remote and highly unlikely to come due within the next 12 months. Â  Critical Accounting Policies and Estimates Â  Our condensed consolidated financial statements are prepared in accordance with U.S. generally accepted accounting principles. The preparation of our condensed consolidated financial statements requires us to make estimates, assumptions and judgments that affect the reported amounts of assets, liabilities, costs and expenses, and related disclosures. We base our estimates and assumptions on historical experience and other factors that we believe to be reasonable under the circumstances. We evaluate our estimates and assumptions on an ongoing basis. Our actual results may differ from these estimates. There have been no changes to our critical accounting policies and estimates described in our Annual Report on Form 10-K for the year ended December 31, 2023, filed with the SEC on March 25, 2024, that have had a material impact on our condensed consolidated financial statements and related notes. Â  Recently Issued Accounting Pronouncements Â  See Note 2 to our unaudited condensed consolidated financial statements included elsewhere in this Quarterly Report on Form 10-Q for a summary of recently issued and adopted accounting pronouncements. Item 3. Quantitative and Qualitative Disclosures About Market Risk Not required for smaller reporting companies. 31 Â  Item 4. Controls and Procedures Evaluation of Disclosure Controls and Procedures We maintain disclosure controls and procedures, as defined in Rules 13a-15(e) and 15d-15(e) under the Exchange Act that are designed to ensure that information required to be disclosed in our periodic and current reports that we file with the SEC is recorded, processed, summarized and reported within the time periods specified in the SECâ€™s rules and forms, and that such information is accumulated and communicated to our management, including our Chief Executive Officer and Chief Financial Officer, as appropriate, to allow timely decisions regarding required disclosure. In designing and evaluating the disclosure controls and procedures, management recognized that any controls and procedures, no matter how well designed and operated, can provide only reasonable and not absolute assurance of achieving the desired control objectives. In reaching a reasonable level of assurance, management necessarily was required to apply its judgment in evaluating the cost-benefit relationship of possible controls and procedures. In addition, the design of any system of controls also is based in part upon certain assumptions about the likelihood of future events, and there can be no assurance that any design will succeed in achieving its stated goals under all potential future conditions. Over time, controls may become inadequate because of changes in conditions, or the degree of compliance with policies or procedures may deteriorate. Because of the inherent limitations in a cost-effective control system, misstatements due to error or fraud may occur and not be detected. As of June 30, 2024, we carried out an evaluation, under the supervision and with the participation of our management, including our Chief Executive Officer and Chief Financial Officer, of the effectiveness of the design and operation of our disclosure controls and procedures. Based on this evaluation, our Chief Executive Officer and Chief Financial Officer concluded that our disclosure controls and procedures were effective at the reasonable assurance level as of June 30, 2024. There has been no change in our internal control over financial reporting during our most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting. 32 Â  PART II - OTHER INFORMATION Item 1. Legal Proceedings None. Item 1A. Risk Factors RISK FACTORS SUMMARY We face many risks and uncertainties, as more fully described in this section under the heading â€œRisk Factors.â€ Some of these risks and uncertainties are summarized below. The summary below does not contain all of the information that may be important to you, and you should read this summary together with the more detailed discussion of these risks and uncertainties contained in â€œRisk Factors.â€ â€¢We have incurred significant losses since our inception, expect to incur significant losses for the foreseeable future and may never achieve or maintain profitability; â€¢We will require substantial additional funding to continue and complete the development and any commercialization of EQ101 and EQ302, and if Ono does not exercise its option, itolizumab (EQ001), and any future product candidates. If we are unable to raise this capital when needed, we may be forced to delay, reduce or eliminate our research and development programs or other operations; â€¢Raising additional capital may cause dilution to our stockholders, restrict our operations or require us to relinquish rights to our technologies or product candidates; â€¢We are highly dependent on the successful development of our current product candidates, EQ101, EQ302 and itolizumab (EQ001), and we may not be able to obtain regulatory or marketing approval of, or successfully commercialize, these product candidates in any of the indications for which we plan to develop them; â€¢Any delays in the commencement or completion, or termination or suspension, of our ongoing, planned or future clinical studies could result in increased costs to us, delay or limit our ability to raise capital or generate revenue and adversely affect our commercial prospects; â€¢Interim, topline or preliminary data from our clinical studies that we announce or publish from time to time may change as more patient data become available and are subject to audit and verification procedures that could result in material changes in the final data; â€¢We are and may become further dependent on Ono for funding the clinical development and commercialization of itolizumab (EQ001). If Ono terminates our Asset Purchase Agreement, does not exercise its option, or does not achieve the milestones specified in the Asset Purchase Agreement, our business and financial condition would be adversely impacted; â€¢We have licensed itolizumab from Biocon pursuant to an exclusive license agreement, which license is conditioned upon us meeting certain diligence obligations with respect to the development, regulatory approval and commercialization of itolizumab, and making significant milestone payments in connection with regulatory approval and commercial milestones as well as royalty payments; â€¢We have licensed the rights to itolizumab in the United States, Canada, Australia, and New Zealand. Any adverse developments that occur during any research, clinical, or commercial use of itolizumab by Biocon or third parties in other jurisdictions may affect our ability to obtain regulatory approval of or successfully commercialize itolizumab (EQ001) or otherwise adversely impact our business; â€¢If we are unable to obtain or protect intellectual property rights covering our product candidates, or if the scope of the intellectual property protection is not sufficiently broad, our competitors could develop and commercialize products similar or identical to ours, and we may not be able to compete effectively in our market; â€¢The manufacture of pharmaceutical products, especially biologics, is complex and we may encounter difficulties in production, distribution and delivery of our product candidates. If CMOs, including Biocon, our exclusive CMO for itolizumab (EQ001), encounter such difficulties, our ability to provide supply of our product candidates for clinical studies, our ability to obtain marketing approval, or our ability to obtain commercial supply of our products, if approved, could be delayed or stopped; â€¢We rely, and intend to continue to rely, on CROs to conduct our clinical studies and perform some of our research and preclinical studies. If these third parties do not satisfactorily carry out their contractual duties, fail to comply with applicable regulatory requirements or meet expected deadlines, our development programs may be delayed or subject to 33 Â  increased costs or we may be unable to obtain regulatory approval, each of which may have an adverse effect on our business, financial condition, results of operations and prospects; â€¢We currently have no marketing and sales organization and have no experience as a company in commercializing products, and we may have to invest significant resources to develop these capabilities. If we are unable to establish marketing and sales capabilities or enter into agreements with parties to market and sell our products, if approved, we may not be able to generate product revenue; â€¢Even if our product candidates receive marketing approval in any indication, they may fail to achieve the degree of market acceptance by physicians, patients, hospitals, healthcare payors and others in the medical community necessary for commercial success; and â€¢If we are unable to regain compliance with the listing requirements of the Nasdaq Capital Market, our common stock may be delisted from the Nasdaq Capital Market which could have a material adverse effect on our financial condition and could make it difficult for you to sell your shares. Â  RISK FACTORS You should carefully consider the following risk factors, as well as the other information in this report, before deciding whether to purchase, hold or sell shares of our common stock. The occurrence of any of the following risks could harm our business, financial condition, results of operations and/or growth prospects or cause our actual results to differ materially from those contained in forward-looking statements we have made in this report and those we may make from time to time. You should consider all of the factors described as well as the other information in our financial statements and the related notes and â€œManagementâ€™s Discussion and Analysis of Financial Condition and Results of Operationsâ€ when evaluating our business. The risk factors set forth below that are marked with an asterisk (*) contain changes to the similarly titled risk factors included in our Annual Report on Form 10-K for the year ended December 31, 2023. If any of the following risks actually occurs, our business, financial condition, results of operations and future growth prospects would likely be materially and adversely affected. In these circumstances, the market price of our common stock would likely decline and you may lose all or part of your investments. Additional risks and uncertainties not presently known to us or that we currently deem immaterial also may impair our business operations. Â  Risks Related to Our Financial Position and Need for Additional Capital Â  We have incurred significant losses since our inception, expect to incur significant losses for the foreseeable future and may never achieve or maintain profitability.* Â  We are a clinical-stage biotechnology company incorporated in March 2017 and our operations, to date, have consisted primarily of organizing and staffing our company, business planning, raising capital, in-licensing rights to itolizumab (EQ001), conducting non-clinical research, including the initial preclinical development of EQ302, filing three INDs, conducting clinical development of EQ101, EQ102 and itolizumab (EQ001), conducting CMC activities in preparation for a potential BLA submission for itolizumab (EQ001), conducting business development activities such as the acquisition of Bioniz in February 2022, the Asset Purchase Agreement with Ono in December 2022 and other transactions not completed, initiating a stock repurchase program, and the general and administrative activities associated with being a public company. We have never completed the development of any product candidate through to marketing approval, and we have never generated any revenue from sales of an approved product. Consequently, we have no meaningful operations upon which to evaluate our business, and predictions about our future success or viability may not be as accurate as they could be if we had a history of successfully developing and commercializing biopharmaceutical products. Investment in biopharmaceutical product development is highly speculative because it entails substantial upfront capital expenditures and significant risk that a product candidate will fail to gain regulatory approval or become commercially viable. We have never generated any revenues from sales of an approved product, and we cannot estimate with precision the extent of our future losses. For the six months ended June 30, 2024 and the year ended December 31, 2023, our net losses were $2.3 million and $13.3 million, respectively. As of June 30, 2024, we had an accumulated deficit of $188.0 million. We expect to incur operating losses for the foreseeable future as we execute our plan to perform research and development activities, advance the clinical development of EQ101 and itolizumab (EQ001), conduct preclinical research and potential clinical development of EQ302 and other preclinical product candidates, perform discovery research, conduct formulation and device development of our product candidates, potentially expand the indications for which we conduct clinical development of our product candidates, potentially acquire or develop new products and/or product candidates, seek regulatory approvals of and potentially commercialize any approved products, hire and retain additional personnel, maintain compliance with regulatory requirements, protect our intellectual property, and manage the administrative aspects of our business. Furthermore, in connection with the acquisition of Bioniz, we expanded our pipeline from one product candidate to multiple product candidates, all at various stages of development. This expansion of our pipeline may accelerate the rate at which our operating losses increase as we incur costs to further the development and seek regulatory approval of these 34 Â  product candidates. In addition, if we obtain regulatory approval of any of our product candidates, we expect to incur increased sales and marketing expenses, with certain of such investments potentially being made in advance of an approval. As a result, we expect to continue to incur significant operating losses and negative cash flows for the foreseeable future. These losses have had and will continue to have an adverse effect on our financial position and working capital. To become and remain profitable, we must develop or acquire and eventually commercialize a product with significant market potential. This will require us to be successful in a range of challenging activities, including completing preclinical studies and clinical studies of our product candidates, obtaining marketing approvals of our product candidates, manufacturing, marketing and selling our product candidates if we obtain marketing approval, and satisfying post-marketing requirements, if any. We may never succeed in these activities and, even if we succeed in obtaining approval of and commercializing our product candidates, we may never generate revenues that are significant enough to achieve profitability. In addition, we may encounter unforeseen expenses, difficulties, complications, delays and other known and unknown challenges.

Furthermore, because of the numerous risks and uncertainties associated with biopharmaceutical product development, we are unable to accurately predict the timing or amount of increased expenses or when, or if, we will be able to achieve profitability. If we do achieve profitability, we may not be able to sustain or increase profitability on a quarterly or annual basis and we may continue to incur substantial research and development and other expenditures to develop and market additional product candidates. Our failure to become and remain profitable would decrease the value of the company and could impair our ability to raise capital, maintain our research and development efforts, expand our business or continue our operations. A decline in the value of our company could also cause you to lose all or part of your investment. We will require substantial additional funding to continue and complete the development and any commercialization of EQ101 and EQ302, and if Ono does not exercise its option, itolizumab (EQ001), and any future product candidates. If we are unable to raise this capital when needed, we may be forced to delay, reduce or eliminate our research and development programs or other operations.* We expect our expenses to increase substantially during the next few years. The development of biotechnology product candidates is capital intensive. As we conduct non-clinical research and clinical development of our product candidates, we will need substantial additional funds to maintain and expand our capabilities in a variety of areas including discovery and non-clinical research, clinical development, regulatory affairs, product development, product quality assurance, and pharmacovigilance. In addition, if we obtain marketing approval of any of our product candidates, we expect to incur significant commercialization expenses for marketing, sales, manufacturing and distribution. Some of those commercialization investments may be made at-risk in advance of receiving an approval. Â  As of June 30, 2024, we had $33.3 million in cash, cash equivalents and short-term investments. If Ono does not exercise its option, we believe that our cash, cash equivalents and short-term investments as of June 30, 2024, will be sufficient to fund operations for at least the next 12 months from the date this Quarterly Report on Form 10-Q is filed with the SEC, based on certain assumptions that may prove to be inaccurate. Specifically, our projected cash runway assumes Ono continues to fund itolizumab (EQ001) development costs through October 2024, we pause further development of a PFS presentation for itolizumab (EQ001) and we pause further CMC studies and other activities in preparation for a potential BLA filing for itolizumab (EQ001) without incurring additional costs. It also assumes no further repurchases of stock under our stock repurchase program, the reduction of certain discretionary compensation expenses and the elimination of non-essential discretionary expenditures, including travel. If Ono exercises its option, we believe that our cash, cash equivalents and short-term investments as of June 30, 2024, including the proceeds received from the exercise of Onoâ€™s option, will be sufficient to fund our operations at least through 2025 without implementing any of the aforementioned assumptions. Onoâ€™s option to acquire our rights to itolizumab (EQ001), including the timing of when Ono may make its option decision, materially impacts our ability to accurately forecast our operating runway. While we have planned budgets for various outcomes, there can be no certainty that we have captured all potential scenarios. As of the filing of this Quarterly Report, assuming Onoâ€™s option expires unexercised on October 30, 2024, we anticipate needing to reduce our cash burn between November 2024 and the end of August 2025 by approximately $10 million to fund our operations for at least the next 12 months, which we expect to be able to achieve through reductions to a variety of discretionary spending. To the extent we are unable to sufficiently reduce our expenditures to provide for a cash runway extending beyond at least the next 12 months, we anticipate raising additional capital, including potentially through accessing the 2023 ATM Facility, or other means that may be available to us. If we are unable to access our 2023 ATM Facility or otherwise raise additional capital, we may need to implement further cost cutting measures, which may require us to discontinue the development of certain of our product candidates or result in the delay of their development and commercialization, if approved. Â  Changing circumstances or inaccurate estimates by us may cause us to use capital significantly faster than we currently anticipate, and we may need to spend more money than currently expected because of circumstances beyond our control. For example, our ongoing and future clinical studies of our product candidates may encounter technical, enrollment or other issues that could cause our development costs to increase more than we expect. As of June 30, 2024, we have repurchased 298,385 shares of our common stock under the stock repurchase program for a total of approximately $0.3 million. There have been no repurchases of our common stock 35 Â  under the stock repurchase program since June 30, 2024 and through the date of the filing of this Quarterly Report on Form 10-Q. The timing and amount, if any, of such further repurchases will depend on a variety of factors, including the price of our common stock, alternative investment opportunities, our cash resources, restrictions under any of our agreements, corporate and regulatory requirements and market conditions. We do not have sufficient funds to complete the clinical development of EQ101 and, if Ono does not exercise its option, itolizumab (EQ001), through regulatory approvals for our current indications. We will need to raise substantial additional capital, and even more if we make any repurchases of shares of our common stock under our stock repurchase program, to complete the development and commercialization of each of those product candidates, which additional capital may be raised through the sale of our common stock or other securities or through the entering into of alternative strategic transactions, the terms of which may require us to divest one or more of our product candidates, such as our Asset Purchase Agreement with Ono, or cause our stockholders to incur substantial dilution. Future capital requirements will depend on many factors, including: â€¢the initiation, progress, timing, costs and results of our ongoing and future clinical studies of our product candidates, including as such activities may be adversely impacted by public health epidemics or outbreaks; â€¢the number and scope of indications we decide to pursue for our product development; â€¢non-clinical research and toxicology studies necessary to support the successful clinical development and potential approvals of our product candidates; â€¢formulation and device development work related to our product candidates; â€¢the cost, timing and outcome of regulatory review of any BLA or NDA we may submit for our product candidates; â€¢the costs and timing of manufacturing our product candidates and products; â€¢the costs of preparing, filing and prosecuting patent applications, maintaining and enforcing our intellectual property rights and defending intellectual property-related claims; â€¢our efforts to enhance operational systems and our ability to attract, hire and retain qualified personnel, including personnel to support the development of our product candidates; â€¢the costs associated with being a public company; â€¢our ability to enter into partnerships or otherwise monetize our pipeline through strategic transactions on a timely basis, on terms that are favorable to us, or at all; â€¢the terms and timing of establishing and maintaining collaborations, licenses and other similar arrangements, including our Asset Purchase Agreement with Ono; â€¢the extent to which we acquire or in-license other product candidates and technologies; â€¢the legal and other transactional costs associated with our business development activities; â€¢whether and to what extent we make repurchases of shares of our common stock under our stock repurchase program; and â€¢the cost associated with commercializing our product candidates if any are approved for commercial sale. In October 2023, we entered into the 2023 ATM Facility with Jefferies, under which we may offer and sell shares of our common stock having an aggregate offering price of up to $21.95 million from time to time through Jefferies acting as our sales agent. As of the filing of this Quarterly Report on Form 10-Q, we have not sold any shares under the 2023 ATM Facility. Â  Our commercial revenues, if any, are expected to be primarily derived from sales of products, which is unlikely to happen within the next 12 months, if ever. Under the Asset Purchase Agreement with Ono, we received a one-time, upfront payment of JPY 3.5 billion, or approximately $26.4 million, and are (i) entitled to receive a one-time payment of JPY 5.0 billion, or approximately $35.0 million (based on the currency exchange rate quoted by MUFG Bank, Ltd. on August 5, 2024) if Ono exercises its exclusive option to acquire our rights to itolizumab and (ii) eligible to receive up to $101.4 million upon the achievement of certain milestones, as well as continued reimbursement of itolizumab-related expenses and a markup on FTE costs. However, there is no assurance that Ono will exercise its option or that we will ever receive any milestone payments. Additionally, due to the risks associated with foreign exchange rates, if Ono exercises its option, the one-time upfront payment of JPY 5.0 billion may result in a USD value that is significantly less than expected. Accordingly, we will need to obtain substantial additional funding in connection with our continuing operations. Adequate additional financing may not be available to us on acceptable terms, or at all. Our ability to raise additional capital may be adversely impacted by potential worsening global economic conditions and disruptions to, and volatility in, the credit 36 Â  and financial markets in the United States and worldwide resulting from public health epidemics or outbreaks, bank failures, the conflict between Russia and Ukraine, the conflicts in the Middle East, and monetary policy changes of federal agencies that have increased interest rates to address increasing inflationary pressures on the economy. If such disruptions persist and deepen, we could experience an inability to access additional capital. In addition, we may seek additional capital due to favorable market conditions or strategic considerations even if we believe we have sufficient funds for our current or future operating plans. If we are unable to raise capital when needed or on attractive terms, we would be forced to delay, reduce or eliminate our research and development programs or other operations, or enter into partnerships or otherwise monetize our pipeline through strategic transactions on terms that may not be as favorable to us as if we developed or commercialized the product candidates ourselves. Further, we may not be able to access a portion of our existing cash, cash equivalents and investments due to market conditions. For example, on March 10, 2023, the Federal Deposit Insurance Corporation, or FDIC, took control and was appointed receiver of SVB. At the time the FDIC took control, we held assets valued at approximately $8.2 million in a sweep account with SVB. We received full access to those funds on March 13, 2023. If other banks and financial institutions enter receivership or become insolvent in the future in response to financial conditions affecting the banking system and financial markets, our ability to access our existing cash, cash equivalents and investments may be threatened and could have a material adverse effect on our business and financial condition. Risks Related to our Business and to the Development and Regulatory Approval of our Product Candidates We are highly dependent on the successful development of our current product candidates, EQ101, EQ302 and itolizumab (EQ001), and we may not be able to obtain regulatory or marketing approval of, or successfully commercialize, these product candidates in any of the indications for which we plan to develop them. Our future success will depend almost entirely on our ability to successfully develop, obtain regulatory approval of and then successfully commercialize EQ101, EQ302 and itolizumab (EQ001), in any of the indications for which we are currently planning to develop them, including treatment of AA with EQ101, treatment of celiac disease or other gastrointestinal conditions with EQ302, or treatment of aGVHD and LN with itolizumab (EQ001), which may never occur. We currently generate no revenues from sales of any biopharmaceutical products, and we may never be able to develop or commercialize a marketable biopharmaceutical product. Before we can market and sell any of our product candidates in the United States, we will need to manage research and development activities, commence and complete clinical studies, obtain necessary regulatory approvals from the FDA and build a commercial organization or enter into a marketing collaboration with a third party, among other things. We cannot assure you that we will be able to successfully complete the necessary clinical studies and/or obtain regulatory approval and develop sufficient commercial capabilities for any of our product candidates. We have not submitted a BLA or an NDA to the FDA or filed for approval with any other regulatory authority outside the United States for any product candidate. Further, our product candidates may not receive regulatory approval even if they are successful in clinical studies. If we do not receive regulatory approvals, our business, prospects, financial condition and results of operations will be adversely affected. Even if we obtain regulatory approval, we may never generate significant revenues from any commercial sales of any of our products. If any of our product candidates are approved and we fail to successfully commercialize them, we may be unable to generate sufficient revenues to sustain and grow our business, and our business, prospects, financial condition and results of operations will be adversely affected. We have and may in the future enter into partnerships or similar arrangements or otherwise monetize our pipeline through strategic transactions, which may harm our ability to realize a return, if any, on our investments and may increase our need for external funding. We may enter into partnerships or similar arrangements or otherwise monetize our pipeline through strategic transactions for purposes of raising additional capital and allocating our available capital and other resources to developing and commercializing our other or future product candidates. For example, in December 2022 we entered into the Asset Purchase Agreement with Ono pursuant to which we granted Ono the exclusive option to acquire our rights to itolizumab (EQ001). Despite our efforts, we may be unable to enter into future partnerships or otherwise monetize our pipeline through strategic transactions with third parties on favorable terms or at all. Supporting diligence activities conducted by third parties and negotiating the financial and other terms of a strategic arrangement are long, costly and complex processes with uncertain results, and we may fail to derive any financial benefit from these activities. Any efforts toward finding a strategic partner for one or more of our product candidates may divert the time and attention of our management away from their day-to-day activities, which may adversely affect our focus on the discovery and development of our current product candidates that we intend to continue to develop and commercialize. Further, potential strategic partners may develop alternative products or pursue alternative technologies either on their own or in collaboration with others, potentially resulting in us receiving no future milestone or royalty payments under any such arrangement. We may enter into a strategic transaction for one or more of our product candidates that prove to be more successful than the product candidates we decide to continue to develop and commercialize. As a result, our financial position and the return we realize on our research and development activities could be negatively affected, and we could be required to seek additional funding to support our operations through equity offerings, debt financings or other capital sources, which could result in substantial dilution to our existing stockholders and could cause the price of 37 Â  our common stock to decline. Any of the foregoing could have a material adverse effect on our competitive position, business prospects, financial condition and results of operations. We may wish to acquire rights to future assets through in-licensing or may attempt to form collaborations with respect to our current or future product candidates, but may not be able to do so, which may cause us to alter or delay our development and commercialization plans. The development and potential commercialization of our product candidates will require substantial additional capital to fund expenses. We may, in the future, decide to collaborate with biotechnology or pharmaceutical companies for the development and potential commercialization of product candidates, such as our Asset Purchase Agreement with Ono. We will face significant competition in seeking appropriate collaborators. We may not be successful in our efforts to establish other strategic partnerships or alternative arrangements for any product candidates because they may be deemed to be at too early of a stage of development for collaborative effort and potential parties may not view such product candidates as having the requisite potential to demonstrate safety and efficacy. If and when we collaborate on the development and commercialization of product candidates other than itolizumab (EQ001), we can expect to relinquish some or all of the control over the future success of that product candidate to the partner. Our ability to reach a definitive agreement for a collaboration will depend, among other things, upon our assessment of the collaboratorâ€™s resources and expertise, the terms and conditions of the proposed collaboration and the proposed collaboratorâ€™s evaluation of a number of factors. Those factors may include the following: â€¢the design or results of clinical studies; â€¢the likelihood of approval by the FDA or comparable foreign regulatory authorities; â€¢the potential market for the product candidate; â€¢the costs and complexities of manufacturing and delivering such product candidate to patients; â€¢the potential of competing products; â€¢the existence of uncertainty with respect to our ownership of technology or other rights, which can exist if there is a challenge to such ownership without regard to the merits of the challenge; and â€¢industry and market conditions generally. The collaborator may also consider alternative product candidates or technologies for similar indications that may be available to collaborate on and whether such a collaboration could be more attractive than the one with us for our product candidate. We may also be restricted under any license agreements from entering into agreements on certain terms or at all with potential collaborators. Collaborations are complex and time-consuming to negotiate and document. In addition, there have been a significant number of recent business combinations among large pharmaceutical companies that have resulted in a reduced number of potential future collaborators and changes to the strategies of the combined company. As a result, we may not be able to negotiate collaborations on a timely basis, on acceptable terms, or at all. If we are unable to do so, we may have to curtail the development of such product candidate, reduce or delay one or more of our other development programs, delay the potential commercialization or reduce the scope of any planned sales or marketing activities for such product candidate, or increase our expenditures and undertake development, manufacturing or commercialization activities at our own expense. If we elect to increase our expenditures to fund development, manufacturing or commercialization activities on our own, we may need to obtain additional capital, which may not be available to us on acceptable terms or at all. If we do not have sufficient funds, we may not be able to further develop our future product candidates or bring them to market and generate product revenue. Even if we are successful in our efforts to establish such collaborations, the terms that we agree upon may not be favorable to us, and we may not be able to maintain such collaborations if, for example, development approval of a product candidate is delayed, the safety of a product candidate is questioned or sales of an approved product candidate are unsatisfactory. We have limited experience in clinical development and have not successfully completed late-stage clinical studies or obtained regulatory approval of any product candidate.* We initiated our first clinical study in the first quarter of 2019, which was a Phase 1 clinical study of itolizumab (EQ001) for the treatment of aGVHD. Since then, we have initiated three additional clinical studies of itolizumab (EQ001), two of which were Phase 1 clinical studies in uncontrolled asthma and lupus/LN and one was a Phase 3 clinical study in aGVHD. The Phase 1 studies of itolizumab (EQ001) have been completed, but the Phase 3 study in aGVHD is currently ongoing. We completed a Phase 1 first-in-human clinical study of EQ102 in healthy volunteers in Australia and a Phase 2 clinical study of EQ101 in subjects with AA in Australia and New Zealand. Prior to advancing EQ101 into further clinical studies, additional non-clinical studies, including potential animal toxicology studies and CMC bridging studies to support the introduction of a subcutaneous formulation, may be required. We currently have two active INDs with the FDA for the use of itolizumab (EQ001) in the treatment of aGVHD and LN. Through the acquisition of Bioniz, we also have INDs with the FDA for the use of EQ101 in the treatment of HTLV-I-

associated 38 Â  myelopathy/tropical spastic paraparesis, cutaneous T cell lymphoma, or CTCL, and AA. Because of our limited interaction with the FDA, we may not learn of certain information or data that the FDA may request until future interactions. In part because of our limited infrastructure, experience conducting clinical studies as a company and regulatory interactions, we also cannot be certain that our ongoing and future clinical studies will be completed on time, if at all, that our planned clinical studies will be initiated on time, if at all, or that our planned development programs would be acceptable to the FDA. Adverse safety and toxicology findings may emerge as we conduct non-clinical research or clinical studies. In addition, success in early clinical studies does not mean that later clinical studies will be successful, because later-stage clinical studies may be conducted in broader patient populations and involve different study designs. For example, although itolizumab (EQ001) and ALZUMAb share the same primary monoclonal antibody sequence, they are manufactured in different cell lines and thus could be considered different biopharmaceutical products. Therefore, results seen in clinical studies of ALZUMAb conducted by Biocon may not be predictive of the results of our clinical studies of itolizumab (EQ001). Furthermore, our future clinical studies will need to demonstrate sufficient safety and efficacy in larger patient populations for approval by the FDA. Companies frequently suffer significant setbacks in advanced clinical studies, even after earlier clinical studies have shown promising results, and we cannot be certain that we will not face similar setbacks. Moreover, preclinical and clinical data are often susceptible to varying interpretations and analyses, and many companies that have believed their product candidates performed satisfactorily in preclinical studies and clinical studies have nonetheless failed to obtain marketing approval of their products. In addition, only a small percentage of product candidates under development result in the submission of a BLA or NDA to the FDA and even fewer are approved for commercialization. Our ability to generate product revenues, which we do not expect will occur for at least the next several years, if ever, will depend heavily on our ability to successfully complete the above activities and any other activities required for the successful development and eventual commercialization of our product candidates. The success of our product candidates will further depend on factors such as: â€¢completion of our ongoing and future clinical studies and preclinical studies with favorable results, including activities that may be adversely impacted by public health epidemics or outbreaks; â€¢acceptance of INDs by the FDA for our future clinical studies, as applicable; â€¢timely and successful enrollment in, and completion of, clinical studies with favorable results; â€¢demonstrating safety, efficacy and acceptable risk-benefit profile of our product candidates to the satisfaction of the FDA; â€¢receipt of marketing approvals from the FDA; â€¢maintaining arrangements with our CMOs for clinical and, if and when approved, commercial supply of EQ101 and EQ302 and with Biocon, our manufacturer of itolizumab (EQ001), for cell lines and drug product clinical supply and, if and when approved, for commercial supply of itolizumab (EQ001); â€¢establishing sales, marketing and distribution capabilities and launching commercial sale of our product candidates, if and when approved in one or more indications; â€¢acceptance of our product candidates, if and when approved, by patients, the medical community and third-party payors; â€¢effectively competing with other therapies; â€¢obtaining and maintaining patent, trade secret and other intellectual property protection and regulatory exclusivity for our product candidates; and â€¢maintaining a continued acceptable safety profile of our products, following approval. If we do not achieve one or more of these factors in a timely manner, we could experience significant delays or an inability to successfully obtain marketing approval and commercialize our product candidates, which would materially harm our business. Itolizumab (EQ001) is a monoclonal antibody that selectively targets CD6, a target for which there are no FDA-approved therapies. This makes it difficult to predict the timing and costs of clinical development for itolizumab (EQ001). We do not know whether our approach in targeting CD6 will allow us to develop any products of commercial value. Targeting CD6 is a therapeutic approach that represents a significant component of our current research and development, and the successful development of this therapeutic approach to the diseases we are targeting for treatment plays a major factor in our future success. To date, there are no FDA-approved drugs that target CD6, and while there are a number of independent studies clinically validating CD6 as a target, other than our partner Biocon, CD6 has not traditionally been a pathway targeted by other biopharmaceutical companies. The regulatory approval process for novel product candidates such as itolizumab (EQ001) can be more expensive and take longer than for other, better known or extensively studied therapeutic approaches. Delay or failure to obtain, or unexpected costs in obtaining, the regulatory approval necessary to bring itolizumab (EQ001) to market could decrease our ability to 39 Â  generate sufficient revenue to maintain our business. Additionally, companion diagnostic tests may be developed for use with itolizumab (EQ001). We, or our collaborators, will be required to obtain FDA clearance or approval for these tests, as well as coverage and reimbursement separate and apart from the approval and coverage and reimbursement we seek for our itolizumab (EQ001). Our inability to collaborate with a companion diagnostics developer could have a material and adverse effect on our business, financial condition, results of operations and prospects. We have licensed the rights to itolizumab in the United States, Canada, Australia, and New Zealand. Any adverse developments that occur during any research, clinical, or commercial use of itolizumab by Biocon or third parties in other jurisdictions may affect our ability to obtain regulatory approval of or successfully commercialize itolizumab (EQ001) or otherwise adversely impact our business.* Biocon, its Cuban partner, CIMAB, S.A., and their licensees, over which we have no control, have the rights to develop itolizumab worldwide and commercialize itolizumab in geographies outside of the Equillium Territory (as defined below). Itolizumab is approved in India for the treatment of moderate to severe plaque psoriasis and was marketed by Biocon as ALZUMAb. Biocon was also granted restricted emergency use approval of itolizumab by the Drugs Controller General of India, or DCGI, for the treatment of cytokine release syndrome, or CRS, in COVID-19 patients with moderate to severe acute respiratory distress syndrome, or ARDS, in India. In September 2020, the DCGI granted approval of itolizumab produced in a Chinese hamster ovary, or CHO, cell line, marketed in India under the brand name ALZUMAb-L, or ALZUMAb Lyophilized, for the treatment of chronic plaque psoriasis, as well as restricted emergency use authorization for the treatment of CRS in COVID-19 patients with moderate to severe ARDS. We are also aware that ALZUMAb and ALZUMAb-L have been used and ALZUMAb-L may continue to be used in India on a compassionate use basis, off label, and/or in investigator-initiated studies. Centro de Immunologia Molecular was granted emergency use authorization of itolizumab for patients with severe COVID-19 in Cuba, and there are other clinical settings of autoimmune disease where itolizumab has been, and in the future may be, studied in Cuba. Uses of itolizumab in Cuba we believe are limited to itolizumab manufactured in an NS0 cell line, whereas itolizumab (EQ001) is manufactured in a CHO cell line. There may be other entities that conduct research and development of antibodies that target CD6, including itolizumab, in geographies outside of the Equillium Territory, which are outside of our control. The results of clinical studies with itolizumab conducted by Biocon or third parties as well as the ongoing adverse event reporting related to the clinical or commercial use of itolizumab supported by Biocon or third parties could impact our development plans and the potential commercial prospects for itolizumab (EQ001). Further, we do not control and are unable to validate study results reported by Biocon or third parties. Any errors or omissions in the data and public disclosures reported by Biocon or third parties could have a material adverse effect on our stock price and business plans. If serious adverse events occur with patients using itolizumab as an approved therapy or during any clinical studies, exploratory studies, or other clinical uses of itolizumab conducted or supported by Biocon or third parties, regulatory authorities, including the FDA, may delay, limit or deny approval of itolizumab (EQ001), suspend our clinical development of itolizumab (EQ001), or require us to conduct additional clinical studies as a condition of marketing approval, which would increase our costs and adversely impact our business. If we receive regulatory approval of itolizumab (EQ001) and a new and serious safety issue is identified in connection with the commercial use of ALZUMAb-L or in clinical studies, exploratory studies, or other clinical uses of itolizumab conducted or supported by Biocon or third parties, regulatory authorities may withdraw their approval of the product or otherwise restrict our ability to market and sell itolizumab. In addition, treating physicians may be less willing to administer our product due to concerns over such adverse events, which would limit our ability to commercialize itolizumab (EQ001) and could potentially adversely impact our ability to conduct clinical development of itolizumab (EQ001). If we fail to develop or acquire other product candidates or products, our business and prospects would be limited. One element of our strategy is to expand our pipeline by acquiring a portfolio of other product candidates through business or product candidate acquisitions such as our acquisition of Bioniz. The success of this strategy depends in large part upon the combination of our regulatory, development and commercial capabilities and expertise and our ability to identify, select and acquire product candidates for therapeutic indications that complement or augment our current pipeline, or that otherwise fit into our development or strategic plans on terms that are acceptable to us. Identifying, selecting and acquiring promising product candidates requires substantial technical, financial and human resources expertise. Efforts to do so may not result in the actual acquisition or license of a particular product candidate, potentially resulting in a diversion of our managementâ€™s time and the expenditure of our resources with no resulting benefit. If we are unable to identify, select and acquire suitable product candidates from third parties or acquire businesses at valuations and on other terms acceptable to us, or if we are unable to raise capital required to acquire businesses or new product candidates, our business and prospects will be limited and may require us to divest one or more of our product candidates to enable us to acquire businesses or new product candidates or progress the development of our other product candidates. Â  40 Â  Moreover, any product candidate we acquire may require additional, time-consuming development or regulatory efforts prior to commercial sale or prior to expansion into other indications, including preclinical studies if applicable, and extensive clinical testing and approval by the FDA and applicable foreign regulatory authorities. All product candidates are prone to the risk of failure that is inherent in pharmaceutical drug development, including the possibility that the product candidate will not be shown to be sufficiently safe and/or effective for approval by regulatory authorities. In addition, we cannot assure that any such products that are approved will be manufactured or produced economically, successfully commercialized or widely accepted in the marketplace or be more effective or desired than other commercially available alternatives. In addition, if we fail to successfully commercialize and further develop our product candidates, there is a greater likelihood that we will fail to successfully develop a pipeline of other product candidates to follow our existing product candidates or be able to acquire other product candidates to expand our existing portfolio, and our business and prospects would be harmed. Potential natural disasters, some possibly related to the increasing effects of climate change, could damage, destroy or disrupt clinical study sites, our office spaces, laboratories, and/or warehouses, which could have a significant negative impact on our operations. We are vulnerable to the increasing impact of climate change and other natural disasters. Volatile changes in weather conditions, including extreme heat or cold, could increase the risk of wildfires, floods, blizzards, hurricanes and other weather-related disasters. Such extreme weather events, or other natural disasters such as earthquakes, can cause power outages and network disruptions that may result in disruption to operations and may impact our ability to continue or complete our clinical studies, which will negatively impact our operations and delay our plans to commercialize our product candidates. They could also cause significant damage to or destruction of our clinical study sites resulting in temporary or long-term closures of these facilities. Such disasters could also result in loss or damage to office buildings, laboratories, employee and/or patient homes, employees and/or patients relocating to other parts of the country or being unwilling to travel to the clinical study site locations, and the inability to recruit key employees and/or enroll patients. This could result in adverse impacts to the available workforce and/or patient samples, damage to or destruction of materials and/or data, or the inability to conduct clinical studies and deliver new data. We have licensed itolizumab from Biocon pursuant to an exclusive license agreement, which license is conditioned upon us meeting certain diligence obligations with respect to the development, regulatory approval and commercialization of itolizumab, and making significant milestone payments in connection with regulatory approval and commercial milestones as well as royalty payments. We are party to an exclusive license agreement with Biocon, pursuant to which we initially acquired an exclusive license to develop, make, have made, use, sell, have sold, offer for sale, import and otherwise exploit itolizumab and any pharmaceutical composition or preparation containing or comprising itolizumab in the United States and Canada and which was later amended to grant us the same exclusive license in Australia and New Zealand as well, or, collectively, the Equillium Territory. We are obligated, under this agreement, to achieve certain development milestones within specified timeframes in order to retain all of the licensed rights. Certain of such milestones are largely outside of our control. We are also obligated to use commercially reasonable efforts to develop and seek regulatory approval of, and if regulatory approval is obtained, to commercialize, itolizumab in the Equillium Territory and to secure funding for the development of itolizumab in two or more indications. Further, we are obligated to make certain cash milestone payments to Biocon upon completion of certain regulatory approval and commercial milestones and are required to pay royalties to Biocon on net sales of itolizumab, if approved. Though we believe that the royalty rates and milestone payments are reasonable in light of our business plan, we will require large amounts of capital to satisfy these obligations. We may become obligated to make a milestone payment when we do not have the cash on hand to make such payment, which could require us to delay our clinical studies, curtail our operations, scale back our commercialization and marketing efforts or seek funds to meet these obligations on terms unfavorable to us. In addition, if we are unable to make any payment when due or, if we fail to achieve the development milestones within the timeframes required by the license agreement, or to satisfy our general diligence obligation to use commercially reasonable efforts to develop, register and commercialize itolizumab and to secure funding for the development of itolizumab in two or more indications, Biocon may have the right to limit the scope of our license or terminate the agreement and all of our rights to develop and commercialize itolizumab. We are and may become further dependent on Ono for funding the clinical development and commercialization of itolizumab (EQ001). If Ono terminates our Asset Purchase Agreement, does not exercise its option, or does not achieve the milestones specified in the Asset Purchase Agreement, our business and financial condition would be adversely impacted.* In December 2022, we entered into the Asset Purchase Agreement with Ono pursuant to which we granted Ono the exclusive option to acquire our rights to itolizumab (EQ001), which option expires 90 days following the delivery of topline data from the EQUALISE clinical study in LN and the results of the interim analysis from the Phase 3 EQUATOR clinical study in aGVHD. In April 2024, we delivered topline data from the EQUALISE clinical study in LN to Ono and on August 1, 2024 we delivered the results of the interim analysis from the Phase 3 EQUATOR clinical study in aGVHD to Ono, which results in the expiration of Ono's option period on 41 Â  October 30, 2024. During the option period, we are responsible for conducting all research and development of itolizumab (EQ001), which is funded by Ono on a quarterly basis commencing July 1, 2022. If Ono fails to provide such funding, our financial condition and ability to conduct continued research and development of itolizumab (EQ001) would be adversely affected. In the event that Ono exercises its option to acquire our rights to itolizumab (EQ001), we would no longer control the clinical development and potential commercialization of itolizumab (EQ001). Per the Asset Purchase Agreement and depending on Onoâ€™s election, we may conduct and be compensated for certain activities on Onoâ€™s behalf, but we would not control any itolizumab (EQ001) activities. Ono would be responsible for filing future applications with the FDA or other regulatory authorities for approval of itolizumab (EQ001) and will be the owner of any marketing approvals of itolizumab (EQ001) issued by the FDA or other regulatory authorities. If the FDA or other regulatory authorities approve itolizumab (EQ001), Ono would also be responsible for the launch, marketing and sale of the resulting product. However, we cannot control whether Ono will devote sufficient attention and resources to the clinical development of itolizumab (EQ001) or will proceed in an expeditious manner. Even if the FDA or other regulatory agencies approve itolizumab (EQ001), Ono may elect not to proceed with the commercialization of the resulting product in one or more countries. If the development of itolizumab (EQ001) does not progress for these or any other reasons, we would be prevented from obtaining further revenues, including certain clinical, regulatory and commercialization milestones, from itolizumab (EQ001) and from otherwise realizing the benefit of such transaction, which could harm our business. The development and commercialization of biopharmaceutical products are subject to extensive regulation, and we may not obtain regulatory approvals of our product candidates in any of the indications for which we plan to develop them, or any future product candidates, on a timely basis or at all. The clinical development, manufacturing, labeling, packaging, storage, recordkeeping, advertising, promotion, export, import, marketing, distribution, adverse event reporting, including the submission of safety and other post-marketing information and reports, and other possible activities relating to our current product candidates, as well as any other product candidate that we may develop in the future, are subject to extensive regulation. Marketing approval of a new therapeutic product in the United States requires the submission of an NDA or a BLA to the FDA, and we are not permitted to market any product candidate in the United States until we obtain approval from the FDA for that product. An NDA or BLA must be supported by extensive clinical and preclinical data, as well as extensive information regarding pharmacology, chemistry, manufacturing and controls. Similar submissions are required for approval by the relevant regulatory authority in other territories outside the United States before a therapeutic product can be marketed. FDA and other applicable regulatory approval is not guaranteed, and the review and approval process is an expensive and uncertain process that may take several years. Regulatory authorities, like the FDA, also have substantial discretion in the approval process. The number and types of preclinical studies and clinical studies that will be required for approval varies depending on the product candidate, the disease or the condition that the product candidate is designed to treat and the regulations applicable to any particular product candidate. Despite the time and expense associated with preclinical studies and clinical studies, failure can occur at any stage. The results of preclinical and early clinical studies of our product candidates may not be predictive of the results of our later-stage clinical studies. Clinical study failure may result from a multitude of factors including flaws in study design, dose selection, placebo effect, patient enrollment criteria and failure to demonstrate favorable safety or efficacy traits, and failure in clinical studies can occur at any stage. Companies in the biopharmaceutical industry frequently suffer setbacks in the advancement of clinical studies due to lack of efficacy or adverse safety profiles, notwithstanding promising

results in earlier studies. Based upon negative or inconclusive results, we may decide, or regulators may require us, to conduct additional clinical studies or preclinical studies. In addition, data obtained from clinical studies are susceptible to varying interpretations, and regulators may not interpret our data as favorably as we do, which may further delay, limit or prevent marketing approval. The FDA and other applicable regulatory authorities could delay, limit or deny approval of a product candidate for many reasons, including because they: â€¢may not deem our product candidate to be adequately safe and effective; â€¢may not agree that the data collected from clinical studies are acceptable or sufficient to support the submission of a BLA, NDA or other submission or to obtain regulatory approval, and may impose requirements for additional preclinical studies or clinical studies; â€¢may determine that adverse events experienced by participants in our clinical studies represents an unacceptable level of risk; â€¢may determine that population studied in the clinical study may not be sufficiently broad or representative to assure safety in the full population for which we seek approval; 42 Â  â€¢may not accept clinical data from studies, which are conducted at clinical facilities or in countries where the standard of care is potentially different from that of the United States; â€¢may disagree regarding the formulation, labeling and/or the specifications; â€¢may not approve the manufacturing processes or facilities associated with our product candidate; â€¢may change approval policies or adopt new regulations; or â€¢may not accept a submission due to, among other reasons, the content or formatting of the submission. Generally, public concern regarding the safety of biopharmaceutical products could delay or limit our ability to obtain regulatory approval, result in the inclusion of unfavorable information in our labeling, or require us to undertake other activities that may entail additional costs. We have not obtained approval of any product from the FDA or any other applicable regulatory authority. This lack of experience may impede our ability to obtain FDA or any other applicable regulatory approval in a timely manner, if at all, of our product candidates. If we experience delays in obtaining approval or if we fail to obtain approval of any of our product candidates, our commercial prospects will be harmed and our ability to generate revenues will be materially impaired which would adversely affect our business, prospects, financial condition and results of operations. Any delays in the commencement or completion, or termination or suspension, of our ongoing, planned or future clinical studies could result in increased costs to us, delay or limit our ability to raise capital or generate revenue and adversely affect our commercial prospects. Before we can initiate clinical studies of our product candidates in any distinct indication in the United States, we must submit the results of preclinical studies to the FDA along with other information, including information about their chemistry, manufacturing and controls and our proposed clinical study protocol, as part of an IND or similar regulatory filing. To date, we have only submitted INDs for clinical studies of itolizumab (EQ001) for the treatment of aGVHD, LN, and COVID-19. In addition, there are open INDs for EQ101 in HTLV-I-associated myelopathy/tropical spastic paraparesis, CTCL and AA, which were originally filed by Bioniz prior to our acquisition of the EQ101 asset. Before obtaining marketing approval from the FDA or from any other applicable regulatory authority outside of the United States for the sale of any of our product candidates in any indication, we must conduct extensive clinical studies to demonstrate the safety and efficacy of those product candidates. Clinical testing is expensive, time consuming and uncertain as to outcome. In addition, we expect to rely in part on preclinical, clinical and quality data generated by our partner, Biocon, as well as CROs and other contracted parties for regulatory submissions for our product candidates. While we have or will have agreements governing these contracted partiesâ€™ services, we have limited influence over their actual performance. If these parties do not make data available to us, or, if applicable, make regulatory submissions in a timely manner, in each case pursuant to our agreements with them, our development programs may be significantly delayed and we may need to conduct additional studies or collect additional data independently. In either case, our development costs would increase. The FDA and other applicable regulatory authorities may require us to conduct additional preclinical studies of our existing or any future product candidates before they allow us to initiate clinical studies, which may lead to additional delays and increase the costs of our preclinical development programs. Any such delays in the commencement or completion of our ongoing, planned or future clinical studies could significantly affect our product development costs. We do not know whether our ongoing and future studies will be completed on schedule, if at all, or whether our studies will begin on time, if at all. The commencement and completion of clinical studies can be delayed for a number of reasons, including delays related to: â€¢the FDA or other applicable regulatory authorities disagreeing as to the design or implementation of our clinical studies; â€¢obtaining FDA or other applicable regulatory authorizations to commence a study or reaching a consensus with the applicable FDA regulators on study design; â€¢any failure or delay in reaching an agreement with CROs and clinical study sites, the terms of which can be subject to extensive negotiation and may vary significantly among different CROs and study sites; â€¢obtaining approval from one or more Institutional Review Boards, or IRBs; â€¢additional nonclinical pharmacology and toxicology studies to support Phase 2 and 3 clinical studies; â€¢IRBs refusing to approve, suspending or terminating the study at an investigational site, precluding enrollment of additional subjects, or withdrawing their approval of the study; â€¢changes to clinical study protocol; 43 Â  â€¢clinical sites deviating from study protocol or dropping out of a study; â€¢manufacturing sufficient quantities of product candidate or obtaining sufficient quantities of combination therapies for use in clinical studies; â€¢subjects failing to enroll or remain in our study at the rate we expect, or failing to return for post-treatment follow-up; â€¢subjects choosing an alternative treatment, or participating in competing clinical studies; â€¢lack of adequate funding to continue the clinical study; â€¢cost of preclinical research and testing being greater than anticipated or greater than our available financial resources; â€¢subjects experiencing severe or unexpected drug-related adverse effects; â€¢occurrence of serious adverse events in studies of the same class of agents conducted by other companies; â€¢selection of clinical end points that require prolonged periods of clinical observation or analysis of the resulting data; â€¢a facility manufacturing our product candidates or any of their components being ordered by the FDA (or its own regulatory authorities if such facility is located outside the United States) to temporarily or permanently shut down or cease export of such materials due to violations of current good manufacturing practice, or cGMP, regulations or other applicable requirements, changes in export restrictions and controls, or infections or cross-contaminations during the manufacturing process; â€¢any changes to our manufacturing process that may be necessary or desired; â€¢impacts and risks associated with global health epidemics or outbreaks; â€¢third-party clinical investigators losing the licenses or permits necessary to perform our clinical studies, not performing our clinical studies on our anticipated schedule or consistent with the clinical study protocol, Good Clinical Practices, or GCP, or other regulatory requirements; â€¢data collection or analysis in an untimely or inaccurate manner or improper disclosure of data prematurely or otherwise in violation of a clinical study protocol by us or our contractors; or â€¢our contractors becoming debarred or suspended or otherwise penalized by the FDA or other government or regulatory authorities for violations of regulatory requirements, in which case we may need to find a substitute contractor, and we may not be able to use some or all of the data produced by such contractors in support of our marketing applications. We could also encounter delays if a clinical study is modified, suspended or terminated by us, by the IRBs of the institutions in which such studies are being conducted, by a Data Safety Monitoring Board for such study or by the FDA or by other regulatory agencies or health authorities that have jurisdiction in countries in which the study is being conducted. Such authorities may impose such a suspension or termination, or a modification to our study protocol, due to a number of factors, including failure to conduct the clinical study in accordance with regulatory requirements or our clinical protocols, inspection of the clinical study operations or study site by the FDA or other regulatory agencies resulting in the imposition of a clinical hold, unforeseen safety issues or adverse side effects, failure to demonstrate a benefit from using a pharmaceutical, changes in governmental regulations or administrative actions or lack of adequate funding to continue the clinical study. In addition, changes in regulatory requirements and policies may occur, and we may need to amend clinical study protocols to comply with these changes. Amendments may require us to resubmit our clinical study protocols to IRBs for reexamination, which may impact the costs, timing or successful completion of a clinical study. Certain of our scientific advisors or consultants who receive compensation from us are likely to be investigators for our future clinical studies. Under certain circumstances, we may be required to report some of these relationships to the FDA or other regulatory agencies. The FDA or other regulatory agencies may conclude that a financial relationship between us and a principal investigator has created a conflict of interest or otherwise affected interpretation of the clinical study. The FDA or other applicable regulatory agency may therefore question the integrity of the data generated at the applicable clinical study site and the utility of the clinical study itself may be jeopardized. This could result in a delay in approval, or rejection, of our marketing applications by the FDA or other regulatory agencies and may ultimately lead to the denial of marketing approval of our product candidates in one or more indications. If we experience delays in the completion of, or termination of, any clinical study of our product candidates, the commercial prospects of such product candidate will be harmed, and our ability to generate product revenues will be delayed. Moreover, any delays in completing our clinical studies will increase our costs, slow down our development and approval process and jeopardize our ability to commence product sales and generate revenues from product sales which may harm our business, financial condition, results of operations and prospects significantly. If we experience delays or difficulties in enrolling patients in our ongoing or planned clinical studies, our receipt of necessary regulatory approval could be delayed or prevented. 44 Â  We may not be able to continue our ongoing or initiate our future clinical studies of our product candidates if we are unable to identify and enroll a sufficient number of eligible patients to participate in these studies as required by the FDA or other applicable regulatory authorities. Multiple factors could contribute to such challenges of enrolling our clinical studies, including impacts related to public health epidemics or outbreaks, which have previously adversely impacted enrollment in our clinical studies. In addition, some of our competitors may have ongoing clinical studies for product candidates that would treat the same indications as our product candidates, and patients who would otherwise be eligible for our clinical studies may instead enroll in clinical studies of our competitorsâ€™ product candidates. Patient enrollment is also affected by other factors, including: â€¢severity of the disease under investigation; â€¢our ability to recruit clinical study investigators of appropriate competencies and experience; â€¢invasive procedures required to obtain evidence of the product candidateâ€™s performance during the clinical study; â€¢availability and efficacy of approved medications for the disease under investigation; â€¢eligibility criteria defined in the protocol for the study in question; â€¢the size of the patient population required for analysis of the studyâ€™s primary endpoints; â€¢perceived risks and benefits; â€¢efforts to facilitate timely enrollment in clinical studies; â€¢reluctance of physicians to encourage patient participation in clinical studies; â€¢the ability to monitor patients adequately during and after treatment; â€¢our ability to obtain and maintain patient consents; â€¢proximity and availability of clinical study sites for prospective patients; and â€¢impacts and risks associated with global health epidemics or outbreaks. Our inability to enroll and retain a sufficient number of patients for our clinical studies would result in significant delays or may require us to abandon one or more clinical studies altogether. Enrollment delays in our clinical studies may result in increased development costs, which would cause the value of our company to decline and limit our ability to obtain additional financing. Adverse side effects or other safety risks associated with our product candidates could delay or preclude approval, cause us to suspend or discontinue clinical studies, abandon further development, limit the commercial profile of an approved label, or result in significant negative consequences following marketing approval, if any.* As is the case with pharmaceuticals generally, it is likely that there may be side effects and adverse events associated with our product candidates in our ongoing and future clinical studies as well as in clinical studies, investigator-initiated studies, and commercial usage in jurisdictions where itolizumab is available commercially. EQ101 has been well-tolerated with no dose limiting toxicities or infusion reactions reported in subjects that have been dosed in prior studies completed by Bioniz, including healthy volunteers, subjects with large granular lymphocyte leukemia and CTCL. In June 2024 we announced positive topline results from our Phase 2 clinical study of EQ101 in subjects with AA, in which EQ101 was well-tolerated. In that study, no SAEs and no notable changes in safety laboratory (coagulation, hematology, chemistry, liver function, urinalysis, cholesterol), electrocardiogram, vital signs, or physical exam findings were reported. The majority (98.9%) of adverse events were Grade 1 or 2, with the most common being upper respiratory tract infection, headache and fatigue. There were two Grade 3 events in two subjects, both considered related to study treatment, which were one case of transient lymphocytopenia and one of fatigue. Â  Based on our current limited clinical experience with itolizumab (EQ001), expected adverse events include lymphopenia, injection site reactions, infusion-/injection-related reactions (including fever and headache), and other systemic hypersensitivity reactions including rash, urticaria, erythema, and pruritus. The most common adverse drug reactions that have been identified from the itolizumab (EQ001) clinical programs were injection site reactions (designated an identified risk) with SC administration and lymphopenia (designated an important identified risk). Additionally, infection has been designated as an important potential risk. Lymphopenia events were common treatment emergent adverse events reported across itolizumab (EQ001) studies. A decrease in lymphocyte count is a known pharmacodynamic marker of itolizumab (EQ001). These events were generally transient following the first dose, did not decline with continued dosing, and 45 Â  resolved when itolizumab (EQ001) treatment was withdrawn. Further, the declines in lymphocyte count were not associated with infection or other clinical sequelae. Biocon may also continue to support the use of ALZUMAb-L in their own sponsored clinical studies, off-label use, investigator-initiated studies, or third party-sponsored studies over which we have no control. For example, Biocon is studying itolizumab in ulcerative colitis as part of a Phase 2 clinical study being conducted in India, which Equillium is collaborating and co-funding. Given such ongoing usage of itolizumab by Biocon or third parties, there is a risk that adverse events may impact our ability to conduct clinical development and successfully commercialize itolizumab (EQ001). Further, there is a risk that any such adverse events are not properly reported, which may also adversely impact our business. Although itolizumab (EQ001) and ALZUMAb share the same primary monoclonal antibody sequence, they are manufactured in different cell lines and thus could be considered different biopharmaceutical products. Therefore, clinical results seen with ALZUMAb may have no bearing on results, including adverse events, that may be seen with itolizumab (EQ001). Through the date of the filing of this Quarterly Report on Form 10-Q, we are not aware of any meaningful change in the benefit-to-risk profile of itolizumab. Results of our clinical studies could reveal a high and unacceptable severity and prevalence of side effects or unexpected characteristics. Undesirable side effects caused by our product candidates could result in the delay, suspension or termination of clinical studies by us, the FDA or other applicable regulatory authorities for a number of reasons. Additionally, a material percentage of patients in our aGVHD clinical studies may die from this disease, possibly as a result of itolizumab (EQ001), which could impact development of itolizumab (EQ001). If we elect or are required to delay, suspend or terminate any clinical study, the commercial prospects of our product candidates will be harmed and our ability to generate product revenues from this product candidate will be delayed or eliminated. Serious adverse events observed in clinical studies could hinder or prevent market acceptance of our product candidates. Any of these occurrences may harm our business, prospects, financial condition and results of operations significantly. Moreover, if any of our product candidates are associated with undesirable side effects in clinical studies or have characteristics that are unexpected, we may elect to abandon or limit their development to more narrow uses or subpopulations in which the undesirable side effects or other characteristics are less prevalent, less severe or more acceptable from a risk-benefit perspective, which may limit the commercial expectations for our product candidates, if approved. We may also be required to modify our study plans based on findings in our clinical studies. Many product candidates that initially showed promise in early-stage testing have later been found to cause side effects that prevented further development. In addition, regulatory authorities may draw different conclusions or require additional testing to confirm these determinations. It is possible that as we test our product candidates in larger, longer and more extensive clinical studies, including with different dosing regimens, or as the use of our product candidates becomes more widespread following any regulatory approval, illnesses, injuries, discomforts and other adverse events that were observed in earlier studies, as well as conditions that did not occur or went undetected in previous studies, will be reported by patients. If such side effects become known later in development or upon approval, if any, such findings may harm our business, financial condition, results of operations and prospects significantly. In addition, if any of our product candidates receives marketing approval, and we or others later identify undesirable side effects caused by that approved product or any related products, a number of potentially significant negative consequences could result, including: â€¢regulatory authorities may withdraw approval of the approved product; â€¢we may be required to recall a product or change the way the approved product is administered to patients; â€¢regulatory authorities may require additional warnings on the label, such as a â€œblack boxâ€ warning or a contraindication, or issue safety alerts, â€œDear Healthcare Providerâ€ letters, press releases or other communications containing warnings or other safety information about the product; â€¢we may be required to implement a Risk Evaluation and Mitigation Strategy, or REMS, or create a medication guide outlining the risks of such side effects for distribution to patients; â€¢additional restrictions may be imposed on the marketing or promotion of the particular product or the manufacturing processes for the product or any component thereof; â€¢we could be sued and held liable for harm caused to patients; â€¢the approved product could become less competitive; and â€¢our reputation may suffer. 46 Â  Any of these events could prevent us from achieving or maintaining market acceptance of any of our product candidates, if approved, and could significantly harm our business, financial condition, results of operations and prospects. Interim, topline or preliminary data from our clinical studies that we announce or publish from time to time may change as more patient data become available and are subject to audit and verification procedures that could result in material changes in the final data. From time to time, we may publicly disclose preliminary or topline data from our preclinical and clinical studies, which is based on a preliminary analysis of then-available data, and the results and related findings and conclusions are subject to change following a more comprehensive review of the data related to the particular study. We also make assumptions, estimations, calculations and conclusions as part of our analyses of data, and we may not have received or had the opportunity to fully and carefully evaluate all data. As a result, the topline results that we report may differ from future

results of the same preclinical and clinical studies, or different conclusions or considerations may qualify such results, once additional data have been received and fully evaluated. Topline data also remain subject to audit and verification procedures that may result in the final data being materially different from the preliminary data we previously published. As a result, topline data should be viewed with caution until the final data are available. From time to time, we may also disclose interim data from our studies. Interim data from studies that we may complete are subject to the risk that one or more of the clinical outcomes may materially change as patient enrollment continues and more patient data become available. Adverse differences between preliminary or interim data and final data could significantly harm our business prospects. Further, disclosure of interim data by us or by our competitors could result in volatility in the price of our common stock. Â  Further, others, including regulatory agencies, may not accept or agree with our assumptions, estimates, calculations, conclusions or analyses, or may interpret or weigh the importance of data differently, which could impact the value of the particular program, the approvability or commercialization of the particular product candidate or product and our company in general. In addition, the information we choose to publicly disclose regarding a particular study or clinical study is based on what is typically extensive information, and you or others may not agree with what we determine is the material or otherwise appropriate information to include in our disclosure, and any information we determine not to disclose may ultimately be deemed significant with respect to future decisions, conclusions, views, activities or otherwise regarding a particular biopharmaceutical product, biopharmaceutical product candidate or our business. If the topline data that we report differ from actual results, or if others, including regulatory authorities, disagree with the conclusions reached, our ability to obtain approval of, and commercialize, our product candidates may be harmed, which could harm our business, operating results, prospects or financial condition. In the past, we have conducted clinical studies of itolizumab (EQ001) outside of the United States, and we are and may in the future continue to use sites outside of the United States for clinical studies of EQ101, EQ302 and itolizumab (EQ001), including our Phase 3 pivotal clinical study of itolizumab (EQ001) in aGVHD, as well as possibly for clinical studies of any other product candidates. The FDA may not accept data from such studies, in which case our development plans will be delayed, which could materially harm our business.* In the fourth quarter of 2017, Biocon completed a Phase 1 clinical study of itolizumab (EQ001) in healthy subjects in Australia to assess the safety and tolerability of the SC version of itolizumab (EQ001). The study also included a separate stage to compare the pharmacokinetics of the IV administration of itolizumab (EQ001) to ALZUMAb and determine the absolute bioavailability of SC itolizumab (EQ001), but this stage was terminated early due to the occurrence of an initial decrease in lymphocyte counts and transient lymphopenia. We submitted this data to the FDA as part of our IND submissions for the conduct of clinical studies for the treatment of aGVHD, LN and COVID-19. However, it is possible that the FDA will not authorize us to proceed with clinical studies in connection with any future IND submissions in other indications that have different patient populations and we may be required to conduct additional Phase 1 clinical studies, which would be costly and time consuming, and delay aspects of our development plan, which could harm our business. Â  We have utilized sites in Australia and New Zealand for a Phase 1b clinical study of itolizumab (EQ001) in uncontrolled moderate to severe asthma, and we have utilized sites in India for a Phase 1b clinical study of itolizumab (EQ001) in lupus and LN. Also, we are utilizing sites from a variety of countries outside of the United States in our pivotal Phase 3 clinical study of itolizumab (EQ001) in aGVHD, including sites in Europe, Asia and elsewhere. Our Phase 2 clinical study of EQ101 in subjects with AA was conducted in Australia and New Zealand. If we advance EQ302 into clinical studies, we may decide to utilize sites in countries outside of the United States. Although the FDA may accept data from clinical studies conducted entirely outside the United States and not under an IND, acceptance of such clinical study data is generally subject to certain conditions. For example, the FDA requires the clinical study to have been conducted in accordance with GCPs, and the FDA must be able to validate the data from the clinical studies through an onsite inspection if it deems such inspection necessary. In addition, when clinical studies are conducted only at sites outside of the United States, the FDA generally does not provide advance comment on the clinical protocols for the studies, and therefore there is an additional potential risk that the FDA could determine that the study design or protocol for a non-U.S. clinical study was inadequate, which would likely require us to conduct additional clinical studies. Conducting clinical studies outside the United States also exposes us to additional risks, including risks associated with: 47 Â  â€¢additional foreign regulatory requirements; â€¢foreign exchange fluctuations; â€¢compliance with foreign manufacturing, customs, shipment and storage requirements; â€¢cultural differences in medical practice and clinical research; and â€¢diminished protection of intellectual property in some countries. We may not be successful in our efforts to expand our pipeline by identifying additional indications for which to test our product candidates in the future. We may expend our limited resources to pursue a particular indication for a product candidate and fail to capitalize on other product candidates or indications that may be more profitable or for which there is a greater likelihood of success. Our translational biology program may initially show promise in identifying additional indications for which our product candidates may have therapeutic benefit, yet this may fail to yield additional clinical development opportunities for our product candidates for a number of reasons, including, our product candidates may, on further study, be shown to have harmful side effects, limited to no efficacy or other characteristics that indicate that it is unlikely to receive marketing approval and achieve market acceptance in such additional indications. Research programs to identify additional indications for our product candidates require substantial technical, financial and human resources. Â  Because we have limited financial and managerial resources, we must prioritize our research programs and will need to focus our development efforts on the potential treatment of certain, limited indications. As a result, we may forego or delay pursuit of opportunities with other indications or for any future product candidates, or divest product candidates that later prove to have greater commercial potential. Our resource allocation decisions may cause us to fail to capitalize on viable commercial products or profitable market opportunities. Our spending toward developing our product candidates for specific indications may not yield any approved or commercially viable products. If we do not accurately evaluate the commercial potential or target market for our product candidates, we may pursue indications that are less attractive and may also relinquish valuable rights to that product candidate through collaboration, licensing or other royalty arrangements in cases in which it would have been more advantageous for us to retain sole development and commercialization rights to such product candidate. Even if we receive regulatory approval of any of our product candidates, we will be subject to ongoing regulatory obligations and continued regulatory review, which may result in significant additional expense. Additionally, any of our product candidates, if approved, could be subject to labeling and other restrictions and market withdrawal and we may be subject to penalties if we fail to comply with regulatory requirements or experience unanticipated problems with our products. Any regulatory approvals of our product candidates may be subject to limitations on the approved indicated uses for which the product may be marketed or to the conditions of approval, or contain requirements for potentially costly post-marketing testing, including Phase 4 clinical studies, and surveillance to monitor the safety and efficacy of the product candidate. In addition, if the FDA approves any product candidate, the manufacturing processes, labeling, packaging, distribution, adverse event reporting, storage, advertising, promotion, import, export and record keeping for the product will be subject to extensive and ongoing regulatory requirements, which can be costly and time consuming. These requirements include submissions of safety and other post-marketing information and reports, registration, as well as continued compliance with cGMPs and GCPs, for any clinical studies that we conduct post-approval. We must incur significant expenses and spend time and effort to ensure compliance with these complex regulations. Later discovery of previously unknown problems with a product, including adverse events of unanticipated severity or frequency, undesirable side effects caused by the product, problems encountered by our contracted manufacturers or manufacturing processes, or failure to comply with regulatory requirements, either before or after product approval, may result in, among other things: â€¢restrictions on the marketing or manufacturing of the product; â€¢requirements to include additional warnings on the label; â€¢requirements to create a medication guide outlining the risks to patients; â€¢withdrawal of the product from the market; â€¢voluntary or mandatory product recalls; â€¢requirements to change the way the product is administered or for us to conduct additional clinical studies; â€¢fines, warning letters or holds on clinical studies; 48 Â  â€¢refusal by the FDA to approve pending applications or supplements to approved applications filed by us or our strategic partners, or suspension or revocation of product license approvals; â€¢product seizure or detention, or refusal to permit the import or export of products; â€¢injunctions or the imposition of civil or criminal penalties; and â€¢harm to our reputation. Additionally, if any product candidate receives marketing approval, the FDA could require us to adopt a REMS to ensure that the benefits of the therapy outweigh its risks, which may include, among other things, a medication guide outlining the risks for distribution to patients and a communication plan to health care practitioners. Any of these events could prevent us from achieving or maintaining market acceptance of the product or the particular product candidate at issue and could significantly harm our business, prospects, financial condition and results of operations. Â  In addition, if we have any product candidate approved, our product labeling, advertising and promotion will be subject to regulatory requirements and continuing regulatory review. The FDA strictly regulates the promotional claims that may be made about biopharmaceutical products. In particular, a product may not be promoted for uses that are not approved by the FDA as reflected in the productâ€™s approved labeling. If we receive marketing approval for a product candidate, physicians may nevertheless prescribe it to their patients in a manner that is inconsistent with the approved label. If we are found to have promoted such off-label uses, we may become subject to significant liability. The FDA and other agencies actively enforce the laws and regulations prohibiting the promotion of off-label uses, and a company that is found to have improperly promoted off-label uses may be subject to significant sanctions. The federal government has levied large civil and criminal fines against companies for alleged improper promotion and has enjoined several companies from engaging in off-label promotion. The FDA has also requested that companies enter into consent decrees or permanent injunctions under which specified promotional conduct is changed or curtailed. The FDAâ€™s policies may change and additional government regulations may be enacted that could prevent, limit or delay regulatory approval of our product candidates. We cannot predict the likelihood, nature or extent of government regulation that may arise from future legislation or administrative action, either in the United States or abroad. If we are slow or unable to adapt to changes in existing requirements or the adoption of new requirements or policies, or if we are not able to maintain regulatory compliance, we may lose any marketing approval that we may have obtained and we may not achieve or sustain profitability, which would adversely affect our business, prospects, financial condition and results of operations. Even if our product candidates receive marketing approval in any indication, they may fail to achieve the degree of market acceptance by physicians, patients, hospitals, healthcare payors and others in the medical community necessary for commercial success. If any of our product candidates receive marketing approval in any one or more indication, it may nonetheless fail to gain sufficient market acceptance by physicians, patients, third-party payors and others in the medical community. If they do not achieve an adequate level of acceptance, we may not generate significant product revenues and we may not become profitable. The degree of market acceptance, if approved for commercial sale in any indication, will depend on a number of factors, including: â€¢efficacy and potential advantages compared to alternative treatments; â€¢our ability to offer the approved product for sale at competitive prices; â€¢convenience and ease of administration compared to alternative treatments; â€¢the willingness of the target patient population to try new therapies and of physicians to prescribe these therapies; â€¢the strength of marketing and distribution support; â€¢potential product liability claims; â€¢the timing of market introduction as well as competitive biopharmaceutical products; â€¢the effectiveness of our or any of our potential future sales and marketing strategies; â€¢unfavorable publicity; â€¢sufficient third-party payor coverage and adequate reimbursement; â€¢the willingness of patients to pay all, or a portion of, out-of-pocket costs associated with our products in the absence of sufficient third-party coverage and adequate reimbursement; and 49 Â  â€¢the prevalence and severity of any side effects. We currently have no marketing and sales organization and have no experience as a company in commercializing products, and we may have to invest significant resources to develop these capabilities. If we are unable to establish marketing and sales capabilities or enter into agreements with contracted third parties to market and sell any of our approved products, we may not be able to generate product revenue. We have no internal sales, marketing or distribution capabilities, nor have we commercialized a product. If any of our product candidates ultimately receives regulatory approval, we may not be able to effectively market and distribute it. We may have to seek collaborators or invest significant amounts of financial and management resources to develop internal sales, distribution and marketing capabilities, some of which will be committed prior to any confirmation that any of our product candidates will be approved, if at all. We may not be able to enter into collaborations or hire consultants or external service providers to assist us in sales, marketing and distribution functions on acceptable financial terms, or at all. In addition, our product revenues and our profitability, if any, may be lower if we rely on contracted parties for these functions than if we were to market, sell and distribute our products ourselves. We likely will have limited control over such contracted parties, and any of them may fail to devote the necessary resources and attention to sell and market our products effectively. Even if we determine to perform sales, marketing and distribution functions ourselves, we could face a number of additional related risks, including: â€¢we may not be able to attract and build an effective marketing department or sales force; â€¢the cost of establishing a marketing department or sales force may exceed our available financial resources and the revenue generated by any approved product candidates; and â€¢our direct sales and marketing efforts may not be successful. We face substantial competition, which may result in others discovering, developing or commercializing products more quickly or marketing them more successfully than us. If their product candidates are shown to be safer or more effective than ours, then our commercial opportunity will be reduced or eliminated.* The development and commercialization of new products is highly competitive. We compete in the segments of the pharmaceutical, biotechnology and other related markets that develop drugs and biologics for the treatment of immuno-inflammatory diseases. Our commercial opportunity could be reduced or eliminated if our competitors develop and commercialize products that are safer, more effective, have fewer or less severe side effects, are more convenient or are less expensive than any products that we may develop, or that would render any products that we may develop obsolete or non-competitive. Our competitors also may obtain marketing approval of their products more rapidly than we may obtain approval of ours, which could result in our competitors establishing a strong market position before we are able to enter the market. Â  We are aware that other products addressing the same indications as EQ101, EQ302 and itolizumab (EQ001) are in development, and some have been approved. For the treatment of AA, Eli Lilly and Company has received FDA approval of Olumiant, Pfizer Inc. has received FDA approval of Litfulo, and Sun Pharmaceutical Industries Ltd. has recently received approval of Leqselvi. Other private and public companies involved in AA drug development include AbbVie Inc., Arcutis Biotherapeutics, Inc., Aslan Pharmaceuticals, Forte Biosciences, Inc., Horizon Therapeutics plc (acquired by Amgen Inc.), Inmagene Biopharmaceuticals Co. Ltd., Legacy Healthcare, Nektar Therapeutics, Ornovi Inc., Q32 Bio Inc., Reistone Biopharma, Zelgen Biopharmaceuticals Co., Ltd., and Zura Bio Limited. There are no approved products for celiac disease. Private and public companies with development programs targeting celiac disease include Amgen Inc., Anokion SA, Calypso Biotech BV (acquired by Novartis AG), Chugai Pharmaceutical Co., Ltd., IGY Immune Technologies & Life Sciences Inc., Immunic, Inc., ImmunogenX, Inc.(acquired by First Wave BioPharma Inc.), Protagonist Therapeutics, Inc., Takeda Pharmaceuticals, Teva Pharmaceuticals, Topas Therapeutics GmbH, and Zedira GmbH. There are no FDA-approved therapies indicated as a first-line treatment of aGVHD. Second-line therapy consists of off-label immunosuppressives for which the therapeutic benefit has not been established, and Incyte Corporationâ€™s ruxolitinib which was approved for the treatment of steroid refractory aGVHD in 2019. Other private and public companies with development programs in first-line and steroid refractory aGVHD, include AltruBio, Inc., ASC Therapeutics, CSL Behring LLC, Cynata Therapeutics Limited, ElsaLys Biotech, Evive Biotech (subsidiary of Yifan Pharmaceutical Co., Ltd.), Humanigen, Inc., Maat Pharma SA, Medac GmbH, Mesoblast Limited, Takeda Pharmaceuticals, TR1X Inc., VectivBio Holding AG (acquired by Ironwood Pharmaceuticals, Inc.), ViGenCell Inc., and Zelgen Biopharmaceuticals Co., Ltd. There are currently two approved therapies for the treatment of LN: GlaxoSmithKlineâ€™s Benlysta, approved in 2020, and Aurinia Pharmaceuticalsâ€™ Lupkynis, approved in January 2021. Other private and public companies involved in LN drug development include Artiva Biotherapeutics, Inc., AstraZeneca plc, Corestem Co., Ltd., CSL Behring LLC, Genentech Inc., I-MAB Biopharma, ImmPACT Bio USA Inc., Jansen Pharmaceutical Companies of Johnson & Johnson, Kezar Life Sciences, Inc., Nkarta, Inc., Novartis AG, Omeros Corporation and Vera Therapeutics, Inc. Many of our competitors, such as large pharmaceutical and biotechnology companies like Pfizer Inc. and Eli Lilly and Company, have significantly greater financial resources and expertise in research and development, manufacturing, preclinical studies, conducting 50 Â  clinical studies, obtaining regulatory approvals and marketing approved products than we have. These competitors also compete with us in recruiting and retaining qualified scientific and management personnel and establishing clinical study sites and patient registration for clinical studies, as well as in acquiring technologies complementary to, or necessary for, our programs. In addition, these larger companies may be able to use their greater market power to obtain more favorable distribution and sales-related agreements with third parties, which could give them a competitive advantage over us. Further, as more product candidates within a particular class of biopharmaceutical products proceed through clinical development to regulatory review and approval, the amount and type of clinical data that may be required by regulatory authorities may increase or change. Consequently, the results of our clinical studies for product candidates in those classes will likely need to show a risk benefit profile that is competitive with or more favorable than those products and product candidates in order to obtain marketing approval or, if approved, a product label that is favorable for commercialization. If the risk benefit profile is not competitive with those products or product candidates, we may have developed a product that is not commercially viable, that we are not able to sell profitably or that is unable to achieve favorable pricing or reimbursement. In such circumstances, our future product revenues and financial condition would be materially and adversely affected. Mergers and acquisitions in

the pharmaceutical and biotechnology industries may result in even more resources being concentrated among a smaller number of our competitors. Smaller and other early-stage companies may also prove to be significant competitors, particularly through collaborative arrangements with large and established companies. These third parties compete with us in recruiting and retaining qualified scientific and management personnel, establishing clinical study sites and subject enrollment for clinical studies, as well as in acquiring technologies complementary to, or necessary for, EQ101, EQ302, itolizumab (EQ001) or any future programs. The key competitive factors affecting the success of any of our product candidates are likely to be their efficacy, safety, convenience and availability of reimbursement. If we are not successful in developing, commercializing and achieving higher levels of reimbursement than our competitors, we will not be able to compete against them and our business would be materially harmed. Our current product candidates and any future product candidates for which we intend to seek approval as biologic products may face competition sooner than anticipated.* The Patient Protection and Affordable Care Act of 2010, as amended by the Health Care and Education Reconciliation Act of 2010, or collectively, the Affordable Care Act, includes a subtitle called the Biologics Price Competition and Innovation Act of 2009, or BPCIA, which created an abbreviated approval pathway for biological products that are biosimilar to or interchangeable with an FDA-licensed reference biological product. Under the BPCIA, an application for a biosimilar product may not be submitted to the FDA until four years following the date that the reference product was first licensed by the FDA. In addition, the approval of a biosimilar product may not be made effective by the FDA until 12 years from the date on which the reference product was first licensed. During this 12-year period of exclusivity, another company may still market a competing version of the reference product if the FDA approves a full BLA for the competing product containing the sponsorâ€™s own preclinical data and data from adequate and well-controlled clinical studies to demonstrate the safety, purity and potency of their product. Â  We believe that any of our product candidates approved as a biological product under a BLA should qualify for the 12-year period of exclusivity. However, there is a risk that this exclusivity could be shortened due to congressional action or otherwise, or that the FDA will not consider our product candidates to be reference products for competing products, potentially creating the opportunity for biosimilar competition sooner than anticipated. Other aspects of the BPCIA, some of which may impact the BPCIA exclusivity provisions, have also been the subject of recent litigation. Moreover, the extent to which a biosimilar, once approved, will be substituted for any one of our reference products in a way that is similar to traditional generic substitution for non-biological products is not yet clear, and will depend on a number of marketplace and regulatory factors that are still developing. If market opportunities for our product candidates are smaller than we believe they are, our potential revenue may be adversely affected and our business may suffer. We only have the rights to itolizumab (EQ001) for the Equillium Territory, and we are focused on the development of itolizumab (EQ001) for autoimmune and inflammatory diseases, with current plans to develop it for the treatment of patients with aGVHD and LN. We have global rights to EQ101 and EQ302 and currently have plans to develop those product candidates for AA and gastrointestinal diseases such as celiac disease, respectively. Our projections of addressable patient populations that have the potential to benefit from treatment with our product candidates are based on estimates and may prove to be incorrect. If any of our estimates are inaccurate, the market opportunities for our product candidates could be significantly diminished and have an adverse material impact on our business. We may not ultimately realize the potential benefits of orphan drug designation for EQ101 or itolizumab (EQ001). 51 Â  EQ101 has been granted orphan drug designation by the FDA and the European Medicines Agency for CTCL, and itolizumab (EQ001) has been granted orphan drug designations by the FDA for both the prevention and treatment of aGVHD. The FDA grants orphan designation to drugs that are intended to treat rare diseases with fewer than 200,000 patients in the United States or that affect more than 200,000 persons but are not expected to recover the costs of developing and marketing a treatment drug. Orphan drugs do not require prescription drug user fees with a marketing application, may qualify the drug development sponsor for certain tax credits, and may be eligible for a market exclusivity period of seven years (with certain exceptions). However, orphan drug designation neither shortens the development time nor regulatory review time of a product candidate nor gives the candidate any advantage in the regulatory review or approval process. Even if we are awarded marketing exclusivity, the FDA can still approve another drug containing the same active ingredient and used for the same orphan indication if it determines that a subsequent drug is safer, more effective or makes a major contribution to patient care, and orphan exclusivity can be lost if the orphan drug manufacturer is unable to assure that a sufficient quantity of the orphan drug is available to meet the needs of patients with the rare disease or condition. Orphan drug exclusivity may also be lost if the FDA later determines that the initial request for designation was materially defective. In addition, orphan drug exclusivity does not prevent the FDA from approving competing drugs for the same or similar indication containing a different active ingredient. If orphan drug exclusivity is lost and we were unable to successfully enforce any remaining patents covering our eligible product candidates, we could be subject to biosimilar competition earlier than we anticipate. In addition, if a subsequent drug is approved for marketing for the same or a similar indication as EQ101 or itolizumab (EQ001), we may face increased competition and lose market share regardless of orphan drug exclusivity. Fast track designation by the FDA may not actually lead to a faster development or regulatory review or approval process. We have received fast track designation for itolizumab (EQ001) for the treatment of aGVHD and LN. If a product is intended for the treatment of a serious or life-threatening condition and the product demonstrates the potential to address unmet medical needs for this condition, the product sponsor may apply for FDA fast track designation. Even with fast track designation, we may not experience a faster development process, review or approval compared to conventional FDA procedures. The FDA may withdraw fast track designation if it believes that the designation is no longer supported by data from our clinical development program. Even if we receive marketing approval, we may not be able to successfully commercialize any of our approved products due to unfavorable pricing regulations or third-party coverage and reimbursement policies, which could make it difficult for us to sell any of our approved products profitably.* Obtaining coverage and adequate reimbursement approval of a product from a government or other third-party payor is a time-consuming and costly process that could require us to provide supporting scientific, clinical and cost effectiveness data for the use of our approved products to the payor. There may be significant delays in obtaining such coverage and reimbursement for newly approved products, and coverage may be more limited than the purposes for which the product is approved by the FDA. Moreover, eligibility for coverage and reimbursement does not imply that a product will be paid for in all cases or at a rate that covers our costs, including research, development, intellectual property, manufacture, sale and distribution expenses. Interim reimbursement levels for new products, if applicable, may also not be sufficient to cover our costs and may not be made permanent. Reimbursement rates may vary according to the use of the product and the clinical setting in which it is used, may be based on reimbursement levels already set for lower cost products and may be incorporated into existing payments for other services. Net prices for products may be reduced by mandatory discounts or rebates required by government healthcare programs or private payors, by any future laws limiting pharmaceutical prices and by any future relaxation of laws that presently restrict imports of product from countries where they may be sold at lower prices than in the United States. Â  There is significant uncertainty related to the insurance coverage and reimbursement of newly approved products. Third-party payors often rely upon Medicare coverage policy and payment limitations in setting reimbursement policies, but also have their own methods and approval process apart from Medicare coverage and reimbursement determinations. Decisions regarding the extent of coverage and amount of reimbursement to be provided for any product candidates that we develop will be made on a payor-by-payor basis. One third-party payorâ€™s determination to provide coverage for a drug does not assure that other payors will also provide coverage and adequate reimbursement for the drug. Additionally, a third-party payorâ€™s decision to provide coverage for a therapy does not imply that an adequate reimbursement rate will be approved. Third-party payors are increasingly challenging the price, examining the medical necessity and reviewing the cost-effectiveness of medical products, therapies and services, in addition to questioning their safety and efficacy. Coverage and reimbursement by a third-party payor may depend upon a number of factors, including the third-party payorâ€™s determination that use of a product is: â€¢a covered benefit under its health plan; â€¢safe, effective and medically necessary; â€¢appropriate for the specific patient; 52 Â  â€¢cost-effective; and â€¢neither experimental nor investigational. We cannot be sure that coverage or reimbursement will be available for any product that we commercialize and, if coverage and reimbursement are available, what the level of reimbursement will be. Obtaining adequate reimbursement for our products may be particularly difficult because of the higher prices often associated with branded therapeutics and therapeutics administered under the supervision of a physician. Similarly, because our product candidates are physician-administered injectables, separate reimbursement for the product itself may or may not be available. Instead, the administering physician may be reimbursed for providing the treatment or procedure in which our product is used. Our inability to promptly obtain coverage and adequate reimbursement rates from both government-funded and private payors for any approved products that we develop could have a material adverse effect on our operating results, our ability to raise capital needed to commercialize products and our overall financial condition. Â  Reimbursement may impact the demand for, and the price of, any product for which we obtain marketing approval. Assuming we obtain coverage for a given product by a third-party payor, the resulting reimbursement payment rates may not be adequate or may require co-payments that patients find unacceptably high. Each third-party payor determines whether or not it will provide coverage for a therapy, what amount it will pay the manufacturer for the therapy and on what tier of its list of covered drugs, or formulary, it will be placed. The position on a third-party payorâ€™s formulary, generally determines the co-payment that a patient will need to make to obtain the therapy and can strongly influence the adoption of such therapy by patients and physicians. Patients who are prescribed medications for the treatment of their conditions, and their prescribing physicians, generally rely on third-party payors to reimburse all or part of the costs associated with those medications. Patients are unlikely to use our products unless coverage is provided and reimbursement is adequate to cover all or a significant portion of the cost of our products. Therefore, coverage and adequate reimbursement is critical to new product acceptance. Coverage decisions may depend upon clinical and economic standards that disfavor new products when more established or lower cost therapeutic alternatives are already available or subsequently become available. Even if favorable coverage and reimbursement status is attained for one or more products for which we receive regulatory approval, less favorable coverage policies and reimbursement rates may be implemented in the future. Additionally, if we or our collaborators develop companion diagnostic tests for use with our product candidates, such tests will be subject to the coverage and reimbursement process separate and apart from the coverage and reimbursement we seek for our product candidates. We expect to experience pricing pressures in connection with the sale of our product candidates due to the trend toward managed healthcare, the increasing influence of health maintenance organizations and additional legislative changes. The downward pressure on healthcare costs in general, particularly prescription medicines, medical devices and surgical procedures and other treatments, has become very intense. As a result, increasingly high barriers are being erected to the successful commercialization of new products. Risks Related to Manufacturing and Our Reliance on Third Parties The manufacture of pharmaceutical products, especially biologics, is complex and we may encounter difficulties in production, distribution and delivery of our product candidates. If CMOs, including Biocon, our exclusive CMO for itolizumab (EQ001), encounter such difficulties, our ability to provide supply of our product candidates for clinical studies, our ability to obtain marketing approval, or our ability to obtain commercial supply of our products, if approved, could be delayed or stopped. We have no experience in biologic manufacturing and do not own or operate, and we do not expect to own or operate, facilities for product manufacturing, storage and distribution, or testing. We are completely dependent on third-party CMOs to fulfill our clinical and commercial supply of our product candidates. However, the process of manufacturing pharmaceutical products, especially biologics, is complex, highly-regulated and subject to multiple risks. Such manufacturing is highly susceptible to product loss due to contamination, equipment failure, improper installation or operation of equipment, vendor or operator error, inconsistency in yields, variability in product characteristics and difficulties in scaling the production process. Even minor deviations from normal manufacturing processes could result in reduced production yields, product defects and other supply disruptions and higher costs. If microbial, viral or other contaminations are discovered at the facilities of our manufacturer, such facilities may need to be closed for an extended period of time to investigate and remedy the contamination, which could delay clinical studies, result in higher costs of drug product and adversely harm our business. In addition, if the facilities of our manufacturer are located outside of the United States, as is the case currently for itolizumab (EQ001), the production, distribution and delivery of pharmaceutical products are also subject to the laws and regulations of the country. Any changes in the laws and regulations of another country, or disruptions in production or the supply chain related to geopolitical issues or health pandemics, could delay clinical studies, result in higher costs of drug product and adversely harm our business. Moreover, if the FDA determines that our manufacturer is not in compliance with FDA laws and regulations, including those governing cGMPs, the FDA may deny BLA approval until the deficiencies are corrected or we replace the manufacturer in our BLA with a manufacturer that is in compliance. Â  In addition, there are risks associated with large scale manufacturing for clinical studies or commercial scale including, among others, cost overruns, potential problems with process scale-up, process reproducibility, stability issues, compliance with cGMPs, lot 53 Â  consistency and timely availability and delivery of raw materials. Even if we obtain regulatory approval of our product candidates or any future product candidates, there is no assurance that our CMOs will be able to manufacture the approved product to specifications acceptable to the FDA or other regulatory authorities, to produce it in sufficient quantities to meet the requirements for the potential launch of the product or to meet potential future demand. Further, our contracted manufacturers may experience manufacturing or shipping difficulties due to resource constraints or as a result of natural disasters, labor disputes, unstable political environments, or public health epidemics. If our manufacturers are unable to produce sufficient quantities for clinical studies or for commercialization, commercialization efforts would be impaired, which would have an adverse effect on our business, financial condition, results of operations and growth prospects. Scaling up pharmaceutical manufacturing processes, especially biological processes and peptide synthesis, is a difficult and uncertain task, and our CMOs may not have the necessary capabilities to complete the implementation and development process of further scaling up production, transferring production to other sites, or managing its production capacity to timely deliver our supplies of EQ101, EQ302, itolizumab (EQ001) or other future product candidates (including other biologics) or meet product demand. In May 2017, we entered into an exclusive clinical supply agreement with Biocon and have agreed to enter into an exclusive commercial supply agreement with Biocon in the future. Biocon manufactures itolizumab (EQ001) at its FDA regulated facility in Bangalore, India. Our dependence on Biocon subjects us to further risks and uncertainties related to our ability to fulfill our clinical and commercial supply of itolizumab (EQ001). For example, in March 2020, due to the spread of the coronavirus, the Indian government restricted the export of 26 active pharmaceutical ingredients and the medicines made from them. These export restrictions are indefinite and may be modified or expanded. If the export restrictions are expanded to include itolizumab (EQ001), our supply of itolizumab (EQ001) may be disrupted, delayed or stopped indefinitely and our ability to continue development of itolizumab (EQ001), including our ongoing clinical studies, may be significantly impacted and may result in higher costs of drug product and adversely harm our business. If Biocon is unable to meet our manufacturing requirements (due to export restrictions or otherwise), it has the discretion to outsource manufacturing to a third party and the joint steering committee may determine to shift manufacturing to a third party. However, transfer of the manufacturing of biologic products to a new contract manufacturer, whether related to itolizumab (EQ001) or any of our current or future product candidates, can be lengthy and involve significant additional costs. Even if we are able to adequately validate and scale-up the manufacturing process with a contract manufacturer, we will still need to negotiate with such contract manufacturer an agreement for commercial supply and it is not certain we will be able to come to agreement on terms acceptable to us, if at all. In addition, Biocon has certain rights to reacquire exclusive manufacturing rights for itolizumab (EQ001), even after a third party has been engaged following shortfalls by Biocon, which may make it difficult and expensive to engage any third-party manufacturer for itolizumab (EQ001) other than Biocon. We rely, and intend to continue to rely, on CROs to conduct our clinical studies and perform some of our research and preclinical studies. If these third parties do not satisfactorily carry out their contractual duties, fail to comply with applicable regulatory requirements or meet expected deadlines, our development programs may be delayed or subject to increased costs or we may be unable to obtain regulatory approval, each of which may have an adverse effect on our business, financial condition, results of operations and prospects. We do not have the ability to independently conduct all aspects of our preclinical testing or clinical studies ourselves. As a result, we are and will be dependent on third parties to conduct our ongoing and future preclinical studies and clinical studies of EQ101, EQ302 and itolizumab (EQ001) and any future preclinical studies and clinical studies of any other product candidates. The timing of the initiation and completion of these studies will therefore be partially controlled by such third parties and may result in delays to our development programs. Â  Specifically, we expect CROs, clinical investigators and consultants to play a significant role in the conduct of these studies and the subsequent collection and analysis of data. However, we will not be able to control all aspects of their activities. Nevertheless, we are responsible for ensuring that each clinical study is conducted in accordance with the applicable protocol and legal, regulatory and scientific standards, and our reliance on the CROs and other third parties does not relieve us of our regulatory responsibilities. Should our CROs engage in unethical, illegal, or non-compliant activities, such behavior could adversely impact our business. Further, should we terminate our contractual relationship with a CRO for such improprieties, transitioning to a different CRO may delay, disrupt or otherwise adversely impact the progress of the clinical study. We and our CROs are required to comply with GCP requirements, which are regulations and guidelines enforced by the FDA, for product candidates in clinical development. Regulatory authorities enforce these GCP requirements through periodic inspections of study

sponsors, clinical study investigators and clinical study sites. If we or any of our CROs or clinical study sites fail to comply with applicable GCP requirements, the data generated in our clinical studies may be deemed unreliable, and the FDA may require us to perform additional clinical studies before approving our marketing applications. In addition, our clinical studies must be conducted with product produced under cGMP regulations. Our failure to comply with these regulations may require us to stop and/or repeat clinical studies, which would delay the marketing approval process. 54 Â  There is no guarantee that any such CROs, clinical study investigators or other third parties on which we rely on will devote adequate time and resources to our development activities or perform as contractually required. If any of these third parties fail to meet expected deadlines, adhere to our clinical protocols or meet regulatory requirements, otherwise performs in a substandard manner, or terminates its engagement with us, the timelines for our development programs may be extended or delayed or our development activities may be suspended or terminated. If our clinical study site terminates for any reason, we may experience the loss of follow-up information on subjects enrolled in such clinical study unless we are able to transfer those subjects to another qualified clinical study site, which may be difficult or impossible. In addition, clinical study investigators for our clinical study may serve as scientific advisors or consultants to us from time to time and may receive cash or equity compensation in connection with such services. If these relationships and any related compensation result in perceived or actual conflicts of interest, or the FDA concludes that the financial relationship may have affected the interpretation of the study, the integrity of the data generated at the applicable clinical study site may be questioned and the utility of the clinical study itself may be jeopardized, which could result in the delay or rejection of any marketing application we submit by the FDA. Any such delay or rejection could prevent us from commercializing EQ101, itolizumab (EQ001) or any future product candidates. Furthermore, these third parties may also have relationships with other entities, some of which may be our competitors for whom they may also be conducting clinical studies or other biopharmaceutical product development activities that could harm our competitive position. If these third parties do not successfully carry out their contractual duties, meet expected deadlines or conduct our clinical studies in accordance with regulatory requirements or our stated protocols, we will not be able to obtain, or may be delayed in obtaining, marketing approvals of EQ101, itolizumab (EQ001) or any future product candidates and will not be able to, or may be delayed in our efforts to, successfully commercialize our products. Our reliance on contracted parties requires us to share our trade secrets, which increases the possibility that a competitor will discover them or that our trade secrets will be misappropriated or disclosed. Because we rely on contracted parties to research, develop, and manufacture our product candidates, we must share trade secrets with them. The need to share trade secrets and other confidential information increases the risk that such trade secrets become known by our competitors, are inadvertently incorporated into the technology of others, or are disclosed or used in violation of confidentiality agreements. Given that our proprietary position is based, in part, on our know-how and trade secrets, a competitorâ€™s independent discovery of our trade secrets or other unauthorized use or disclosure would impair our competitive position and may have a material adverse effect on our business. Agreements with our advisors, employees, contractors and consultants may contain certain limited publication rights. For example, any academic institution that we may collaborate with will likely expect to be granted rights to publish data arising out of such collaboration and any joint research and development programs may require us to share trade secrets under the terms of our research and development or similar agreements. Despite our efforts to protect our trade secrets, our competitors may discover our trade secrets, either through breach of our agreements, independent development or publication of information by any of our collaborators. A competitorâ€™s discovery of our trade secrets would impair our competitive position and have an adverse impact on our business. Risks Related to Intellectual Property If we are unable to obtain or protect intellectual property rights covering our product candidates, or if the scope of the intellectual property protection is not sufficiently broad, our competitors could develop and commercialize products similar or identical to ours, and we may not be able to compete effectively in our market. Our success depends in significant part on our, and with respect to itolizumab (EQ001), Bioconâ€™s, ability to establish, maintain and protect patents and other intellectual property rights with respect to our proprietary technologies, research programs, and product candidates, including EQ101, EQ302 and itolizumab (EQ001), and operate without infringing the intellectual property rights of others. The patent prosecution process is expensive and time-consuming, and we and our current or future licensors, licensees or partners may not be able to prepare, file and prosecute all necessary or desirable patent applications at a reasonable cost or in a timely manner. It is also possible that we or our current and future licensors, licensees or partners will fail to identify patentable aspects of our research or inventions made in the course of development and commercialization activities before it is too late to obtain patent protection on them. Although we enter into confidentiality agreements with parties who have access to patentable aspects of our research and development programs, such as our employees, corporate collaborators, outside scientific collaborators, CROs, contract manufacturers, consultants, independent contractors, advisors and other third parties, any of these parties may breach these agreements and disclose such results before a patent application is filed, thereby jeopardizing our ability to seek patent protection on technology relating to our research programs. Moreover, in some circumstances, we may not have the right to control the preparation, filing and prosecution of patent applications, or to maintain the patents, covering technology that we license from or license to third parties and are reliant on our licensors, licensees or partners. Therefore, these patents and applications may not be prosecuted and enforced in a manner consistent with the best interests of our business. If our current or future licensors, licensees or partners fail to establish, maintain or protect such patents and other intellectual property rights, such rights may be reduced or eliminated. If our licensors, licensees or partners are not 55 Â fully cooperative or disagree with us as to the prosecution, maintenance or enforcement of any patent rights, such patent rights could be compromised. There may be significant pressure on the U.S. government and international governmental bodies to limit the scope of patent protection both inside and outside the United States for disease treatments that prove successful, as a matter of public policy regarding worldwide health concerns. Â  The patent position of biotechnology companies generally is highly uncertain, involves complex legal and factual questions and has in recent years been the subject of much litigation, resulting in court decisions, including Supreme Court decisions, which have increased uncertainties as to the ability to enforce patent rights in the future. In addition, the laws of foreign countries may not protect our rights to the same extent as the laws of the United States, allowing foreign competitors a better opportunity to create, develop and market competing product candidates, or vice versa. We cannot be certain that the claims in our pending patent applications directed to our product candidates such as EQ101, EQ302 and itolizumab (EQ001), as well as technologies relating to our research programs, will be considered patentable by the United States Patent and Trademark Office, or USPTO, or by patent offices in foreign countries. Furthermore, even if they are unchallenged, patents in our portfolio may not adequately exclude third parties from practicing relevant technology or prevent others from designing around our claims. As a result, the issuance, scope, validity, enforceability and commercial value of our and our current or future licensorsâ€™, licenseesâ€™ or partnersâ€™ patent rights are highly uncertain. Our and our licensorsâ€™, licenseesâ€™ or partnersâ€™ pending and future patent applications may not result in patents being issued, which protect our technology or products, in whole or in part, or their intended uses, methods of manufacture or formulations, or which effectively prevent others from commercializing competitive technologies and products. The patent examination process may require us or our licensors, licensees or partners to narrow the scope of the claims of our or our licensorsâ€™, licenseesâ€™ or partnersâ€™ pending and future patent applications, which may limit the scope of patent protection that may be obtained. In the past, we have not always been able to obtain the full scope of patent protection we have initially sought in our patent applications, and as described above and as is typical for most biotechnology patent prosecution, we have been required to narrow or eliminate patent claims as part of the patent prosecution process. In addition, some patent applications that we or our licensors have filed have not resulted in issued patents because we or our licensors have abandoned those patent applications as changes in business and/or legal strategies dictated. We cannot assure you that all of the potentially relevant prior art-information that was or is deemed available to a person of skill in the relevant art prior to the priority date of the claimed invention-relating to our patents and patent applications has been found. If such prior art exists, it can invalidate a patent or prevent a patent from issuing from a pending patent application, and we may be subject to a third-party pre-issuance submission of prior art to the USPTO. Even if patents do successfully issue and even if such patents cover our product candidates, third parties may initiate litigation or opposition, interference, re-examination, post-grant review, inter partes review, nullification or derivation action in court or before patent offices, or similar proceedings challenging the validity, enforceability or scope of such patents, which may result in the patent claims being narrowed or invalidated, may allow third parties to commercialize our product candidates and compete directly with us, without payment to us, or limit the duration of the patent protection of our technology and products. The legal threshold for initiating such proceedings may be low, so that even proceedings with a low probability of success might be initiated. In addition, if the breadth or strength of protection provided by our patents and patent applications is threatened, regardless of the outcome, it could dissuade companies from collaborating with us to license, develop or commercialize current or future product candidates. Our and our licensorsâ€™, licenseesâ€™ or partnersâ€™ patent applications cannot be enforced against third parties practicing the technology claimed in such applications unless and until a patent issues from such applications, and then only to the extent the issued claims cover the technology. Because patent applications in the United States and most other countries are confidential for a period of time after filing, and some remain so until issued, we cannot be certain that we or our licensors were the first to file any patent application related to our research programs and product candidates such as EQ101, EQ302 and itolizumab (EQ001). Even where we have a valid and enforceable patent, we may not be able to exclude others from practicing our invention where the other party can show that they used the invention in commerce before our filing date or the other party benefits from a compulsory license. In addition, patents have a limited lifespan. In the United States, if all maintenance fees are timely paid, the natural expiration of a patent is generally 20 years from its earliest U.S. filing date. Various extensions may be available, but the life of a patent, and the protection it affords, is limited. Even if patents covering our product candidates are obtained, once the patent life has expired for a product, we may be open to competition from competitive medications, including biosimilar or generic medications. If we are not able to obtain patent term extension in the United States under the Hatch-Waxman Act and in foreign countries under similar legislation, thereby potentially extending the term of our marketing exclusivity for EQ101, EQ302, itolizumab (EQ001) or any other product candidates that we may identify, our business may be materially harmed. Given the amount of time required for the development, testing and regulatory review of new product candidates, patents protecting such candidates might expire before or shortly after such candidates are commercialized. As a result, our owned and licensed patent portfolio may not provide us with sufficient rights to exclude others from commercializing products similar or identical to ours. We expect to seek extensions of patent terms where these are available in any countries where we are prosecuting patents. This includes in the United States under the Drug Price Competition and Patent Term Restoration Act of 1984, or Hatch-Waxman Act, which permits a patent term extension of up to five years beyond the expiration of the patent. The Hatch-Waxman Act allows a maximum of one 56 Â  patent to be extended per FDA-approved product as compensation for the patent term lost during the FDA regulatory review process. A patent term extension cannot extend the remaining term of a patent beyond a total of 14 years from the date of product approval and only those claims covering such approved drug product, a method for using it or a method for manufacturing it may be extended. Patent term extension may also be available in certain foreign countries upon regulatory approval of our product candidates. However, the applicable authorities, including the FDA and USPTO, in the United States, and any equivalent foreign regulatory authority, may not agree with our assessment of whether such extensions are available, and may refuse to grant extensions to our patents, or may grant more limited extensions than we request. If this occurs, our competitors may take advantage of our investment in development and clinical studies by referencing our clinical and preclinical data and launch their product earlier than might otherwise be the case. The degree of future protection for our proprietary rights is uncertain, and we cannot predict: â€¢if and when patents may issue based on our patent applications; â€¢the scope of protection of any patent issuing based on our patent applications; â€¢whether the claims of any patent issuing based on our patent applications will provide protection against competitors; â€¢whether any of the patents we own or license will be found to ultimately be valid and enforceable; â€¢whether or not third parties will find ways to invalidate or circumvent our patent rights; â€¢whether or not others will obtain patents claiming aspects similar to those covered by our patents and patent applications; â€¢whether the patents of others will not have an adverse effect on our business; â€¢whether we will develop additional proprietary technologies or products that are separately patentable; â€¢whether we will need to initiate litigation or administrative proceedings to enforce and/or defend our patent rights which will be costly whether we win or lose; and/or â€¢whether the patent applications that we own or in-license will result in issued patents with claims that cover our product candidates or uses thereof in the United States or in other foreign countries. We depend on intellectual property licensed from Biocon and termination of our license could result in the loss of significant rights, which would harm our business. We currently in-license certain intellectual property that is important to our business from Biocon and, in the future, we may enter into additional agreements that provide us with licenses to valuable intellectual property or technology. We rely to some extent on Biocon to file patent applications and to otherwise protect the intellectual property we license from them. We have limited control over these activities or any other intellectual property that may be related to our in-licensed intellectual property. For example, we cannot be certain that such activities by Biocon have been or will be conducted in compliance with applicable laws and regulations or will result in valid and enforceable patents and other intellectual property rights. We have limited control over the manner in which Biocon initiates an infringement proceeding against a third-party infringer of the intellectual property rights or defends certain of the intellectual property that is licensed to us. It is possible that our licensorâ€™s infringement proceeding or defense activities may be less vigorous than had we conducted them ourselves. Â Furthermore, in-licensed patents may be subject to a reservation of rights by one or more third parties. Further, our existing license with Biocon imposes, and future agreements may also impose, various diligence, milestone payment, royalty, insurance and other obligations on us. If we fail to comply with these obligations, we may be required to pay damages and our licensor may have the right to terminate the license, in which event we would not be able to develop or market the products covered by such licensed intellectual property and our competitors or other third parties might be able to gain access to technologies and products that are identical to ours. Our business would suffer if any current or future licenses terminate, if the licensors fail to abide by the terms of the license, if the licensors fail to enforce licensed patents against infringing third parties, if the licensed patents or other rights are found to be invalid or unenforceable, or if we are unable to enter into necessary licenses on acceptable terms. Furthermore, if any current or future licenses terminate, or if the underlying patents fail to provide the intended exclusivity, competitors or other third parties may gain the freedom to seek regulatory approval of, and to market, products identical to ours. Moreover, our licensors may own or control intellectual property that has not been licensed to us and, as a result, we may be subject to claims, regardless of their merit, that we are infringing or otherwise violating the licensorâ€™s rights. Disputes may also arise between us and our licensor regarding intellectual property subject to a license agreement, including those relating to: â€¢the scope of rights granted under the license agreement and other interpretation-related issues; â€¢whether and the extent to which our technology and processes infringe on intellectual property of the licensor that is not subject to the license agreement; 57 Â  â€¢our right to sublicense patent and other rights to third parties under collaborative development relationships; â€¢whether we are complying with our diligence obligations with respect to the use of the licensed technology in relation to our development and commercialization of our product candidates; and â€¢the allocation of ownership of inventions and know-how resulting from the joint creation or use of intellectual property by our licensors and by us and our partners. In addition, intellectual property or technology license agreements, including our existing agreements, are complex, and certain provisions in such agreements may be susceptible to multiple interpretations. The resolution of any contract interpretation disagreement that may arise could narrow what we believe to be the scope of our rights to the relevant intellectual property or technology, or increase what we believe to be our financial or other obligations under the relevant agreement, either of which could have a material adverse effect on our business, financial condition, results of operations, and prospects. If disputes over intellectual property that we have licensed prevent or impair our ability to maintain our current licensing arrangements on acceptable terms, we may be unable to successfully develop and commercialize the affected product candidates. We are generally also subject to all of the same risks with respect to protection of intellectual property that we license as we are for intellectual property that we own, which are described below. If we or our licensor fail to adequately protect this intellectual property, our ability to commercialize products could suffer. Â Because our programs may require the use of proprietary rights held by third parties, the growth of our business may depend in part on our ability to acquire, in-license or use these proprietary rights. We may be unable to acquire or in-license any compositions, methods of use, processes or other third-party intellectual property rights from third parties that we identify as necessary for our product candidates. The licensing and acquisition of third-party intellectual property rights is a competitive area, and a number of more established companies are also pursuing strategies to license or acquire third-party intellectual property rights that we may consider attractive. These established companies may have a competitive advantage over us due to their size, cash resources and greater clinical development and commercialization capabilities. In addition, companies that perceive us to be a competitor may be unwilling to assign or license rights to us. We also may be unable to license or acquire third-party intellectual property rights on terms that would allow us to make an appropriate return on our investment. In addition, while we cannot currently determine the amount of the royalty obligations we would be required to pay on sales of future products, if any, the amounts may be significant. The amount of our future royalty

obligations will depend on the technology and intellectual property we use in products that we successfully develop and commercialize, if any. Therefore, even if we successfully develop and commercialize products, we may be unable to achieve or maintain profitability. In the future, we may need to obtain additional licenses of third-party technology that may not be available to us or are available only on commercially unreasonable terms, and which may cause us to operate our business in a more costly or otherwise adverse manner that was not anticipated. From time to time we may be required to license technologies relating to our therapeutic research programs from additional third parties to further develop or commercialize our product candidates such as EQ101, EQ302, itolizumab (EQ001) and/or others. Should we be required to obtain licenses to any third-party technology, including any such patents required to manufacture, use or sell our product candidates, such licenses may not be available to us on commercially reasonable terms, or at all. The inability to obtain any third-party license required to develop or commercialize any of our product candidates could cause us to abandon any related efforts, which could seriously harm our business and operations. Any collaboration arrangements that we may enter into in the future may not be successful, which could adversely affect our ability to develop and commercialize our products. Any future collaborations that we enter into may not be successful. The success of our collaboration arrangements will depend heavily on the efforts and activities of our collaborators. Collaborations are subject to numerous risks, which may include that: â€¢collaborators have significant discretion in determining the efforts and resources that they will apply to collaborations; â€¢collaborators may not pursue development and commercialization of our products or may elect not to continue or renew development or commercialization programs based on study or test results, changes in their strategic focus due to the acquisition of competitive products, availability of funding or other external factors, such as a business combination that diverts resources or creates competing priorities; â€¢collaborators could independently develop, or develop with third parties, products that compete directly or indirectly with our products or product candidates; 58 Â  â€¢a collaborator with marketing, manufacturing and distribution rights to one or more products may not commit sufficient resources to or otherwise not perform satisfactorily in carrying out these activities; â€¢we could grant exclusive rights to our collaborators that would prevent us from collaborating with others; â€¢collaborators may not properly maintain or defend our intellectual property rights or may use our intellectual property or proprietary information in a way that gives rise to actual or threatened litigation that could jeopardize or invalidate our intellectual property or proprietary information or expose us to potential liability; â€¢disputes may arise between us and a collaborator that causes the delay or termination of the research, development or commercialization of our current or future products or that results in costly litigation or arbitration that diverts management attention and resources; â€¢collaborations may be terminated, and, if terminated, may result in a need for additional capital to pursue further development or commercialization of the applicable current or future products; â€¢collaborators may own or co-own intellectual property covering our products that results from our collaborating with them, and in such cases, we would not have the exclusive right to develop or commercialize such intellectual property; and â€¢a collaboratorâ€™s sales and marketing activities or other operations may not be in compliance with applicable laws resulting in civil or criminal proceedings. We may not identify relevant third-party patents or may incorrectly interpret the relevance, scope or expiration of a third-party patent, which might adversely affect our ability to develop and market our products. We cannot assure you that our operations do not, or will not in the future, infringe existing or future patents. We cannot guarantee that any of our patent searches or analyses, including the identification of relevant patents, the scope of patent claims or the expiration of relevant patents, are complete or thorough, nor can we be certain that we have identified each and every third party patent and pending application in the United States and abroad that is relevant to our therapeutic research programs or necessary for the commercialization of our product candidates such as EQ101, EQ302, itolizumab (EQ001) and/or others in any jurisdiction. Â  Numerous U.S. and foreign patents and pending patent applications exist in our market that are owned by third parties, and there may be third-party patents or patent applications with claims to materials, formulations, methods of manufacture or methods for treatment related to the use or manufacture of our products and/or product candidates that we may identify. Our competitors in both the United States and abroad, many of which have substantially greater resources and have made substantial investments in patent portfolios and competing technologies, may have applied for or obtained or may in the future apply for and obtain, patents that will prevent, limit or otherwise interfere with our ability to make, use and sell our products. We do not always conduct independent reviews of pending patent applications of and patents issued to third parties. Patent applications in the United States and elsewhere are typically published approximately 18 months after the earliest filing for which priority is claimed, with such earliest filing date being commonly referred to as the priority date. Certain U.S. applications that will not be filed outside the United States can remain confidential until patents issue. In addition, patent applications in the United States and elsewhere can be pending for many years before issuance, or unintentionally abandoned patents or applications can be revived. Furthermore, pending patent applications that have been published can, subject to certain limitations, be later amended in a manner that could cover our technologies, our products or the use of our products. As such, there may be applications of others now pending or recently revived patents of which we are unaware, potentially relating to our research programs and product candidates such as EQ101, EQ302, itolizumab (EQ001) and others, or their intended uses. These applications may later result in issued patents, or the revival of previously abandoned patents, that will prevent, limit or otherwise interfere with our ability to make, use or sell our products. The scope of a patent claim is determined by an interpretation of the law, the written disclosure in a patent and the patentâ€™s prosecution history. Our interpretation of the relevance or the scope of a patent or a pending application may be incorrect, which may negatively impact our ability to market our products. We may incorrectly determine that our products are not covered by a third party patent or may incorrectly predict whether a third partyâ€™s pending application will issue with claims of relevant scope. Our determination of the expiration date of any patent in the United States or abroad that we consider relevant may be incorrect, which may negatively impact our ability to develop and market our product candidates. Our failure to identify and correctly interpret relevant patents may negatively impact our ability to develop and market our products. We cannot provide any assurances that third party patents do not exist which might be enforced against our current technology, including our research programs, product candidates, which include EQ101, EQ302, itolizumab (EQ001) and others, their respective methods of use, manufacture and formulations thereof, and could result in either an injunction prohibiting our manufacture or future sales, or, with respect to our future sales, an obligation on our part to pay royalties and/or other forms of compensation to third parties, which could be significant. 59 Â  If we are sued for infringing intellectual property rights of third parties, such litigation could be costly and time consuming and could prevent or delay us from developing or commercializing our product candidates. Our commercial success depends, in part, on our ability to develop, manufacture, market and sell EQ101, EQ302 and itolizumab (EQ001), and other potential future product candidates without infringing the intellectual property and other proprietary rights of third parties. Third parties may allege that we have infringed or misappropriated their intellectual property. Litigation or other legal proceedings relating to intellectual property claims, with or without merit, is unpredictable and generally expensive and time consuming and, even if resolved in our favor, is likely to divert significant resources from our core business, including distracting our technical and management personnel from their normal responsibilities. In addition, there could be public announcements of the results of hearings, motions or other interim proceedings or developments and if securities analysts or investors perceive these results to be negative, it could have a substantial adverse effect on the market price of our common stock. Such litigation or proceedings could substantially increase our operating losses and reduce the resources available for development activities or any future sales, marketing or distribution activities. We may not have sufficient financial or other resources to adequately conduct such litigation or proceedings. Some of our competitors may be able to sustain the costs of such litigation or proceedings more effectively than we can because of their greater financial resources and more mature and developed intellectual property portfolios. Uncertainties resulting from the initiation and continuation of patent litigation or other proceedings could have a material adverse effect on our ability to compete in the marketplace. We cannot assure you that our operations do not, or will not in the future, infringe existing or future patents. Â  There is a substantial amount of intellectual property litigation in the biotechnology and pharmaceutical industries, and we may become party to, or threatened with, litigation or other adversarial proceedings regarding intellectual property rights with respect to our product candidates. Our competitors in both the United States and abroad, many of which have substantially greater resources and have made substantial investments in patent portfolios and competing technologies, may have applied for or obtained or may in the future apply for and obtain, patents that will prevent, limit or otherwise interfere with our ability to make, use and sell our product candidates. Third parties may assert infringement claims against us based on existing or future intellectual property rights. The pharmaceutical and biotechnology industries have produced a significant number of patents, and it may not always be clear to industry participants, including us, which patents cover various types of products or methods of use. The coverage of patents is subject to interpretation by the courts, and the interpretation is not always uniform. If we were sued for patent infringement, we would need to demonstrate that our product candidates, products or methods either do not infringe the patent claims of the relevant patent or that the patent claims are invalid or unenforceable, and we may not be able to do this. Proving invalidity may be difficult. For example, in the United States, proving invalidity in court requires a showing of clear and convincing evidence to overcome the presumption of validity enjoyed by issued patents. Even if we are successful in these proceedings, we may incur substantial costs and the time and attention of our management and scientific personnel could be diverted in pursuing these proceedings, which could have a material adverse effect on our business and operations. In addition, we may not have sufficient resources to bring these actions to a successful conclusion. Furthermore, because of the substantial amount of discovery required in connection with intellectual property litigation or administrative proceedings, there is a risk that some of our confidential information could be compromised by disclosure. If we are found to infringe a third partyâ€™s intellectual property rights, we could be forced, including by court order, to cease developing, manufacturing or commercializing the infringing product candidate or product. Alternatively, we may be required to obtain a license from such third party in order to use the infringing technology and continue developing, manufacturing or marketing the infringing product candidate. However, we may not be able to obtain any required license on commercially reasonable terms or at all. Even if we were able to obtain a license, it could be non-exclusive, thereby giving our competitors access to the same technologies licensed to us. In addition, we could be found liable for monetary damages, including treble damages and attorneysâ€™ fees if we are found to have willfully infringed a patent. A finding of infringement could prevent us from commercializing our product candidates or force us to cease some of our business operations, and could divert the time and attention of our technical personnel and management, cause development delays, and/or require us to develop non-infringing technology, which may not be possible on a cost-effective basis, which could materially harm our business. Claims that we have misappropriated the confidential information or trade secrets of third parties could have a similar negative impact on our business. We may become involved in lawsuits to protect or enforce our patents or other intellectual property, which could be expensive, time consuming and unsuccessful. Competitors may infringe our patents, trademarks, copyrights or other intellectual property that relate to our current and future product candidates, including EQ101, EQ302, itolizumab (EQ001) and others, their respective methods of use, manufacture and formulations thereof. To counter infringement or unauthorized use, we or our licensor may be required to file infringement claims, which can be expensive and time consuming and divert the time and attention of our management and scientific personnel. Any claims we or our licensor assert against perceived infringers could provoke these parties to assert counterclaims against us alleging that we infringe their patents, in addition to counterclaims asserting that our patents are invalid or unenforceable, or both. In patent litigation in the United States, defendant counterclaims alleging invalidity and/or unenforceability are commonplace, and the outcome following legal assertions of invalidity and unenforceability is unpredictable. In any patent infringement proceeding, there is a risk that a court will 60 Â  decide that a patent that we own or have licensed is invalid or unenforceable, in whole or in part, and that we do not have the right to stop the other party from using the invention at issue. There is also a risk that, even if the validity of such patents is upheld, the court will construe the patentâ€™s claims narrowly or decide that we do not have the right to stop the other party from using the invention at issue on the grounds that our patent claims do not cover the invention. An adverse outcome in a litigation or proceeding involving our patents could limit our ability to assert our patents against those parties or other competitors and may curtail or preclude our ability to exclude third parties from making and selling similar or competitive products. Â  Interference or derivation proceedings provoked by third parties or brought by us or declared by the USPTO may be necessary to determine the priority of inventions with respect to our patents or patent applications. An unfavorable outcome could require us to cease using the related technology or to attempt to license rights to it from the prevailing party. For example, an unfavorable outcome could require us to cease using the related technology or to attempt to license rights to it from the prevailing party. Our business could be harmed if the prevailing party does not offer us a license on commercially reasonable terms or at all, or if a non-exclusive license is offered and our competitors gain access to the same technology. Our defense of litigation or interference or derivation proceedings may fail and, even if successful, may result in substantial costs and distract our management and other employees. In addition, the uncertainties associated with litigation could have a material adverse effect on our ability to raise the funds necessary to continue our clinical studies, continue our research programs, license necessary technology from third parties, or enter into development partnerships that would help us bring EQ101, EQ302, itolizumab (EQ001) or other product candidates that we may identify to market. Any of these occurrences could adversely affect our competitive business position, results of operations, business prospects and financial condition. Similarly, if we assert trademark infringement claims, a court may determine that the marks we have asserted are invalid or unenforceable, or that the party against whom we have asserted trademark infringement has superior rights to the marks in question. In this case, we could ultimately be forced to cease use of such trademarks. Even if we establish infringement, the court may decide not to grant an injunction against further infringing activity and instead award only monetary damages, which may or may not be an adequate remedy. Furthermore, because of the substantial amount of discovery required in connection with intellectual property litigation, there is a risk that some of our confidential information could be compromised by disclosure during litigation. There could also be public announcements of the results of hearings, motions or other interim proceedings or developments. If securities analysts or investors perceive these results to be negative, it could have a material adverse effect on the price of shares of our common stock. Moreover, we cannot assure you that we will have sufficient financial or other resources to file and pursue such infringement claims, which typically last for years before they are concluded. Even if we ultimately prevail in such claims, the monetary cost of such litigation and the diversion of the attention of our management and scientific personnel could outweigh any benefit we receive as a result of the proceedings. Because of the expense and uncertainty of litigation, we may not be in a position to enforce our intellectual property rights against third parties. Because of the expense and uncertainty of litigation, we may conclude that even if a third party is infringing our issued patent relating to our research programs and product candidates, any patents that may be issued as a result of our pending or future patent applications or other intellectual property rights, the risk-adjusted cost of bringing and enforcing such a claim or action may be too high or not in the best interest of our company or our stockholders. In such cases, we may decide that the more prudent course of action is to simply monitor the situation or initiate or seek some other non-litigious action or solution. We may be subject to claims that our employees, consultants or independent contractors have wrongfully used or disclosed confidential information of third parties. We employ individuals who previously worked with other companies, including our competitors or potential competitors. We could in the future be subject to claims that we or our employees, consultants, or independent contractors have inadvertently or otherwise used or disclosed alleged trade secrets or other confidential information of current or former employers or competitors. Although we try to ensure that our employees, consultants and independent contractors do not use the intellectual property, proprietary information, know-how or trade secrets of others in their work for us, we may become subject to claims that we caused an individual to breach the terms of his or her non-competition or non-solicitation agreement, or that we or these individuals have, inadvertently or otherwise, used or disclosed the alleged trade secrets or other proprietary information of a current or former employer or competitor. Â  While we may litigate to defend ourselves against these claims, even if we are successful, litigation could result in substantial costs and could be a distraction to management and other employees. If our defenses to these claims fail, in addition to requiring us to pay monetary damages, a court could prohibit us from using technologies or features that are essential to our product candidates, including EQ101, EQ302 or itolizumab (EQ001), if such technologies or features are found to incorporate or be derived from the trade secrets or other proprietary information of the current or former employers. Moreover, any such litigation or the threat thereof may adversely affect our reputation, our ability to form strategic alliances or sublicense our rights to collaborators, engage with scientific advisors or 61 Â  hire employees or consultants, each of which would have an adverse effect on our business, results of operations and financial condition. We may not be able to protect our intellectual property rights throughout the world. Filing, prosecuting and defending all current and future patents in all countries throughout the world would be prohibitively expensive, and our intellectual property rights in some countries outside the United States can be less extensive than those in the United States. In addition, the laws of some foreign countries do not protect intellectual property rights to the same extent as federal and state laws in the United States. Consequently, we may not be able to prevent third parties from practicing our inventions in all countries outside the United States, or from selling or importing products made using our inventions in and into the United States or other jurisdictions. Competitors may use our technologies in jurisdictions where we have not obtained patent protection to develop their own products and, further, may export otherwise infringing products to territories where we have patent protection but enforcement is not as strong as that in the United States. These products

may compete with our product candidates, and our patents or other intellectual property rights may not be effective or sufficient to prevent them from competing. Â  The legal systems of many foreign countries do not favor the enforcement of patents and other intellectual property protection, which could make it difficult for us to stop the infringement of our patents or marketing of competing products in violation of our proprietary rights. For example, some foreign countries have compulsory licensing laws under which a patent owner must grant licenses to third parties. In addition, some countries limit the enforceability of patents against third parties, including government agencies or government contractors. In these countries, patents may provide limited or no benefit. Further, the complexity and uncertainty of European patent laws have increased in recent years. In Europe, the new unitary patent system that came into effect in June 2023 would significantly impact European patents, including those granted before the introduction of such a system. Under the unitary patent system, European applications will have the option, upon grant of a patent, of becoming a Unitary Patent which will be subject to the jurisdiction of the Unitary Patent Court, or UPC. As the UPC is a new court system, there is no precedent for the court, increasing the uncertainty of any litigation. Patents granted before the implementation of the UPC will have the option of opting out of the jurisdiction of the UPC and remaining as national patents in the UPC countries. Patents that remain under the jurisdiction of the UPC will be potentially vulnerable to a single UPC-based revocation challenge that, if successful, could invalidate the patent in all countries who are signatories to the UPC. We cannot predict with certainty the long-term effects of any potential changes. Proceedings to enforce our patent rights in foreign jurisdictions could result in substantial costs and divert our efforts and attention from other aspects of our business, could put our patents at risk of being invalidated or interpreted narrowly and our patent applications at risk of not issuing and could provoke third parties to assert claims against us. We may not prevail in any lawsuits that we initiate, and the damages or other remedies awarded, if any, may not be commercially meaningful. Accordingly, our efforts to enforce our intellectual property rights around the world may be inadequate to obtain a significant commercial advantage from the intellectual property that we develop or license. Â  Obtaining and maintaining patent protection depends on compliance with various procedural, document submissions, fee payment and other requirements imposed by governmental patent agencies, and our patent protection could be reduced or eliminated for non-compliance with these requirements. Periodic maintenance fees, renewal fees, annuities fees and various other governmental fees on patents and/or patent applications are due to be paid to the USPTO and foreign patent agencies in several stages over the lifetime of the patent and/or patent application. The USPTO and various foreign governmental patent agencies also require compliance with a number of procedural, documentary, fee payment and other similar provisions during the patent application process. While an inadvertent lapse can in many cases be cured by payment of a late fee or by other means in accordance with the applicable rules, there are situations in which noncompliance can result in abandonment or lapse of the patent or patent application, resulting in partial or complete loss of patent rights in the relevant jurisdiction. Non-compliance events that could result in abandonment or lapse of a patent or patent application include, but are not limited to, failure to respond to official actions within prescribed time limits, non-payment of fees and failure to properly legalize and submit formal documents. If we fail to maintain the patents and patent applications covering our research programs and product candidates such as EQ101, EQ302, itolizumab (EQ001) and others as well as their respective methods of use, manufacture and formulations thereof, our competitive position would be adversely affected, as, for example, competitors might be able to enter the market earlier than would otherwise have been the case. We may rely on trade secret and proprietary know-how which can be difficult to trace and enforce and, if we are unable to protect the confidentiality of our trade secrets, our business and competitive position would be harmed. In addition to seeking patents for some of our technology and product candidates, we may also rely on trade secrets, including unpatented know-how, technology and other proprietary information, to maintain our competitive position with respect to our research programs and product candidates. Elements of our product candidates, including processes for their preparation and manufacture, may involve proprietary know-how, information, or technology that is not covered by patents, and thus for these aspects we may consider trade secrets and know-how to be our primary intellectual property. Any disclosure, either intentional or unintentional, by our 62 Â  employees, the employees of third parties with whom we share our facilities or third party consultants and vendors that we engage to perform research, clinical studies or manufacturing activities, or misappropriation by third parties (such as through a cybersecurity breach) of our trade secrets or proprietary information could enable competitors to duplicate or surpass our technological achievements, thus eroding our competitive position in our market. Â  Trade secrets and know-how can be difficult to protect. We require our employees to enter into written employment agreements containing provisions of confidentiality and obligations to assign to us any inventions generated in the course of their employment. We and any third parties with whom we share facilities enter into written agreements that include confidentiality and intellectual property obligations to protect each partyâ€™s property, potential trade secrets, proprietary know-how, and information. We further seek to protect our potential trade secrets, proprietary know-how, and information in part, by entering into non-disclosure and confidentiality agreements with parties who are given access to them, such as our corporate collaborators, outside scientific collaborators, CROs, contract manufacturers, consultants, advisors and other third parties. With our consultants, contractors, and outside scientific collaborators, these agreements typically include invention assignment obligations. However, we cannot be certain that such agreements have been entered into with all relevant parties, and we cannot be certain that our trade secrets and other confidential proprietary information will not be disclosed or that competitors will not otherwise gain access to our trade secrets or independently develop substantially equivalent information and techniques. Moreover, despite these efforts, any of these parties may breach the agreements and disclose our proprietary information, including our trade secrets, and we may not be able to obtain adequate remedies for such breaches. Monitoring unauthorized uses and disclosures is difficult, and we do not know whether the steps we have taken to protect our proprietary technologies will be effective. Unauthorized parties may also attempt to copy or reverse engineer certain aspects of our products that we consider proprietary. Enforcing a claim that a party illegally disclosed or misappropriated a trade secret is difficult, expensive and time-consuming, and the outcome is unpredictable. In addition, some courts inside and outside the United States are less willing or unwilling to protect trade secrets. Trade secrets may be independently developed by others in a manner that could prevent legal recourse by us. Trade secrets will over time be disseminated within the industry through independent development, the publication of journal articles and the movement of personnel skilled in the art from company to company or academic to industry scientific positions. Though our agreements with third parties typically restrict the ability of our advisors, employees, collaborators, licensors, suppliers, third-party contractors and consultants to publish data potentially relating to our trade secrets, our agreements may contain certain limited publication rights. Because from time to time we expect to rely on third parties in the development, manufacture, and distribution of our products and provision of our services, we must, at times, share trade secrets with them. Despite employing the contractual and other security precautions described above, the need to share trade secrets increases the risk that such trade secrets become known by our competitors, are inadvertently incorporated into the technology of others, or are disclosed or used in violation of these agreements. If any of our trade secrets were to be lawfully obtained or independently developed by a competitor or other third party, we would have no right to prevent them from using that technology or information to compete with us. If any of our trade secrets were to be disclosed to or independently developed by a competitor or other third party, our competitive position would be harmed. We may become subject to claims challenging the inventorship or ownership of our patents and other intellectual property. We or our licensor may be subject to claims that former employees, consultants, independent contractors, collaborators or other third parties have an interest in our patents or other intellectual property as an owner, co-owner, inventor or co-inventor. The failure to name the proper inventors on a patent application can result in the patents issuing thereon being unenforceable. Inventorship disputes may arise from conflicting views regarding the contributions of different individuals named as inventors, the effects of foreign laws where foreign nationals are involved in the development of the subject matter of the patent, conflicting obligations of third parties involved in developing our product candidates or as a result of questions regarding co-ownership of potential joint inventions. In addition, while it is our policy to require our employees, consultants, advisors, contractors and other third parties who may be involved in the conception or development of intellectual property rights to execute agreements assigning such intellectual property rights to us, we or our licensors may be unsuccessful in executing such agreements with each party who, in fact, conceives or develops intellectual property rights that we regard as our own. The assignment of intellectual property rights may not be self-executing or sufficient in scope, or the assignment agreements may be breached. Furthermore, individuals executing agreements with us may have preexisting or competing obligations to a third party, such as an academic institution, and thus an agreement with us or our licensors may be ineffective in perfecting ownership of inventions developed by that individual. Litigation may be necessary to resolve these and other claims challenging inventorship and/or ownership. Alternatively, or additionally, we may enter into agreements to clarify the scope of our rights in such intellectual property. If we fail in defending any such claims, in addition to paying monetary damages, we may lose valuable intellectual property rights, such as exclusive ownership of, or right to use, valuable intellectual property. Such an outcome could have a material adverse effect on our business. Even if we are successful in defending against such claims, litigation could result in substantial costs and be a distraction to management and other employees. Patent terms may be inadequate to protect our competitive position on our product candidates for an adequate amount of time. 63 Â  Patent rights are of limited duration. In the United States, the natural expiration of a patent is generally 20 years after its first effective non-provisional filing date. Given the amount of time required for the development, testing and regulatory review of new product candidates, patents protecting such candidates might expire before or shortly after such product candidates are commercialized. Even if patents covering our product candidates are obtained, once the patent life has expired for a product, we may be open to competition from biosimilar or generic products. A patent term extension based on regulatory delay may be available in the United States. However, only a single patent can be extended for each marketing approval, and any patent can be extended only once, for a single product. Moreover, the scope of protection during the period of the patent term extension does not extend to the full scope of the claim, but instead only to the scope of the product as approved. Laws governing analogous patent term extensions in foreign jurisdictions vary widely, as do laws governing the ability to obtain multiple patents from a single patent family. Additionally, we may not receive an extension if we fail to apply within applicable deadlines, fail to apply prior to expiration of relevant patents or otherwise fail to satisfy applicable requirements. Further, recent judicial decisions in the United States raised questions regarding the award of patent term adjustment (PTA) for patents in families where related patents have issued without PTA. Thus, it cannot be said with certainty how PTA will be viewed in the future and whether patent expiration dates may be impacted. If we are unable to obtain patent term extension or restoration, or the term of any such extension is less than we request, the period during which we will have the right to exclusively market our product will be shortened and our competitors may obtain approval of competing products following our patent expiration, and our revenue could be reduced, possibly materially. If our trademarks and trade names are not adequately protected, then we may not be able to build name recognition in our markets of interest and our business may be adversely affected. We currently have two U.S. trademark registrations for EQUILLIUM respectively covering Classes 5 and 42, and one Canadian trademark registration for EQUILLIUM covering both Classes 5 and 42. Our current or future trademarks or trade names may be challenged, infringed, circumvented or declared generic or descriptive determined to be infringing on other marks. We may not be able to protect our rights to these trademarks and trade names or may be forced to stop using these names, which we need for name recognition by potential partners or customers in our markets of interest. During trademark registration proceedings, we may receive rejections. Although we would be given an opportunity to respond to those rejections, we may be unable to overcome such rejections. In addition, in the USPTO and in comparable agencies in many foreign jurisdictions, third parties are given an opportunity to oppose pending trademark applications and to seek to cancel registered trademarks. Opposition or cancellation proceedings may be filed against our trademarks, and our trademarks may not survive such proceedings. If we are unable to establish name recognition based on our trademarks and trade names, we may not be able to compete effectively, and our business may be adversely affected. We may license our trademarks and trade names to third parties, such as distributors. Though these license agreements may provide guidelines for how our trademarks and trade names may be used, a breach of these agreements or misuse of our trademarks and tradenames by our licensees may jeopardize our rights in or diminish the goodwill associated with our trademarks and trade names. Intellectual property rights do not necessarily address all potential threats to our competitive advantage. The degree of future protection afforded by our intellectual property rights is uncertain because intellectual property rights have limitations and may not adequately protect our business or permit us to maintain our competitive advantage. For example: â€¢others may be able to make product candidates that are similar to ours but that are not covered by the claims of the patents that we own or have exclusively licensed; â€¢we or our licensors or future collaborators might not have been the first to make the inventions covered by the issued patent or pending patent application that we own or have exclusively licensed; â€¢we or our licensors or future collaborators might not have been the first to file patent applications covering certain of our inventions; â€¢others may independently develop similar or alternative technologies or duplicate any of our technologies without infringing our intellectual property rights; â€¢it is possible that our pending patent applications will not lead to issued patents; â€¢issued patents that we own or have exclusively licensed may be held invalid or unenforceable, as a result of legal challenges by our competitors; â€¢our competitors might conduct research and development activities in countries where we do not have patent rights and then use the information learned from such activities to develop competitive products for sale in our major commercial markets; â€¢we may not develop additional proprietary technologies that are patentable; and â€¢the patents of others may have an adverse effect on our business. 64 Â  Should any of these events occur, they could significantly harm our business, financial condition, results of operations and prospects. Risks Related to Employees, Managing Our Growth and Other Legal Matters We are highly dependent on the services of our key personnel. We are highly dependent on the services of our key personnel, Bruce D. Steel, who serves as our President and Chief Executive Officer and Stephen Connelly, Ph.D., who serves as our Chief Scientific Officer. Although we have entered into agreements with them regarding their employment, they are not for a specific term and each of them may terminate their employment with us at any time, though we are not aware of any present intention of any of these individuals to leave us. We expect to expand our development, regulatory and operational capabilities and, as a result, we may encounter difficulties in managing our growth, which could disrupt our operations.* As of June 30, 2024, we had 45 full-time employees. As we develop EQ101, EQ302 and itolizumab (EQ001), and potentially other product candidates, we expect to experience significant growth in the number of our employees and the scope of our operations across a variety of areas including non-clinical research, clinical development, quality, regulatory affairs, pharmacovigilance, manufacturing and supply chain, as well as general and administrative functions. If EQ101, EQ302, itolizumab (EQ001), or any future product candidates receive marketing approval, we would expect to add employees in sales, marketing and distribution. To manage our anticipated future growth, we must: â€¢identify, recruit, integrate, maintain and motivate additional qualified personnel; â€¢identify and lease additional facilities; â€¢manage our development efforts effectively, including the initiation and conduct of clinical studies for EQ101, EQ302, itolizumab (EQ001) and any future product candidates; and â€¢improve our operational, financial and management controls, reporting systems and procedures. Our future financial performance and our ability to develop, manufacture and commercialize our product candidates will depend, in part, on our ability to effectively manage any future growth, and our management may also have to divert financial and other resources, and a disproportionate amount of its attention away from day-to-day activities in order to devote a substantial amount of time, to managing these growth activities. Â  We currently rely, and for the foreseeable future will continue to rely, in substantial part on certain CROs, CMOs, other contract service providers, advisors and consultants to provide certain services, including assuming substantial responsibilities for the conduct of our ongoing and future clinical studies and the manufacture of EQ101, EQ302, itolizumab (EQ001) and any future product candidates. We cannot assure you that the services of such contract service providers, advisors and consultants will continue to be available to us on a timely basis when needed, or that we can find qualified replacements. In addition, if we are unable to effectively manage our outsourced activities or if the quality or accuracy of the services provided by our vendors or consultants is compromised for any reason, our clinical studies may be extended, delayed or terminated, and we may not be able to obtain marketing approval of our product candidates or otherwise advance our business. We cannot assure you that we will be able to properly manage our existing vendors or consultants or find other competent outside vendors and consultants on economically reasonable terms, or at all. If we are not able to effectively expand our organization by leasing additional facilities, hiring new employees and expanding our groups of consultants and contractors, we may not be able to successfully implement the tasks necessary to further develop and commercialize our product candidates and, accordingly, may not achieve our research, development and commercialization goals. Our future success depends on our ability to retain key employees, consultants and advisors and to attract, retain and motivate qualified personnel. Our industry has experienced a high rate of turnover in recent years. Our ability to compete in the highly competitive biopharmaceuticals industry depends upon our ability to attract, retain and motivate highly skilled and experienced personnel with scientific, medical, regulatory, manufacturing and management skills and experience. We conduct our operations primarily in the Greater San Diego Area region that is home to many other biopharmaceutical companies as well as many academic and research institutions, resulting in fierce competition for qualified personnel. We may not be able to attract or retain qualified personnel in the future due to the intense competition for a limited number of qualified personnel among biopharmaceutical companies. Many of the other biopharmaceutical companies against which we compete have greater financial

and other resources, different risk profiles and a longer history in the industry than we do. Our competitors may provide higher compensation, more diverse opportunities and/or better opportunities for career advancement. Any or all of these competing factors may limit our ability to continue to attract and retain high 65 Â  quality personnel, which could negatively affect our ability to successfully develop and commercialize our product candidates and to grow our business and operations as currently contemplated. Third-party expectations relating to environmental, social and governance factors may impose additional costs and expose us to new risks. In recent years, there has been an increased focus from certain investors, employees and other stakeholders concerning corporate responsibility, specifically related to environmental, social and governance, or ESG, factors. Third-party providers of ESG ratings and reports on companies have increased in number, resulting in varied and, in some cases, inconsistent standards. Topics taken into account in such assessments include, among others, the companyâ€™s efforts and impacts with respect to climate change and human rights, ethics and compliance with the law, and the role of the companyâ€™s board of directors in supervising various sustainability issues. Â Some investors may use third-party ESG ratings and reports to guide their investment strategies and, in some cases, may choose not to invest in us if they believe our ESG practices are inadequate. The criteria by which companiesâ€™ ESG practices are assessed are evolving, which could result in greater expectations of us and cause us to undertake costly initiatives to satisfy such new criteria. Alternatively, if we elect not to or are unable to satisfy new criteria or do not meet the criteria of a specific third-party provider, some investors may conclude that our policies with respect to ESG are inadequate and choose not to invest in us. If our ESG practices do not meet evolving investor or other stakeholder expectations and standards, then our reputation, our ability to attract or retain employees and our desirability as an investment or business partner could be negatively impacted. Similarly, our failure or perceived failure to adequately pursue or fulfill our goals and objectives or to satisfy various reporting standards within the timelines we announce, or at all, could expose us to additional regulatory, social or other scrutiny of us, the imposition of unexpected costs, or damage to our reputation, which in turn could have a material adverse effect on our business, financial condition, cash flows and results of operations and could cause the market value of our common stock to decline. Our employees, clinical study investigators, CROs, consultants, vendors and any potential commercial partners may engage in misconduct or other improper activities, including non-compliance with regulatory standards and requirements and insider trading. We are exposed to the risk of fraud or other misconduct by our employees, clinical study investigators, CROs, consultants, vendors and any potential commercial partners. Misconduct by these parties could include intentional, reckless and/or negligent conduct or disclosure of unauthorized activities to us that violates: (i) FDA laws and regulations or those of comparable foreign regulatory authorities, including those laws that require the reporting of true, complete and accurate information, (ii) manufacturing standards, (iii) federal and state health and data privacy, security, fraud and abuse, government price reporting, transparency reporting requirements, and other healthcare laws and regulations in the United States and abroad, (iv) sexual harassment and other workplace misconduct, or (v) laws that require the true, complete and accurate reporting of financial information or data. Such misconduct could also involve the improper use of information obtained in the course of clinical studies, which could result in regulatory sanctions and cause serious harm to our reputation. We have adopted a code of conduct applicable to all of our employees, as well as a disclosure program and other applicable policies and procedures, but it is not always possible to identify and deter employee misconduct, and the precautions we take to detect and prevent this activity may not be effective in controlling unknown or unmanaged risks or losses or in protecting us from governmental investigations or other actions or lawsuits stemming from a failure to comply with these laws or regulations. If any such actions are instituted against us, and we are not successful in defending ourselves or asserting our rights, those actions could have a significant impact on our business, including the imposition of significant civil, criminal and administrative penalties, damages, fines, disgorgement, imprisonment, exclusion from government funded healthcare programs, such as Medicare, Medicaid and other federal healthcare programs, contractual damages, reputational harm, diminished profits and future earnings, additional integrity reporting and oversight obligations, and the curtailment or restructuring of our operations, any of which could adversely affect our ability to operate our business and our results of operations. If our information technology systems, or those of our CROs or other third parties upon which we rely, or our data are or were compromised, we could experience adverse consequences resulting from such compromise, including but not limited to regulatory investigations or actions; litigation; fines and penalties; disruptions of our business operations; reputational harm; loss of revenue or profits; and other adverse consequences. In the ordinary course of our business, we collect, receive, store, process, generate, use, transfer, disclose, make accessible, protect, secure, dispose of, transmit, and share (collectively, process) personal data and other sensitive information, including proprietary and confidential business data, data we collect about trial participants in connection with clinical studies, sensitive third-party data, business plans, transactions, financial information, intellectual property, and trade secrets (collectively, sensitive information). Â  66 Â  As a result, we and the third parties upon which we rely face a variety of evolving threats that could cause security incidents. Cyberattacks, malicious internet-based activity, online and offline fraud, and other similar activities threaten the confidentiality, integrity, and availability of our sensitive data and information technology systems, and those of the third parties upon which we rely. Such threats are prevalent and continue to rise, are increasingly difficult to detect, and come from a variety of sources, including traditional computer â€œhackers,â€ threat actors, â€œhacktivists,â€ organized criminal threat actors, personnel (such as through theft or misuse), sophisticated nation-states, and nation-state-supported actors. Some actors now engage and are expected to continue to engage in cyberattacks, including without limitation nation-sate actors for geopolitical reasons and in conjunction with military conflicts and defense activities. During times of war and other major conflicts, we and the third parties upon which we rely may be vulnerable to a heightened risk of these attacks, including retaliatory cyber-attacks, that could materially disrupt our systems and operations, supply chain, and ability to produce, sell and distribute our goods and services. We and the third parties upon which we rely are subject to a variety of evolving threats, including but not limited to social-engineering attacks (including through deep fakes, which may be increasingly more difficult to identify as fake, and phishing attacks), malicious code (such as viruses and worms), malware (including as a result of advanced persistent threat intrusions), denial-of-service attacks, credential stuffing, credential harvesting, personnel misconduct or error, ransomware attacks, supply-chain attacks, software bugs, server malfunctions, software or hardware failures, loss of data or other information technology assets, adware, attacks enhanced or facilitated by AI, telecommunications failures, earthquakes, fires, floods, and other similar threats. In particular, severe ransomware attacks are becoming increasingly prevalent and can lead to significant interruptions in our operations, ability to provide our products or services, loss of sensitive information and income, reputational harm, and diversion of funds. Extortion payments may alleviate the negative impact of a ransomware attack, but we may be unwilling or unable to make such payments due to, for example, applicable laws or regulations prohibiting such payments. Remote work has become more common and has increased risks to our information technology systems and data, as more of our employees utilize network connections, computers, and devices outside our premises or network, including working at home, while in transit and in public locations. Additionally, future or past business transactions (such as acquisitions or integrations) could expose us to additional cybersecurity risks and vulnerabilities, as our systems could be negatively affected by vulnerabilities present in acquired or integrated entitiesâ€™ systems and technologies. Furthermore, we may discover security issues that were not found during due diligence of such acquired or integrated entities, and it may be difficult to integrate companies into our information technology environment and security program. In addition, our reliance on third-party service providers could introduce new cybersecurity risks and vulnerabilities, including supply-chain attacks, and other threats to our business operations. We rely on third-party service providers and technologies to operate critical business systems to process sensitive data in a variety of contexts, including, without limitation, cloud-based infrastructure, data center facilities, encryption and authentication technology, employee email, human capital management, document management, preclinical research, clinical studies including data management, biostatistics, and safety reporting, manufacturing of drug product, and other functions. We also rely on third-party service providers to provide other products, services, parts, or otherwise to operate our business. Our ability to monitor these third partiesâ€™ information security practices is limited, and these third parties may not have adequate information security measures in place. If our third-party service providers experience a security incident or other interruption, we could experience adverse consequences. While we may be entitled to damages if our third-party service providers fail to satisfy their privacy or security-related obligations to us, any award may be insufficient to cover our damages, or we may be unable to recover such award. In addition, supply-chain attacks have increased in frequency and severity, and we cannot guarantee that third partiesâ€™ infrastructure in our supply chain or our third-party partnersâ€™ supply chains have not been compromised. While we have implemented security measures designed to protect against security incidents, there can be no assurance that these measures will be effective. We take steps designed to detect, mitigate, and remediate vulnerabilities in our information systems (such as our hardware and/or software). We may not, however, detect and remediate all such vulnerabilities including on a timely basis. Further, we may experience delays in developing and deploying remedial measures and patches designed to address identified vulnerabilities. Vulnerabilities could be exploited and result in a security incident. Any of the previously identified or similar threats could cause a security incident or other interruption, that could result in unauthorized, unlawful, or accidental acquisition, modification, destruction, loss, alteration, encryption, disclosure of, or access to our sensitive information or our information technology systems, or those of the third parties upon whom we rely. A security incident or other interruption could disrupt our ability (and that of third parties upon whom we rely) to provide our products and services. We may expend significant resources or modify our business activities (including our clinical study activities) to try to protect against security incidents. Additionally, certain data privacy and security obligations may require us to implement and maintain specific 67 Â  security measures, or industry-standard or reasonable security measures designed to protect our information technology systems and sensitive information. Applicable data privacy and security obligations may require us to notify relevant stakeholders, including affected individuals, customers, regulators, and investors of security incidents. Such disclosures are costly, and the disclosures or the failure to comply with such requirements could lead to adverse consequences. If we (or a third party upon whom we rely) experience a security incident or are perceived to have experienced a security incident, we may experience adverse consequences, such as government enforcement actions (for example, investigations, fines, penalties, audits, and inspections); additional reporting requirements and/or oversight; restrictions on processing sensitive information (including personal data); litigation (including class claims); indemnification obligations; negative publicity; reputational harm; monetary fund diversions; diversion of management attention; interruptions in our operations (including the delay of development and commercialization of our product candidates); financial loss; and other similar harms. Security incidents and attendant consequences that we or our third-party providers could experience may prevent or cause customers to stop using our products and services, deter new customers from using our products and services, and negatively impact our ability to grow and operate our business. Our contracts may not contain limitations of liability, and even where they do, there can be no assurance that limitations of liability in our contracts are sufficient to protect us from liabilities, damages, or claims related to our data privacy and security obligations. We cannot be sure that our insurance coverage will be adequate or sufficient to protect us from or to mitigate liabilities arising out of our privacy and security practices, that such coverage will continue to be available on commercially reasonable terms or at all, or that such coverage will pay future claims. In addition to experiencing a security incident, third parties may gather, collect, or infer sensitive data about us from public sources, data brokers, or other means that reveals competitively sensitive details about our organization and could be used to undermine our competitive advantage or market position. Additionally, sensitive data of the company could be leaked, disclosed, or revealed as a result of or in connection with our employeesâ€™, personnelâ€™s, or vendorsâ€™ use of generative AI technologies. We are subject to stringent and evolving U.S. and foreign laws, regulations, and rules, contractual obligations, industry standards, policies and other obligations related to data privacy and security. Our actual or perceived failure to comply with such obligations could lead to regulatory investigations or actions; litigation; (including class claims) and mass arbitration demands; fines and penalties; disruptions of our business operations; reputational harm; loss of revenue or profits; loss of customers or sales; and other adverse business consequences.* Our data processing activities, including acquisition and processing of information from study participants, subject us to numerous data privacy and security obligations, such as various laws, regulations, guidance, industry standards, external and internal privacy and security policies, contractual requirements, and other obligations relating to data privacy and security. In the United States, federal, state, and local governments have enacted numerous data privacy and security laws, including data breach notification laws, personal data privacy laws, consumer protection laws (e.g., Section 5 of the Federal Trade Commission Act), and other similar laws (e.g., wiretapping laws). In addition, we may obtain health information from third parties (including research institutions from which we obtain clinical study data) that are subject to privacy and security requirements under the federal Health Insurance Portability and Accountability Act of 1996, or HIPAA, as amended by the Health Information Technology for Economic and Clinical Health Act of 2009, or HITECH. Depending on the facts and circumstances, we could be subject to penalties, including criminal penalties, if we knowingly obtain, use, or disclose individually identifiable health information maintained by a HIPAA-covered entity in a manner that is not authorized or permitted by HIPAA. In the past few years, numerous U.S. states-including California, Virginia, Colorado, Connecticut, and Utah-have enacted comprehensive privacy laws that impose certain obligations on covered businesses, including providing specific disclosures in privacy notices and affording residents with certain rights concerning their personal data. As applicable, such rights may include the right to access, correct, or delete certain personal data, and to opt-out of certain data processing activities, such as targeted advertising, profiling, and automated decision-making. The exercise of these rights may impact our business and ability to provide our products and services. Certain states also impose stricter requirements for processing certain personal data, including sensitive information, such as conducting data privacy impact assessments. These state laws allow for statutory fines for noncompliance. For example, the California Consumer Privacy Act of 2018, as amended by the California Privacy Rights Act of 2020, collectively the CCPA, applies to personal data of consumers, business representatives, and employees who are California residents, and requires businesses to provide specific disclosures in privacy notices and honor requests of such individuals to exercise certain privacy rights. The CCPA provides for fines of up to $7,500 per intentional violation and allows private litigants affected by certain data breaches to recover significant statutory damages. Although the CCPA exempts some data processed in the context of clinical studies, the CCPA increases compliance costs and potential liability with respect to other personal data we maintain about California residents. Similar laws are being considered in several other states, as well as at the federal and local levels, and we expect more states to pass similar laws in the future. While these states, like the CCPA, may also exempt some data processed in the context of clinical studies, these developments 68 Â  may further complicate compliance efforts, and increase legal risk and compliance costs for us and the third parties upon whom we rely. Additionally, several states and localities, as well as foreign jurisdictions, have enacted statutes banning or restricting the collection of biometric information. We use identity verification technologies that may subject us to biometric privacy laws. For example, the Illinois Biometric Information Privacy Act, or BIPA, regulates the collection, use, safeguarding, and storage of biometric information. BIPA provides for substantial penalties and statutory damages and has generated significant class action activity, and the cost of litigating and settling any claims that we have violated BIPA or similar laws could be significant. In addition to litigation, regulators, such as the Federal Trade Commission, or FTC, have indicated that use of biometric technologies (including facial recognition technologies) may be subject to additional scrutiny. Our employees and personnel may use generative artificial intelligence, or AI, or machine learning, or ML, technologies to perform their work, and the disclosure and use of personal data in generative AI technologies is subject to various privacy laws and other privacy obligations. Governments have passed and are likely to pass additional laws regulating generative AI. Our use of this technology could result in additional compliance costs, regulatory investigations and actions, and lawsuits. If we are unable to use generative AI, it could make our business less efficient and result in competitive disadvantages. In particular, several jurisdictions around the globe, including Europe and certain U.S. states, have proposed, enacted, or are considering laws governing AI/ML, including the EUâ€™s Artificial Intelligence Act. We expect other jurisdictions will adopt similar laws. Regulatory or contractual obligations related to AI/ML may make it harder for us to conduct our business using AI/ML, lead to regulatory fines or penalties, require us to change our business practices, or prevent or limit our use of AI/ML. For example, the FTC has required other companies to turn over (or disgorge) valuable insights or trainings generated through the use of AI/ML where they allege the company has violated privacy and consumer protection laws. If we cannot use AI/ML or that use is restricted, our business may be less efficient, or we may be at a competitive disadvantage. Outside the United States, an increasing number of laws, regulations, and industry standards may govern data privacy and security. For example, the European Unionâ€™s General Data Protection Regulation, or EU GDPR, the United Kingdomâ€™s GDPR, or UK GDPR, Indiaâ€™s Information Technology Act and supplementary rules, and Australiaâ€™s Privacy Act, impose strict requirements for processing personal data. For example, under GDPR, companies may face temporary or definitive bans on data processing, and other corrective actions; fines of up to 20 million Euros under the EU GDPR, 17.5 million pounds sterling under the UK GDPR or, in each case, 4% of annual global revenue, whichever is greater; or private litigation related to processing of personal data brought by classes of data subjects or consumer protection organizations authorized at law to represent their interests. In addition, we may be unable to transfer personal data from Europe and other jurisdictions to the United States or other countries due to data localization requirements or limitations on cross-border data flows. Europe and other jurisdictions have enacted laws requiring data to be localized or limiting the transfer of personal data to

other countries. In particular, the European Economic Area (EEA) and the United Kingdom (UK) have significantly restricted the transfer of personal data to the United States and other countries whose privacy laws it generally believes are inadequate. Other jurisdictions may adopt similarly stringent interpretations of their data localization and cross-border data transfer laws. Although there are currently various mechanisms that may be used to transfer personal data from the EEA and UK to the United States in compliance with law, such as the EEAâ€™s standard contractual clauses, the UKâ€™s International Data Transfer Agreement / Addendum and the EU-U.S. Data Privacy Framework and the UK extension thereto (which allows for transfers to relevant U.S.-based organizations who self-certify compliance and participate in the Framework), these mechanisms are subject to legal challenges, and there is no assurance that we can satisfy or rely on these measures to lawfully transfer personal data to the United States. If there is no lawful manner for us to transfer personal data from the EEA, the UK, or other jurisdictions to the United States, or if the requirements for a legally-compliant transfer are too onerous, we could face significant adverse consequences, including the interruption or degradation of our operations, the need to relocate part of or all of our business or data processing activities to other jurisdictions (such as Europe) at significant expense, increased exposure to regulatory actions, substantial fines and penalties, the inability to transfer data and work with partners, vendors and other third parties, and injunctions against our processing or transferring of personal data necessary to operate our business. Additionally, companies that transfer personal data out of the EEA and UK to other jurisdictions, particularly to the United States, are subject to increased scrutiny from regulators, individual litigants, and activities groups. Some European regulators have ordered certain companies to suspend or permanently cease certain transfers of personal data out of Europe for allegedly violating the GDPRâ€™s cross-border data transfer limitations. Regulators in the United States are also increasingly scrutinizing certain personal data transfers and may impose data localization requirements, including, for example, those found in the Biden Administrationâ€™s executive order Preventing Access to Americansâ€™ Bulk Sensitive Personal Data and United States Government-Related Data by Countries of Concern. 69 Â  In addition to data privacy and security laws, we are contractually subject to industry standards adopted by industry groups and may become subject to such obligations in the future. We are also bound by other contractual obligations related to data privacy and security, and our efforts to comply with such obligations may not be successful. We publish privacy policies, marketing materials, and other statements, such as compliance with certain certifications or self-regulatory principles, regarding data privacy and security. If these policies, materials or statements are found to be deficient, lacking in transparency, deceptive, unfair, or misrepresentative of our practices, we may be subject to investigation, enforcement actions by regulators, or other adverse consequences. Obligations related to data privacy and security (and consumersâ€™ data privacy expectations) are quickly changing, becoming increasingly stringent, and creating uncertainty. Additionally, these obligations may be subject to differing applications and interpretations, which may be inconsistent or conflict among jurisdictions. Preparing for and complying with these obligations requires us to devote significant resources and may necessitate changes to our services, information technologies, systems, and practices and to those of any third parties that process personal data on our behalf. We may at times fail (or be perceived to have failed) in our efforts to comply with our data privacy and security obligations. Moreover, despite our efforts, our personnel or third parties on whom we rely may fail to comply with such obligations, which could negatively impact our business operations. If we or the third parties on which we rely fail, or are perceived to have failed, to address or comply with applicable data privacy and security obligations, we could face significant consequences, including but not limited to: government enforcement actions (e.g., investigations, fines, penalties, audits, inspections, and similar); litigation (including class-action claims) and mass arbitration demands; additional reporting requirements and/or oversight; bans on processing personal data; orders to destroy or not use personal data; and imprisonment of company officials. In particular, plaintiffs have become increasingly more active in bringing privacy-related claims against companies, including class claims and mass arbitration demands. Some of these claims allow for the recovery of statutory damages on a per violation basis, and, if viable, carry the potential for monumental statutory damages, depending on the volume of data and the number of violations. Any of these events could have an adverse effect on our reputation, business, or financial condition, including but not limited to: loss of customers; interruptions or stoppages in our business operations (including, as relevant, clinical studies); inability to process personal data or to operate in certain jurisdictions; limited ability to develop or commercialize our products; expenditure of time and resources to defend any claim or inquiry; adverse publicity; or substantial changes to our business model or operations. Our ability to use our net operating loss carryforwards and certain other tax attributes may be limited.* As of December 31, 2023, we had aggregate U.S. federal net operating loss, or NOL, carryforwards of approximately $76.9 million. Under current U.S. federal income tax law, U.S. federal NOLs generated in taxable years beginning after December 31, 2017, may be carried forward indefinitely, but the deductibility of such U.S. federal NOLs is generally limited to 80% of taxable income. It is uncertain if and to what extent various states will conform to the current U.S. federal income tax law. In addition, under Sections 382 and 383 of the Internal Revenue Code of 1986, as amended, or IRC, and corresponding provisions of state law, if a corporation undergoes an â€œownership change,â€ which is generally defined as a greater than 50 percentage-point cumulative change (by value) in its equity ownership over a three-year period, the corporationâ€™s ability to use its pre-change NOL carryforwards and other pre-change tax attributes (such as research tax credits) to offset its post-change income or taxes may be limited. We determined that we experienced one or more ownership changes prior to June 30, 2023. However, the ownership changes prior to June 30, 2023 are not expected to significantly impact our ability to utilize our NOLs and other tax attributes. We have not completed an analysis subsequent to June 30, 2023 and we may also experience ownership changes in the future as a result of subsequent shifts in our stock ownership some of which may be outside of our control. As a result, our ability to use our pre-ownership change NOL carryforwards to offset U.S. federal taxable income in the future (if we earned net taxable income) and any other pre-ownership change tax attributes may be subject to limitations, which could potentially result in increased future tax liability to us. In addition, at the state level, there may be periods during which the use of NOLs is suspended or otherwise limited, which could accelerate or permanently increase state taxes owed. For example, on June 27, 2024, California Senate Bill 167 was enacted, which imposes limits for certain taxpayers on the usability of California state NOLs and certain California state tax credits in tax years beginning on or after January 1, 2024, and before January 1, 2027. We conduct significant operations through our Australian wholly-owned subsidiary. If we lose our ability to operate in Australia, or if our subsidiary is unable to receive the research and development tax credit allowed by Australian regulations, our business and results of operations will suffer.* In January 2019, we formed a wholly-owned Australian subsidiary, Equillium Australia Pty Ltd, to initially conduct the clinical development of itolizumab (EQ001) for the treatment of uncontrolled asthma in Australia and New Zealand. That subsidiary also conducted our Phase 1 study of EQ102 in healthy volunteers and Phase 2 study of EQ101 in subjects with AA, both of which have 70 Â  completed subject enrollment, treatment and follow-up. That subsidiary may conduct further clinical studies in the future. Due to the geographical distance and lack of employees currently in Australia, as well as our lack of experience operating in Australia, we may not be able to efficiently or successfully monitor, develop or commercialize our product candidates in Australia and New Zealand, including conducting clinical studies. Furthermore, we have no assurance that the results of any clinical studies that we conduct for our product candidates in Australia and New Zealand will be accepted by the FDA or other foreign regulatory authorities for development and commercialization approvals. In addition, current Australian tax regulations provide for a refundable research and development tax credit. If we lose our ability to operate Equillium Australia Pty Ltd in Australia, are ineligible or unable to receive the research and development tax credit, receive a refund that is materially less than our expectations, or if the Australian government significantly reduces or eliminates the tax credit, or if upon the results of an audit the Australian Taxation Office rules that prior claims were invalid and requires repayment of previous refund amounts, our financial forecasts could be incorrect and our business and results of operations would be adversely affected. If we fail to comply with U.S. export control and economic sanctions, our business, financial condition and prospects may be materially and adversely affected. Our business and our products are subject to U.S. export control laws and regulations, including the U.S. Export Administration Regulations and economic and trade sanctions regulations administered by the U.S. Treasury Departmentâ€™s Office of Foreign Assets Control, or OFAC. Our company must comply with these laws and regulations. The antibody sequence for itolizumab (EQ001) is derived from Cuban-origin intellectual property and thus we believe this to be a pharmaceutical of Cuban origin, which would make the import, development and commercialization of itolizumab (EQ001) subject to these laws, sanctions and regulations. We currently rely on a general license issued by OFAC under the Cuban Assets Control Regulations, or CACR, relating to Cuban-origin pharmaceuticals to import and conduct clinical studies relating to itolizumab (EQ001). In the absence of the OFAC general license, all of our development and potential commercialization activities for itolizumab (EQ001) would be prohibited under the CACR, and we would be required to request a specific license from OFAC authorizing such activities, which OFAC could deny. Â  We submitted to OFAC, and subsequently amended and supplemented, a request for interpretive guidance confirming the applicability of the general license to itolizumab (EQ001), or in its absence, a specific license authorization from OFAC authorizing activities relating to the commercialization of itolizumab (EQ001), or the Submission. We simultaneously requested that OFAC treat the Submission as a voluntary disclosure if OFAC concluded that our determination that the general license applies to itolizumab (EQ001) was in error. In November 2019, OFAC notified us that after careful consideration, which included consultation with the FDA, OFAC determined that itolizumab (EQ001) falls within the definition of â€œCuban-origin pharmaceuticalâ€ and, as such, the general licenses at section 515.547(b) and (c) of the CACR authorize the conduct of clinical studies for itolizumab (EQ001) for the purpose of seeking approval of the drug from the FDA. Thus, no further authorization is required from OFAC at this time for our ongoing and future clinical studies of itolizumab (EQ001). Even though OFAC has concluded that the general license for Cuban-origin pharmaceuticals applies to itolizumab (EQ001), there can be no assurance that the general license will not be revoked or modified by OFAC in the future, or that we will remain in compliance with the general license or other export laws and regulations. If OFAC revokes or modifies the general license, or otherwise determines that the general license does not apply to itolizumab (EQ001), and OFAC then denies our request for a specific license or delays issuance of a specific license, we will be unable to deal in, or otherwise commercialize, itolizumab (EQ001). In that case, we would be required to cease operations related to itolizumab (EQ001), which would materially and adversely affect our financial condition and business prospects. In addition, in the absence of the general or specific license, the transfer, sale and/or purchase of our securities could be prohibited, and the ownership or possession of our securities could be subject to an affirmative OFAC reporting requirement relating to blocked property. Any violations of the CACR or other applicable export control and sanctions laws could subject us and certain of our employees to substantial civil or criminal penalties. Changes in healthcare law and implementing regulations, as well as changes in healthcare policy, may impact our business in ways that we cannot currently predict and may have a significant adverse effect on our business and results of operations.* There have been, and continue to be, numerous legislative and regulatory changes and proposed changes regarding the healthcare system that could prevent or delay marketing approval of product candidates, restrict or regulate post-approval activities and affect our ability to profitably sell any product candidates for which we obtain marketing approval. Among policy makers and payors in the United States there is significant interest in promoting changes in healthcare systems with the stated goals of containing healthcare costs, improving quality and/or expanding access and the pharmaceutical industry has been a particular focus of these efforts and has been significantly affected by major legislative initiatives. Â  The Affordable Care Act substantially changed the way healthcare is financed by both the government and private insurers, and significantly impacts the U.S. pharmaceutical industry. For example, the Affordable Care Act: increased the minimum level of 71 Â  Medicaid rebates payable by manufacturers of brand name drugs from 15.1% to 23.1%; required collection of rebates for drugs paid by Medicaid-managed care organizations; imposed a non-deductible annual fee on pharmaceutical manufacturers or importers who sell certain â€œbranded prescription drugsâ€ to specified federal government programs; implemented a new methodology by which rebates owed by manufacturers under the Medicaid Drug Rebate Program are calculated for drugs that are inhaled, infused, instilled, implanted, or injected; expanded eligibility criteria for Medicaid programs; created a Patient-Centered Outcomes Research Institute to oversee, identify priorities in, and conduct comparative clinical effectiveness research, along with funding for such research; and established a Center for Medicare and Medicaid Innovation, or CMMI, at the Centers for Medicare & Medicaid Services, or CMS, to test innovative payment and service delivery models to lower Medicare and Medicaid spending, potentially including prescription drug spending. There have been judicial, Congressional and executive challenges to certain aspects of the Affordable Care Act. For example, on June 17, 2021, the U.S. Supreme Court dismissed a challenge on procedural grounds that argued the Affordable Care Act is unconstitutional in its entirety because the â€œindividual mandateâ€ was repealed by Congress. Further, prior to the U.S. Supreme Court ruling, on January 28, 2021, President Biden issued an executive order that initiated a special enrollment period for purposes of obtaining health insurance coverage through the Affordable Care Act marketplace. The executive order also instructed certain governmental agencies to review and reconsider their existing policies and rules that limit access to healthcare, including among others, reexamining Medicaid demonstration projects and waiver programs that include work requirements, and policies that create unnecessary barriers to obtaining access to health insurance coverage through Medicaid or the Affordable Care Act. In addition, on August 16, 2022, President Biden signed the Inflation Reduction Act of 2022, or IRA, into law, which among other things, extends enhanced subsidies for individuals purchasing health insurance coverage in Affordable Care Act marketplaces through plan year 2025. The IRA also eliminates the â€œdonut holeâ€ under the Medicare Part D program beginning in 2025 by significantly lowering the beneficiary maximum out-of-pocket cost and creating a new manufacturer discount program. It is possible that the Affordable Care Act will be subject to judicial or Congressional challenges in the future. It is unclear how any such challenges and the healthcare reform measures of the Biden administration will impact the Affordable Care Act. We are continuing to monitor any changes to the Affordable Care Act that, in turn, may potentially impact our business in the future. Other legislative changes have been proposed and adopted since the Affordable Care Act was enacted. These changes include aggregate reductions to Medicare payments to providers of 2% per fiscal year pursuant to the Budget Control Act of 2011 and subsequent laws, which began in 2013 and will remain in effect until 2032 unless additional Congressional action is taken. Additionally, on March 11, 2021, President Biden signed the American Rescue Plan Act of 2021 into law, which eliminates the statutory Medicaid drug rebate cap, currently set at 100% of a drugâ€™s average manufacturer price, for single source and innovator multiple source drugs, effective January 1, 2024. In January 2013, the American Taxpayer Relief Act of 2012 was signed into law, which, among other things, further reduced Medicare payments to several types of providers, including hospitals, imaging centers and cancer treatment centers, and increased the statute of limitations period for the government to recover overpayments to providers from three to five years. New laws may result in additional reductions in Medicare and other healthcare funding, which may materially adversely affect customer demand and affordability for our products and, accordingly, the results of our financial operations. Also, there has been heightened governmental scrutiny recently over the manner in which pharmaceutical companies set prices for their marketed products, which have resulted in several Congressional inquiries and proposed and enacted federal legislation, as well as state efforts, designed to, among other things, bring more transparency to product pricing, reduce the cost of prescription drugs under Medicare, review the relationship between pricing and manufacturer patient programs, and reform government program reimbursement methodologies for drug products. At the federal level, in July 2021, the Biden administration released an executive order, â€œPromoting Competition in the American Economy,â€ with multiple provisions aimed at prescription drugs. In response to Bidenâ€™s executive order, on September 9, 2021, the Department of Health and Human Services, or HHS, released a Comprehensive Plan for Addressing High Drug Prices that outlines principles for drug pricing reform and sets out a variety of potential legislative policies that Congress could pursue as well as potential administrative actions HHS can take to advance these principles. In addition, the IRA, among other things, (1) directs HHS to negotiate the price of certain single-source drugs and biologics covered under Medicare and (2) imposes rebates under Medicare Part B and Medicare Part D to penalize price increases that outpace inflation. These provisions take effect progressively starting in fiscal year 2023. On August 29, 2023, HHS announced the list of the first ten drugs that will be subject to price negotiations, although the Medicare drug price negotiation program is currently subject to legal challenges. The IRA permits HHS to implement many of these provisions through guidance, as opposed to regulation, for the initial years. HHS has and will continue to issue and update guidance as these programs are implemented. It is currently unclear how the IRA will be implemented but is likely to have a significant impact on the pharmaceutical industry. Further, in response to the Biden administrationâ€™s October 2022 executive order, on February 14, 2023, HHS released a report outlining three new models for testing by CMMI which will be evaluated on their ability to lower the cost of drugs, promote accessibility, and improve quality of care. It is unclear whether the models will be utilized in any health reform measures in the future. Further, on December 7, 2023, the Biden administration announced an initiative to control the price of prescription drugs through the use of march-in rights under the Bayh-Dole Act. On December 8, 2023, the National Institute of Standards and Technology published for comment a Draft Interagency Guidance Framework for Considering the Exercise of March-In Rights which for the first time includes the price of a product as one factor an agency can use when deciding to exercise march-in rights. While march-in rights have not previously been exercised, it is 72 Â  uncertain if that will continue under the new framework. At the state level, individual states in the United States are increasingly active in passing legislation and implementing regulations designed to control pharmaceutical and biological product pricing, including price or patient reimbursement constraints, discounts, restrictions on certain product access and marketing cost disclosure and transparency measures, and, in some cases, designed to encourage

importation from other countries and bulk purchasing. The IRAâ€™s drug pricing reforms have the potential to adversely impact our ability to successfully commercialize our product candidates and could lessen the real or perceived value of our product candidates, which would negatively impact our business. We expect that these and other healthcare reform measures that may be adopted in the future, may result in more rigorous coverage criteria and lower reimbursement, and in additional downward pressure on the price that we receive for any approved product. Any reduction in reimbursement from Medicare or other government-funded programs may result in a similar reduction in payments from private payors. The implementation of cost containment measures or other healthcare reforms may prevent us from being able to generate revenue, attain profitability or commercialize our drugs, once marketing approval is obtained. If any of our services providers are characterized as employees, we would be subject to employment and tax withholding liabilities and other additional costs. We rely on independent contractors to provide certain services to us. We structure our relationships with these outside services providers in a manner that we believe results in an independent contractor relationship, not an employee relationship. An independent contractor is generally distinguished from an employee by his or her degree of autonomy and independence in providing services. A high degree of autonomy and independence is generally indicative of an independent contractor relationship, while a high degree of control is generally indicative of an employment relationship. Tax or other regulatory authorities may challenge our characterization of services providers as independent contractors both under existing laws and regulations and under laws and regulations adopted in the future. We are aware of a number of judicial decisions and legislative proposals that could bring about major changes in the way workers are classified, including the California legislatureâ€™s passage of California Assembly Bill 5, which California Governor Gavin Newsom signed into law in September 2019, or AB 5, and Assembly Bill 2257, or AB 2257, which went into effect in September 2020 and amended certain portions of AB 5. AB 5 and AB 2257 are often referred to collectively simply as AB 5. AB 5 purports to codify the holding of the California Supreme Courtâ€™s unanimous decision in Dynamex Operations West, Inc. v. Superior Court of Los Angeles, which introduced a new test for determining worker classification that is widely viewed as expanding the scope of employee relationships and narrowing the scope of independent contractor relationships. While AB 5 exempts certain licensed health care professionals, including physicians and psychologists, not all of our independent contractors work in exempt occupations. There has been little guidance from the regulatory authorities charged with enforcing AB 5, and there is a significant degree of uncertainty regarding its application. In addition, AB 5 has been the subject of widespread national discussion and it is possible that other jurisdictions might enact similar laws. As a result, there is significant uncertainty regarding what the state, federal and foreign worker classification regulatory landscape will look like in future years. The current economic climate indicates that the debate over worker classification will continue for the foreseeable future. If such regulatory authorities or state, federal or foreign courts were to determine that our services providers are employees and not independent contractors, we would, among other things, be required to withhold income taxes, to withhold and pay Social Security, Medicare and similar taxes, to pay unemployment and other related payroll taxes, and to provide certain employee benefits. We could also be liable for unpaid past taxes and other costs and subject to penalties. As a result, any determination that the service providers we characterize as independent contractors should be classified as employees could adversely impact our business, financial condition and results of operations. We may be subject to applicable foreign, federal and state fraud and abuse, transparency, government price reporting, and other healthcare laws and regulations. If we are unable to comply, or have not fully complied, with such laws, we could face substantial penalties. Healthcare providers and third-party payors will play a primary role in the recommendation and prescription of any future product candidates for which we obtain marketing approval. Our arrangements with third-party payors and customers may expose us to broadly applicable fraud and abuse and other healthcare laws and regulations that may affect the business or financial arrangements and relationships through which we conduct research and would market, sell and distribute our products. Even though we do not and will not control referrals of healthcare services or bill directly to Medicare, Medicaid or other third-party payors, federal and state healthcare laws and regulations pertaining to fraud and abuse and patientsâ€™ rights are and will be applicable to our business. The laws that may affect our ability to operate include, but are not limited to: â€¢the federal Anti-Kickback Statute, which prohibits, among other things, any person or entity from knowingly and willfully soliciting, receiving, offering or paying any remuneration, directly or indirectly, overtly or covertly, in cash or in kind, to induce or reward either the referral of an individual for, or the purchase, order or recommendation of an item or service reimbursable, in whole or in part, under a federal healthcare program, such as the Medicare and Medicaid programs. The term â€œremunerationâ€ has been broadly interpreted to include anything of value. The federal Anti-Kickback Statute has also been interpreted to apply to arrangements between pharmaceutical manufacturers on the one hand and prescribers, purchasers, and formulary managers on the other the other hand. There are a number of statutory exceptions and 73 Â  regulatory safe harbors protecting some common activities from prosecution. Additionally, the intent standard under the federal Anti-Kickback Statute was amended by the Affordable Care Act such that a person or entity no longer needs to have actual knowledge of the statute or specific intent to violate it in order to have committed a violation. In addition, the Affordable Care Act codified case law that a claim including items or services resulting from a violation of the federal Anti-Kickback Statute constitutes a false or fraudulent claim for purposes of the federal False Claims Act, or FCA; â€¢federal civil and criminal false claims laws, such as the FCA which can be enforced by private citizens, on behalf of the government, through civil qui tam actions, and civil monetary penalty laws prohibits individuals or entities from, among other things, knowingly presenting, or causing to be presented, false, fictitious or fraudulent claims for payment or approval by the federal government, including federal health care programs, such as Medicare and Medicaid, and knowingly making, using or causing to be made or used a false record or statement material to a false or fraudulent claim, or knowingly making a false statement to improperly avoid, decrease or conceal an obligation to pay money to the federal government. In addition, a claim including items or services resulting from a violation of the federal Anti-Kickback Statute constitutes a false or fraudulent claim for purposes of the FCA. As a result of a modification made by the Fraud Enforcement and Recovery Act of 2009, a claim includes â€œany request or demandâ€ for money or property presented to the U.S. government. In addition, manufacturers can be held liable under the FCA even when they do not submit claims directly to government payors if they are deemed to â€œcauseâ€ the submission of false or fraudulent claims. Criminal prosecution is also possible for making or presenting a false, fictitious or fraudulent claim to the federal government. Government enforcement agencies and private whistleblowers have investigated pharmaceutical companies for or asserted liability under the FCA for a variety of alleged promotional and marketing activities, such as providing free product to customers with the expectation that the customers would bill federal programs for the product, providing consulting fees and other benefits to physicians to induce them to prescribe products, engaging in promotion for â€œoff-labelâ€ uses, and submitting inflated best price information to the Medicaid Rebate Program; â€¢HIPAA, among other things, imposes criminal and civil liability for executing or attempting to execute a scheme to defraud any healthcare benefit program, including private third-party payors, knowingly and willfully embezzling or stealing from a healthcare benefit program, willfully obstructing a criminal investigation of a healthcare offense, and knowingly and willfully falsifying, concealing or covering up a material fact or making any materially false, fictitious or fraudulent statement or representation, in connection with the delivery of or payment for healthcare benefits, items or services. Like the federal Anti-Kickback Statute, the Affordable Care Act amended the intent standard for certain healthcare fraud statutes under HIPAA such that a person or entity no longer needs to have actual knowledge of the statute or specific intent to violate it in order to have committed a violation; â€¢HIPAA, as amended by HITECH and their implementing regulations, which imposes privacy, security and breach reporting obligations with respect to individually identifiable health information upon entities subject to the law, such as health plans, healthcare clearinghouses and certain healthcare providers, known as covered entities, and their respective business associates and their subcontractors that perform services for them that involve individually identifiable health information. HITECH also created new tiers of civil monetary penalties, amended HIPAA to make civil and criminal penalties directly applicable to business associates, and gave state attorneys general new authority to file civil actions for damages or injunctions in U.S. federal courts to enforce the federal HIPAA laws and seek attorneysâ€™ fees and costs associated with pursuing federal civil actions; â€¢the U.S. federal Food, Drug and Cosmetic Act, which prohibits, among other things, the adulteration or misbranding of drugs, biologics and medical devices; â€¢the Public Health Service Act, which prohibits, among other things, the introduction of a biological product into interstate commerce without an approved BLA; â€¢federal and state consumer protection and unfair competition laws, which broadly regulate marketplace activities and activities that potentially harm consumers; â€¢the federal transparency requirements under the Physician Payments Sunshine Act, created under the Affordable Care Act, which requires, among other things, certain manufacturers of drugs, devices, biologics and medical supplies reimbursed under Medicare, Medicaid, or the Childrenâ€™s Health Insurance Program to annually report to the Centers for Medicare & Medicaid Services information related to payments and other transfers of value provided to physicians, as defined by such law, other healthcare professionals (such as physician assistants and nurse practitioners), and teaching hospitals and physician ownership and investment interests, including such ownership and investment interests held by a physicianâ€™s immediate family members; â€¢state and foreign law equivalents of each of the above federal laws, such as anti-kickback and false claims laws, that may impose similar or more prohibitive restrictions, and may apply to items or services reimbursed by any non-governmental third-party payors, including private insurers; and 74 Â  â€¢state and foreign laws that require pharmaceutical companies to implement compliance programs and comply with the pharmaceutical industryâ€™s voluntary compliance guidelines and the relevant compliance guidance promulgated by the federal government; track and report gifts, compensation and other remuneration provided to physicians, other health care providers, and certain health care entities; report information related to drug pricing; and/or ensure the registration and compliance of sales personnel. In addition, we may be subject to federal, state and foreign laws that govern the privacy and security of health information or personally identifiable information in certain circumstances, including state health information privacy and data breach notification laws which govern the collection, use, disclosure, and protection of health-related and other personal information, many of which differ from each other in significant ways and often are not pre-empted by HIPAA, thus complicating compliance efforts. We have entered into consulting and scientific advisory board arrangements with physicians and other healthcare providers, including some who could influence the use of EQ101, EQ302, itolizumab (EQ001) and any future product candidates, if approved. Because of the complex and far-reaching nature of these laws, regulatory agencies may view these transactions as prohibited arrangements that must be restructured, or discontinued, or for which we could be subject to other significant penalties. We could be adversely affected if regulatory agencies interpret our financial relationships with providers who may influence the ordering of and use of EQ101, EQ302, itolizumab (EQ001) or any future product candidates, if approved, to be in violation of applicable laws. Â  The scope and enforcement of each of these laws is uncertain and subject to rapid change in the current environment of healthcare reform. Federal and state enforcement bodies have recently increased their scrutiny of interactions between healthcare companies, healthcare providers and other third parties, including charitable foundations, which has led to a number of investigations, prosecutions, convictions and settlements in the healthcare industry. It is possible that governmental authorities may conclude that our business practices, including our consulting arrangements with physicians, some of whom received stock options as compensation for services provided, do not comply with current or future statutes, regulations, agency guidance or case law involving applicable healthcare laws. Responding to investigations can be time and resource-consuming and can divert managementâ€™s attention from the business. Any such investigation or settlement could increase our costs or otherwise have an adverse effect on our business. Ensuring that our business arrangements with third parties comply with applicable healthcare laws and regulations will likely be costly. If our operations are found to be in violation of any of these laws or any other current or future governmental laws and regulations that may apply to us, we may be subject to significant civil, criminal and administrative penalties, damages, fines, disgorgement, imprisonment, exclusion from government funded healthcare programs, such as Medicare and Medicaid, contractual damages, reputational harm, diminished profits and future earnings, additional reporting obligations and oversight if we become subject to a corporate integrity agreement or other agreement to resolve allegations of non-compliance with these laws, and the curtailment or restructuring of our operations, any of which could substantially disrupt our operations. If any of the physicians or other healthcare providers or entities with whom we expect to do business is found to be not in compliance with applicable laws, they may be subject to significant criminal, civil or administrative sanctions, including exclusions from government funded healthcare programs. We are subject to certain U.S. and certain foreign anti-corruption, anti-money laundering, export control, sanctions, and other trade laws and regulations. We can face serious consequences for violations. U.S. and foreign anti-corruption, anti-money laundering, export control, sanctions, and other trade laws and regulations, or collectively Trade Laws, prohibit, among other things, companies and their employees, agents, CROs, legal counsel, accountants, consultants, contractors, and other partners from authorizing, promising, offering, providing, soliciting, or receiving, directly or indirectly, corrupt or improper payments or anything else of value to or from recipients in the public or private sector. Violations of Trade Laws can result in substantial criminal fines and civil penalties, imprisonment, the loss of trade privileges, debarment, tax reassessments, breach of contract and fraud litigation, reputational harm, and other consequences. We have direct or indirect interactions with officials and employees of government agencies or government-affiliated hospitals, universities, and other organizations. We also expect our non-U.S. activities to increase over time. We expect to rely on contract service providers for research, preclinical studies, and clinical studies and/or to obtain necessary permits, licenses, patent registrations, and other marketing approvals. We can be held liable for the corrupt or other illegal activities of our personnel, agents, or partners, even if we do not explicitly authorize or have prior knowledge of such activities. Any violations of the laws and regulations described above may result in substantial civil and criminal fines and penalties, imprisonment, the loss of export or import privileges, debarment, tax reassessments, breach of contract and fraud litigation, reputational harm and other consequences. Risks Related to Ownership of our Common Stock The stock price of our common stock may be volatile or may decline regardless of our operating performance, and you could lose all or part of your investment.* 75 Â  The market price of our common stock may fluctuate significantly in response to numerous factors, many of which are beyond our control, including: â€¢our operating performance and the performance of other similar companies; â€¢our ability to enroll and retain subjects in our ongoing and future clinical studies; â€¢results from our ongoing and future clinical studies with our current and future product candidates, and the results of the clinical studies of our competitors or of Biocon; â€¢adverse events observed in our clinical studies or in the clinical studies, exploratory studies, or other clinical uses of itolizumab supported by Biocon or third parties or during post-approval use of itolizumab; â€¢the timing of data from our ongoing and planned clinical studies of EQ101 and itolizumab (EQ001); â€¢changes in our projected operating results that we provide to the public, our failure to meet these projections or changes in recommendations by securities analysts that elect to follow our common stock; â€¢regulatory or legal developments of ours, our competitorsâ€™ or Bioconâ€™s; â€¢the level of expenses related to future product candidates or clinical development programs; â€¢changes in the structure of healthcare payment systems; â€¢our ability to achieve product development goals in the timeframe we announce; â€¢announcements of clinical study results, regulatory developments, acquisitions or mergers, strategic alliances or significant agreements by us, by our competitors, or by Biocon; â€¢the success or failure of our efforts to acquire, license or develop additional product candidates; â€¢recruitment or departure of key personnel; â€¢the economy as a whole and market conditions in our industry; â€¢trading activity by a limited number of stockholders who together beneficially own a substantial proportion of our outstanding common stock; â€¢the size of our market float; â€¢our implementation and execution of a stock repurchase program; â€¢delays or other adverse impacts to our clinical studies from global health epidemics or outbreaks; â€¢taxation authorities, such as the IRS and ATO, disagreeing with the positions taken on our tax returns; and â€¢any other factors discussed in this report. In addition, the stock markets have experienced extreme price and volume fluctuations, including as a result of the COVID-19 pandemic, bank failures, the conflict between Russia and Ukraine, and the conflicts in the Middle East, that have affected and may continue to affect the market prices of equity securities of many life sciences companies. Stock prices of many biopharmaceutical companies have fluctuated in a manner unrelated or disproportionate to the operating performance of those companies. In the past, stockholders have filed securities class action litigation following periods of market volatility. If we were to become involved in securities litigation, it could subject us to substantial costs, divert resources and the attention of management from our business and adversely affect our business. Â  If we are unable to regain compliance with the listing requirements of the Nasdaq Capital Market, our common stock may be delisted from the Nasdaq Capital Market which could have a material adverse effect on our financial condition and could make it difficult for you to sell your shares.* Our common stock is listed on the Nasdaq Capital Market, and we are therefore subject to its continued listing requirements, including requirements with respect to the market value of publicly held shares, market value of listed shares, minimum bid price per share, and minimum stockholders' equity, among others, and requirements relating to board and committee independence. If we fail to satisfy one or more of the requirements, we may be delisted from the Nasdaq Capital Market. On July 19, 2024, we received a notice, or Notice, from the Nasdaq Stock Market, or Nasdaq, that we are not currently in compliance with the $1.00 minimum bid price requirement for continued listing on the Nasdaq Capital Market, as set forth in Nasdaq Listing Rule 5550(a)(2), or the Minimum Bid Price Requirement. The Notice indicated that, consistent with Nasdaq Listing Rule 5810(c)(3)(A), we 76 Â  have 180 days, or until January 15, 2025, to regain compliance with the Minimum Bid Price Requirement by having the bid price of our common stock meet or exceed $1.00 per share for at least ten consecutive business days. The Notice had no immediate effect on the listing of our common stock, and our common

stock continues to trade on the Nasdaq Capital Market under the symbol â€œEQâ€ at this time. In the event we do not regain compliance with the Minimum Bid Price Requirement by January 15, 2025, we may be eligible for an additional 180 calendar day compliance period if, on the last day of the initial compliance period, we meet the market value of publicly held shares requirement for continued listing as well as all other standards for initial listing of our common stock on The Nasdaq Capital Market, with the exception of the Minimum Bid Price Requirement, and provide Nasdaq written notice of our intention to cure the bid price deficiency during the second compliance period. If we do not indicate our intent to cure the deficiency, or if it appears to Nasdaq that it is not possible for us to cure the deficiency, we will not be eligible for the second compliance period and our common stock will become subject to delisting. In the event that we receive notice that our common stock is being delisted, the Nasdaq listing rules permit us to appeal a delisting determination by the staff to a hearings panel. We intend to actively monitor the bid price of our common stock and will consider available options to regain compliance with the listing requirements, including such actions as effecting a reverse stock split, for which our board of directors has received stockholder approval. There can be no assurance, however, that we will be able to regain compliance with the Minimum Bid Price Requirement, and even if we do, there can be no assurance that we will be able to maintain compliance with the continued listing requirements for the Nasdaq Capital Market or that our common stock will not be delisted in the future. In addition, we may be unable to meet other applicable listing requirements of the Nasdaq Capital Market, including maintaining minimum levels of stockholdersâ€™ equity or market values of our common stock in which case, our common stock could be delisted notwithstanding our ability to demonstrate compliance with the Minimum Bid Price Requirement. Delisting from the Nasdaq Capital Market may adversely affect our ability to raise additional financing through the public or private sale of equity securities, may significantly affect the ability of investors to trade our securities and may negatively affect the value and liquidity of our common stock. Delisting also could have other negative results, including the potential loss of employee confidence, the loss of institutional investors or interest in business development opportunities. If we are delisted from Nasdaq and we are not able to list our common stock on another exchange, our common stock could be quoted on the OTC Bulletin Board or in the â€œpink sheets.â€ As a result, we could face significant adverse consequences including, among others: â€¢a limited availability of market quotations for our securities; â€¢a determination that our common stock is a â€œpenny stockâ€ which will require brokers trading in our common stock to adhere to more stringent rules and possibly result in a reduced level of trading activity in the secondary trading market for our securities; â€¢a limited amount of news and little or no analyst coverage for us; â€¢an inability to qualify for exemptions from state securities registration requirements, which may require us to comply with applicable state securities laws; and â€¢a decreased ability to issue additional securities (including pursuant to registration statements on Form S-3) or obtain additional financing in the future. Raising additional capital may cause dilution to our stockholders, restrict our operations or require us to relinquish rights to our technologies or product candidates.* Until such time, if ever, as we can generate substantial product revenues, we expect to finance our cash needs through a combination of equity offerings, debt financings, and collaboration and license agreements, such as our Asset Purchase Agreement with Ono. To the extent that we raise additional capital through the sale of equity or convertible debt securities, your ownership interest will be diluted and the terms of these securities may include liquidation or other preferences that adversely affect your rights as a common stockholder. In October 2023, we entered into the 2023 ATM Facility with Jefferies, under which we may offer and sell shares of our common stock having an aggregate offering price of up to $21.95 million from time to time through Jefferies acting as our sales agent. As of the filing of this Quarterly Report on Form 10-Q, we have not sold any shares under the 2023 ATM Facility. Â  Debt financing, if available, may involve agreements that include covenants limiting or restricting our ability to take specific actions, such as incurring additional debt, making capital expenditures or declaring dividends. If we raise funds through collaboration and license agreements with third parties, such as our Asset Purchase Agreement with Ono, we may have to relinquish valuable rights to our technologies, future revenue streams, research programs or product candidates or grant 77 Â  licenses on terms that may not be favorable to us. If we are unable to raise additional funds through equity or debt financings when needed, we may be required to delay, limit, reduce or terminate our product development or future commercialization efforts or grant rights to develop and market product candidates that we would otherwise prefer to develop and market ourselves. Adverse developments affecting the financial services industry could adversely affect our current and projected business operations and our financial condition and results of operations. Adverse developments that affect financial institutions, such as events involving liquidity that are rumored or actual, have in the past and may in the future lead to bank failures and market-wide liquidity problems. For example, on March 10, 2023, SVB was closed by the California Department of Financial Protection and Innovation, which appointed the FDIC as receiver. Similarly, on March 12, 2023, Signature Bank and Silvergate Capital Corp. were each swept into receivership. In addition, on May 1, 2023, the FDIC seized First Republic Bank and sold its assets to JPMorgan Chase & Co. While the U.S. Department of Treasury, FDIC and Federal Reserve Board have implemented a program to provide up to $25 billion of loans to financial institutions secured by certain of such government securities held by financial institutions to mitigate the risk of potential losses on the sale of such instruments, widespread demands for customer withdrawals or other liquidity needs of financial institutions for immediate liquidity may exceed the capacity of such program, there is no guarantee that such programs will be sufficient. Additionally, it is uncertain whether the U.S. Department of Treasury, FDIC and Federal Reserve Board will provide access to uninsured funds in the future in the event of the closure of other banks or financial institutions, or that they would do so in a timely fashion. Â  While we have not experienced any adverse impact to our liquidity or to our current and projected business operations, financial condition or results of operations as a result of the matters relating to SVB, Signature Bank, Silvergate Capital Corp and First Republic Bank, uncertainty remains over liquidity concerns in the broader financial services industry, and our business, our business partners or industry as a whole may be adversely impacted in ways that we cannot predict at this time. Although we assess our banking relationships as we believe necessary or appropriate, our access to cash in amounts adequate to finance or capitalize our current and projected future business operations could be significantly impaired by factors that affect the financial institutions with which we have banking relationships. These factors could include, among others, events such as liquidity constraints or failures, the ability to perform obligations under various types of financial, credit or liquidity agreements or arrangements, disruptions or instability in the financial services industry or financial markets, or concerns or negative expectations about the prospects for companies in the financial services industry. These factors could also include factors involving financial markets or the financial services industry generally. The results of events or concerns that involve one or more of these factors could include a variety of material and adverse impacts on our current and projected business operations and our financial condition and results of operations. These could include, but may not be limited to, delayed access to deposits or other financial assets or the uninsured loss of deposits or other financial assets; or termination of cash management arrangements and/or delays in accessing or actual loss of funds subject to cash management arrangements. In addition, widespread investor concerns regarding the U.S. or international financial systems could result in less favorable commercial financing terms, including higher interest rates or costs and tighter financial and operating covenants, or systemic limitations on access to credit and liquidity sources, thereby making it more difficult for us to acquire financing on acceptable terms or at all. Any decline in available funding or access to our cash and liquidity resources could, among other risks, adversely impact our ability to meet our operating expenses, financial obligations or fulfill our other obligations, result in breaches of our financial and/or contractual obligations or result in violations of federal or state wage and hour laws. Any of these impacts, or any other impacts resulting from the factors described above or other related or similar factors not described above, could have material adverse impacts on our liquidity and our current and/or projected business operations and financial condition and results of operations. If there are substantial sales of shares of our common stock, the price of our common stock could decline.* The price of our common stock could decline if there are substantial sales of our common stock, particularly sales by our directors, executive officers and significant stockholders, or if there is a large number of shares of our common stock available for sale and the market perceives that sales will occur. As of August 5, 2024, we had 35,424,388 shares of our common stock outstanding. Shares held by directors, executive officers and other affiliates will be subject to volume limitations under Rule 144 under the Securities Act. We have registered shares of common stock that we have issued and may issue under our employee equity incentive plans, which shares may be sold freely in the public market upon issuance. Sales of our common stock by current stockholders may make it more difficult for us to sell equity or equity-related securities in the future at a time and price that we deem reasonable or appropriate, and make it more difficult for other stockholders to sell shares of our common stock. Â  The market price of the shares of our common stock could decline as a result of the sale of a substantial number of our shares of common stock in the public market or the perception in the market that the holders of a large number of shares intend to sell their shares. We are unable to predict the effect that sales may have on the prevailing market price of our common stock. 78 Â  The concentration of our stock ownership will likely limit your ability to influence corporate matters, including the ability to influence the outcome of director elections and other matters requiring stockholder approval. Our executive officers, directors and the holders of more than 5% of our outstanding common stock, in the aggregate, beneficially own a significant percentage of our common stock. As a result, these stockholders, acting together, will have significant influence over all matters that require approval by our stockholders, including the election of directors and approval of significant corporate transactions. Corporate actions might be taken even if other stockholders oppose them. This concentration of ownership might also have the effect of delaying or preventing a change of control of our company that other stockholders may view as beneficial. Â  We cannot guarantee that our stock repurchase program will be further consummated or will enhance stockholder value, and share repurchases could affect the price of our common stock.* Â  In July 2023, our board of directors authorized a stock repurchase program pursuant to which we may repurchase up to $7.5 million of shares of our common stock through December 31, 2024. Under the stock repurchase program, we may repurchase shares of common stock during the term of the stock repurchase program through open market transactions or such other transactions as our board of directors or designated committee thereof may approve from time to time. As of June 30, 2024, we have repurchased 298,385 shares of our common stock under the stock repurchase program for a total of $0.3 million. There have been no repurchases of our common stock under the stock repurchase program since June 30, 2024 and through the date of the filing of this Quarterly Report on Form 10-Q. There can be no assurances that we will make further stock repurchases in the future. Â  Open market repurchases will be structured to occur in accordance with applicable federal securities laws, including within the pricing and volume requirements of Rule 10b-18 under the Exchange Act. We may also, from time to time, enter into Rule 10b5-1 plans to facilitate repurchases of our shares of common stock under this authorization. The timing and amount of repurchases, if any, will depend on a variety of factors, including the price of our common stock, alternative investment opportunities, our cash resources, restrictions under any of our agreements, corporate and regulatory requirements and market conditions. Repurchases of shares of common stock could affect the market price of our common stock, increase their volatility or diminish our cash reserves, which may impact our ability to finance our future operations. Although our stock repurchase program is intended to enhance long-term stockholder value, there is no assurance that it will do so, and short-term share price fluctuations could reduce the programâ€™s effectiveness. In addition, any future stock repurchases will likely reduce our â€œpublic float,â€ (i.e., the number of shares of our common stock that are owned by non-affiliated stockholders and available for trading in the securities markets). A reduction in our public float may reduce the volume of trading in our shares of common stock and result in reduced liquidity, which, in each case, may cause fluctuations in the trading price of our common stock unrelated to our performance. Delaware law and provisions in our amended and restated certificate of incorporation and amended and restated bylaws could make a merger, tender offer or proxy contest difficult, thereby depressing the trading price of our common stock. Provisions of our amended and restated certificate of incorporation and amended and restated bylaws may delay or discourage transactions involving an actual or potential change in our control or change in our management, including transactions in which stockholders might otherwise receive a premium for their shares or transactions that our stockholders might otherwise deem to be in their best interests. Therefore, these provisions could adversely affect the price of our common stock. Among other things, our amended and restated certificate of incorporation and amended and restated bylaws: â€¢permit our board of directors to issue up to 10,000,000 shares of preferred stock, with any rights, preferences and privileges as they may designate (including the right to approve an acquisition or other change in our control); â€¢provide that the authorized number of directors may be changed only by resolution of the board of directors; â€¢provide that the board of directors or any individual director may only be removed with cause and the affirmative vote of the holders of at least 66-2/3% of the voting power of all of our then outstanding common stock; â€¢provide that all vacancies, including newly created directorships, may, except as otherwise required by law, be filled by the affirmative vote of a majority of directors then in office, even if less than a quorum; â€¢divide our board of directors into three classes; â€¢require that any action to be taken by our stockholders must be effected at a duly called annual or special meeting of stockholders and not be taken by written consent; 79 Â  â€¢provide that stockholders seeking to present proposals before a meeting of stockholders or to nominate candidates for election as directors at a meeting of stockholders must provide notice in writing in a timely manner and also specify requirements as to the form and content of a stockholderâ€™s notice; â€¢do not provide for cumulative voting rights (therefore allowing the holders of a majority of the shares of common stock entitled to vote in any election of directors to elect all of the directors standing for election, if they should so choose); â€¢provide that special meetings of our stockholders may be called only by the chairman of the board, our Chief Executive Officer or by the board of directors pursuant to a resolution adopted by a majority of the total number of authorized directors; and â€¢provide that the Court of Chancery of the State of Delaware will be the sole and exclusive forum for the following types of actions or proceedings under Delaware statutory or common law; (i) any derivative action or proceeding brought on our behalf, (ii) any action asserting a claim of breach of a fiduciary duty owed by any of our directors or officers to us or our stockholders, (iii) any action asserting a claim against us arising pursuant to any provision of the Delaware General Corporation Law or our certificate of incorporation or bylaws, or (iv) any action asserting a claim against us governed by the internal affairs doctrine. These provisions would not apply to suits brought to enforce a duty or liability created by the Exchange Act. Furthermore, Section 22 of the Securities Act creates concurrent jurisdiction for federal and state courts over all such Securities Act actions. Accordingly, both state and federal courts have jurisdiction to entertain such claims. The amendment of any of these provisions, with the exception of the ability of our board of directors to issue shares of preferred stock and designate any rights, preferences and privileges thereto, would require approval by the holders of at least 66-2/3% of our then-outstanding common stock. In addition, as a Delaware corporation, we are subject to Section 203 of the Delaware General Corporation Law. These provisions may prohibit large stockholders, in particular those owning 15% or more of our outstanding voting stock, from merging or combining with us for a certain period of time. A Delaware corporation may opt out of this provision by express provision in its original certificate of incorporation or by amendment to its certificate of incorporation or bylaws approved by its stockholders. However, we have not opted out of this provision. Â  These and other provisions in our amended and restated certificate of incorporation, amended and restated bylaws and Delaware law could make it more difficult for stockholders or potential acquirors to obtain control of our board of directors or initiate actions that are opposed by our then-current board of directors, including delay or impede a merger, tender offer or proxy contest involving our company. The existence of these provisions could negatively affect the price of our common stock and limit opportunities for you to realize value in a corporate transaction. Our amended and restated certificate of incorporation provides that the Court of Chancery of the State of Delaware and the federal district courts of the United States of America will be the exclusive forums for substantially all disputes between us and our stockholders, which could limit our stockholdersâ€™ ability to obtain a favorable judicial forum for disputes with us or our directors, officers, or employees. Our amended and restated certificate of incorporation provides that the Court of Chancery of the State of Delaware is the exclusive forum for the following types of actions or proceedings under Delaware statutory or common law: â€¢any derivative action or proceeding brought on our behalf; â€¢any action asserting a breach of fiduciary duty; â€¢any action asserting a claim against us arising under the Delaware General Corporation Law, our amended and restated certificate of incorporation, or our amended and restated bylaws; and â€¢any action asserting a claim against us that is governed by the internal-affairs doctrine. This provision would not apply to suits brought to enforce a duty or liability created by the Exchange Act. Furthermore, Section 22 of the Securities Act creates concurrent jurisdiction for federal and state courts over all such Securities Act actions. Accordingly, both state and federal courts have jurisdiction to entertain such claims. To prevent having to litigate claims in multiple jurisdictions and the threat of inconsistent or contrary rulings by different courts, among other considerations, our amended and restated certificate of incorporation further provides that the federal district courts of the United States of America will be the exclusive forum for resolving any complaint asserting a cause of action arising under the Securities Act. While the Delaware courts have determined that such choice of forum provisions are facially valid and several state study courts have enforced such provisions and required that suits asserting Securities Act claims be filed in federal court, there is no guarantee that courts of appeal will affirm the enforceability of such provisions and a stockholder may nevertheless seek to bring a claim in a venue other than those designated in the exclusive forum provisions. In such instance, we would expect to vigorously assert the validity and enforceability of the exclusive forum provisions of our amended and restated certificate of incorporation. This may require significant additional costs associated with 80 Â  resolving such action in other jurisdictions and there can be no assurance that the provisions will be enforced by a court in those other jurisdictions. If a court were to find either exclusive forum provision in our amended and restated certificate of incorporation to be inapplicable or unenforceable in an

action, we may incur further significant additional costs associated with litigating Securities Act claims in state court, or both state and federal court, which could seriously harm our business, financial condition, results of operations, and prospects. These exclusive forum provisions may limit a stockholderâ€™s ability to bring a claim in a judicial forum that it finds favorable for disputes with us or our directors, officers, or other employees, which may discourage lawsuits against us and our directors, officers and other employees. If a court were to find either exclusive-forum provision in our amended and restated certificate of incorporation to be inapplicable or unenforceable in an action, we may incur further significant additional costs associated with resolving the dispute in other jurisdictions, all of which could seriously harm our business. Â  General Risk Factors As a public company in the United States, we incur significant legal and financial compliance costs and we are subject to the Sarbanes-Oxley Act. We can provide no assurance that we will, at all times, in the future be able to report that our internal controls over financial reporting are effective. Companies that file reports with the SEC, including us, are subject to the requirements of Section 404 of the Sarbanes-Oxley Act of 2002. Section 404 requires management to establish and maintain a system of internal control over financial reporting, and annual reports on Form 10-K filed under the Exchange Act must contain a report from management assessing the effectiveness of a companyâ€™s internal control over financial reporting. Ensuring that we have adequate internal financial and accounting controls and procedures in place to produce accurate financial statements on a timely basis remains a costly and time-consuming effort that needs to be re-evaluated frequently. Failure on our part to have effective internal financial and accounting controls would cause our financial reporting to be unreliable, could have a material adverse effect on our business, operating results, and financial condition, and could cause our stock price to decline as a result. If we cannot conclude that we have effective internal control over our financial reporting, or if our independent registered public accounting firm is unable to provide an unqualified opinion regarding the effectiveness of our internal control over financial reporting, investors could lose confidence in the reliability of our financial statements. Failure to comply with reporting requirements could also subject us to sanctions and/or investigations by the SEC, The Nasdaq Capital Market or other regulatory authorities. Furthermore, stockholder activism, the current political environment and the current high level of government intervention and regulatory reform may lead to substantial new regulations and disclosure obligations, which may lead to additional compliance costs and impact the manner in which we operate our business in ways we cannot currently anticipate. Our management and other personnel will need to devote a substantial amount of time to these compliance initiatives. Moreover, any new regulations or disclosure obligations may increase our legal and financial compliance costs and will make some activities more time-consuming and costly. We or the parties upon whom we depend on may be adversely affected by earthquakes, fires, other natural disasters, or other sudden, unforeseen and severe adverse events, including public health epidemics or outbreaks, and our business continuity and disaster recovery plans may not adequately protect us from a serious disaster. Our headquarters and main research facility are located in the Greater San Diego Area, which in the past has experienced severe earthquakes and fires. If these earthquakes, fires, other natural disasters, terrorism and similar unforeseen events beyond our control prevented us from using all or a significant portion of our headquarters or research facility, it may be difficult or, in certain cases, impossible for us to continue our business for a substantial period of time. We do not have a disaster recovery or business continuity plan in place and may incur substantial expenses as a result of the absence or limited nature of our internal or third party service provider disaster recovery and business continuity plans, which, particularly when taken together with our lack of earthquake insurance, could have a material adverse effect on our business. Furthermore, integral parties in our supply chain are operating from single sites, increasing their vulnerability to natural disasters or other sudden, unforeseen and severe adverse events, including public health epidemics or outbreaks, that could impact our business. If such an event were to affect our supply chain, it could have a material adverse effect on our ability to conduct our clinical studies, our development plans and business. For example, in March 2020, due to the spread of the coronavirus, the Indian government restricted the export of 26 active pharmaceutical ingredients and the medicines made from them. These export restrictions are indefinite and may be modified or expanded. If the export restrictions are expanded to include itolizumab (EQ001), our supply of itolizumab (EQ001) may be disrupted, delayed or stopped indefinitely and our ability to continue development of itolizumab (EQ001), including our ongoing clinical studies, may be significantly impacted and may result in higher costs of drug product and adversely harm our business. Changes in patent law in the United States and other jurisdictions could diminish the value of patents in general, thereby impairing our ability to protect our product candidates. 81 Â  As is the case with other biopharmaceutical companies, our success is heavily dependent on intellectual property, particularly patents relating to our research programs and product candidates. Obtaining and enforcing patents in the biopharmaceutical industry involves both technological and legal complexity and is therefore costly, time consuming and inherently uncertain. Changes in either the patent laws or interpretation of the patent laws in the United States or USPTO rules and regulations could increase the uncertainties and costs. Recent patent reform legislation in the United States and other countries, including the Leahy-Smith America Invents Act, or the Leahy-Smith Act, signed into law on September 16, 2011, could increase those uncertainties and costs surrounding the prosecution of our patent applications and the enforcement or defense of our issued patents. The Leahy-Smith Act includes a number of significant changes to U.S. patent law. These include provisions that affect the way patent applications are prosecuted, redefine prior art and provide more efficient and cost-effective avenues for competitors to challenge the validity of patents. These include allowing third-party submission of prior art to the USPTO during patent prosecution and additional procedures to attack the validity of a patent by USPTO administered post-grant proceedings, including post-grant review, inter partes review, and derivation proceedings. After March 2013, under the Leahy-Smith Act, the United States transitioned to a first inventor to file system in which, assuming that the other statutory requirements are met, the first inventor to file a patent application will be entitled to the patent on an invention regardless of whether a third party was the first to invent the claimed invention. However, the Leahy-Smith Act and its implementation could increase the uncertainties and costs surrounding the prosecution of our patent applications, our ability to obtain future patents, and the enforcement or defense of our issued patents, all of which could have a material adverse effect on our business, financial condition, results of operations and prospects. The U.S. Supreme Court has ruled on several patent cases in recent years, either narrowing the scope of patent protection available in certain circumstances or weakening the rights of patent owners in certain situations. Depending on future actions by the U.S. Congress, the U.S. courts, the USPTO and the relevant law-making bodies in other countries, the laws and regulations governing patents could change in unpredictable ways that would weaken our ability to obtain new patents or to enforce our existing patents and patents that we might obtain in the future. Product liability lawsuits against us could cause us to incur substantial liabilities and could limit our commercialization of any product candidates that we may develop. We face an inherent risk of product liability exposure related to the testing of EQ101, itolizumab (EQ001) and any future product candidates in human clinical studies and will face an even greater risk if we commercially sell any products that we may develop. If we cannot successfully defend ourselves against claims that EQ101, itolizumab (EQ001) or any future product candidates or products caused injuries, we could incur substantial liabilities. Regardless of merit or eventual outcome, product liability claims may result in: â€¢delay or termination of clinical studies; â€¢decreased demand for any product candidates or products that we may develop; â€¢injury to our reputation and significant negative media attention; â€¢withdrawal of clinical study subjects; â€¢initiation of investigations by regulators; â€¢significant costs to defend the related litigation and diversion of managementâ€™s time and our resources; â€¢substantial monetary awards to clinical study subjects or patients; â€¢product recalls, withdrawals or labeling, or marketing or promotional restrictions; â€¢loss of revenue; and â€¢the inability to commercialize any products that we may develop. We currently have product liability insurance. However, the amount of insurance may not be adequate to cover all liabilities that we may incur. We anticipate that we will need to increase our insurance coverage as EQ101, EQ302, itolizumab (EQ001) and any future product candidates advance through clinical studies and if we successfully commercialize any products. Insurance coverage is increasingly expensive. We may not be able to maintain insurance coverage at a reasonable cost or in an amount adequate to satisfy any liability that may arise. Changes in tax laws or regulations that are applied adversely to us or our customers may have a material adverse effect on our business, cash flow, financial condition or results of operations. New income, sales, use or other tax laws, statutes, rules, regulations or ordinances could be enacted at any time, which could affect the tax treatment of our domestic and foreign earnings. Any new taxes could adversely affect our domestic and international business 82 Â  operations, and our business and financial performance. Further, existing tax laws, statutes, rules, regulations or ordinances could be interpreted, changed, modified or applied adversely to us. For example, on December 22, 2017, U.S. federal income tax legislation was signed into law (H.R. 1, â€œAn Act to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018â€), informally titled the Tax Cuts and Jobs Act, that significantly revised the IRC. Future guidance from the Internal Revenue Service and other tax authorities with respect to the Tax Cuts and Jobs Act may affect us, and certain aspects of the Tax Cuts and Jobs Act could be repealed or modified in future legislation. Â  Effective January 1, 2022, the Tax Cuts and Jobs Act modified IRC Section 174 to require taxpayersâ€™ U.S. based and non-U.S. based research and experimental (R&E) expenditures to be capitalized and amortized over a period of five or fifteen years, respectively. Prior to the Tax Cuts and Job Act amendment, Section 174 allowed taxpayers to either immediately deduct R&E expenditures in the year paid or incurred, or elect to capitalize and amortize over a period of at least 60 months. Unless the United States Department of the Treasury issues regulations that narrow the application of this provision to a smaller subset of our research and development expenses or the provision is deferred, modified, or repealed by Congress, it could harm our future operating results by effectively increasing our future tax obligations. The actual impact of this provision will depend on multiple factors, including the amount of research and development expenses we will incur, whether we achieve sufficient income to fully utilize such deductions and whether we conduct our research and development activities inside or outside the United States. Legislation enacted on March 27, 2020, entitled the Coronavirus Aid, Relief, and Economic Security Act, or the CARES Act, modified certain provisions of the Tax Cuts and Jobs Act. In addition, the recently enacted IRA includes provisions that will impact the U.S. federal income taxation of corporations, including imposing a minimum tax on the book income of certain large corporations and an excise tax on certain corporate stock repurchases that would be imposed on the corporation repurchasing such stock. It is uncertain if and to what extent various states will conform to the Tax Cuts and Jobs Act, the CARES Act or the IRA. We do not expect the Tax Cuts and Jobs Act or the CARES Act to have a material impact on our current projection of minimal cash taxes for the near future. However, we continue to examine the impact that the Tax Cuts and Jobs Act, the CARES Act and the IRA may have on our business in the longer term. We urge prospective investors to consult with their legal and tax advisors with respect to this legislation and the potential tax consequences of investing in or holding our common stock. We are subject to risks related to taxation in multiple jurisdictions. We are subject to income taxes in the United States and various state jurisdictions, as well as Australia. The preparation of these income tax returns requires us to interpret the applicable tax laws and regulations in effect in such jurisdictions, which could affect the amount of tax paid. Our income tax returns are based on calculations and assumptions that are subject to examination by the Internal Revenue Service and other tax authorities. In addition, the calculation of our tax liabilities involves dealing with uncertainties in the application of complex tax regulations. While we believe we have appropriate support for the positions taken on our tax returns, we regularly assess the potential outcomes of examinations by tax authorities in determining the adequacy of our provision for income taxes. We periodically assess the likelihood and amount of potential revisions and, if warranted, adjust the income tax provision, income taxes payable and deferred taxes in the period in which the facts that give rise to a revision become known. An amount is accrued for the estimate of additional tax liability, if any, including interest and penalties, for any uncertain tax positions taken or expected to be taken in an income tax return. Significant judgments based on interpretations of existing tax laws or regulations are required in determining the provision for income taxes. Our provision for income taxes could be adversely affected by various factors, including, but not limited to, changes in the mix of earnings in tax jurisdictions with different statutory tax rates, changes in the valuation of deferred tax assets and liabilities, changes in existing tax policies, laws, regulations, or rates, changes in the level of non-deductible expenses (including stock-based compensation), location of operations, changes in our future levels of research and development spending, mergers and acquisitions, or the result of examinations by various tax authorities. Although we believe our tax estimates are reasonable, if the Internal Revenue Service or other taxing authority disagrees with the positions taken on our tax returns, we could have additional tax liability, including interest and penalties. If material, payment of such additional amounts upon final adjudication of any disputes could have a material impact on our results of operations and financial position. If we fail to comply with environmental, health and safety laws and regulations, we could become subject to fines or penalties or incur costs that could have a material adverse effect on the success of our business. We, and the third parties with whom we share our facilities, are subject to numerous environmental, health and safety laws and regulations, including those governing laboratory procedures and the handling, use, storage, treatment and disposal of hazardous materials and wastes. Each of our operations involve the use of hazardous and flammable materials, including chemicals and biological and radioactive materials. Each of our operations also produce hazardous waste products. We generally contract with third parties for the disposal of these materials and wastes. We cannot eliminate the risk of contamination or injury from these materials. We could be held liable for any resulting damages in the event of contamination or injury resulting from the use of hazardous materials by us or the third parties with whom we share our facilities, and any liability could exceed our resources. We also could incur significant costs associated with civil or criminal fines and penalties. 83 Â  Although we maintain workersâ€™ compensation insurance to cover us for costs and expenses we may incur due to injuries to our employees resulting from the use of hazardous materials, this insurance may not provide adequate coverage against potential liabilities. We do not maintain insurance for environmental liability or toxic tort claims that may be asserted against us in connection with our storage or disposal of biological, hazardous or radioactive materials. In addition, we may incur substantial costs in order to comply with current or future environmental, health and safety laws and regulations. These current or future laws and regulations may impair our research and development. Failure to comply with these laws and regulations also may result in substantial fines, penalties or other sanctions. If securities or industry analysts do not publish research or publish inaccurate or unfavorable research about our business, our stock price and trading volume could decline. The trading market for our common stock will depend in part on the research and reports that securities or industry analysts publish about us or our business. If one or more of the analysts who cover us downgrade our common stock or publish inaccurate or unfavorable research about our business, our common stock price would likely decline. If one or more of these analysts cease coverage of us or fail to publish reports on us regularly, demand for our common stock could decrease, which might cause our common stock price and trading volume to decline. Our disclosure controls and procedures may not prevent or detect all errors or acts of fraud. We are subject to the periodic reporting requirements of the Exchange Act. We designed our disclosure controls and procedures to reasonably assure that information we must disclose in reports we file or submit under the Exchange Act is accumulated and communicated to management, and recorded, processed, summarized and reported within the time periods specified in the rules and forms of the SEC. We believe that any disclosure controls and procedures or internal controls and procedures, no matter how well-conceived and operated, can provide only reasonable, not absolute, assurance that the objectives of the control system are met. These inherent limitations include the realities that judgments in decision-making can be faulty, and that breakdowns can occur because of simple error or mistake. For example, our directors or executive officers could inadvertently fail to disclose a new relationship or arrangement causing us to fail to make any related party transaction disclosures. Additionally, controls can be circumvented by the individual acts of some persons, by collusion of two or more people or by an unauthorized override of the controls. Accordingly, because of the inherent limitations in our control system, misstatements due to error or fraud may occur and not be detected. In addition, we do not have a risk management program or processes or procedures for identifying and addressing risks to our business in other areas. We are a â€œsmaller reporting companyâ€ and a â€œnon-accelerated filerâ€ and any decision on our part to comply only with certain reduced reporting and disclosure requirements applicable to smaller reporting companies or non-accelerated filers could make our common stock less attractive to investors.* We are a â€œsmaller reporting companyâ€ and a â€œnon-accelerated filerâ€ as defined in the Exchange Act, and for as long as we continue to be a â€œsmaller reporting companyâ€ or a â€œnon-accelerated filer,â€ we may choose to take advantage of exemptions from various reporting requirements applicable to other public companies but not to â€œsmaller reporting companiesâ€ or â€œnon-accelerated filers,â€ including, but not limited to, not being required to have our independent registered public accounting firm audit our internal control over financial reporting under Section 404 (for so long as we are a â€œnon-accelerated filerâ€) and reduced disclosure obligations regarding executive compensation in our periodic reports and proxy statements (for so long as we are a â€œsmaller reporting companyâ€). We cannot predict if investors will find our common stock less attractive if we choose to rely on these exemptions. If some investors find our common stock less attractive as a result of any choices to reduce future disclosure, there may be a less active trading market for our common stock and our stock price may be more volatile. We do not intend to pay dividends for the foreseeable future. We have never declared nor paid cash dividends on our capital stock. We currently intend to retain any future earnings to finance the operation and expansion of our business, and we do not expect to declare or pay any dividends in the foreseeable future. In addition, the terms of any future debt agreements may preclude us from paying dividends. Consequently, stockholders must rely on sales of their common stock after price appreciation, which may never occur, as the only way to realize any future gains on their investment. We could be subject to securities class action litigation. 84 Â  In the past, securities class action litigation has often been brought against a company following a decline in the

market price of its securities. This risk is especially relevant for us because biopharmaceutical companies have experienced significant stock price volatility in recent years. If we face such litigation, it could result in substantial costs and a diversion of managementâ€™s attention and resources, which could harm our business. Item 5. Other Information Â  Trading Arrangements During the three-months ended June 30, 2024, one of our officers (as defined in Rule 16a-1(f) under the Exchange Act) adopted or terminated the contracts, instructions or written plans for the purchase or sale of our securities set forth in the table below: Â Â Â Type of Trading Arrangement Total Sharesof Common Â Name and Position Action Adoption/TerminationDate Rule10b5-1(1) Non-Rule10b5-1(2) Stock to beSold Expiration Date Penny Tom, SVP Finance and Principal Accounting Officer Adoption June 14, 2024 X Â 265,523 June 14, 2025 Â (1) Contract, instruction or written plan intended to satisfy the affirmative defense conditions of Rule 10b5-1(c) under the Exchange Act. (2) â€œNon-Rule 10b5-1 trading arrangementâ€ as defined in Item 408(c) of Regulation S-K under the Exchange Act. 85 Â Item 6. Exhibits The following exhibits are filed as part of, or incorporated by reference into this Quarterly Report on Form 10-Q. ExhibitNumber Description of Exhibit 2.1â€ Â Agreement and Plan of Merger, dated February 14, 2022, by and among the Registrant, Bioniz Therapeutics, Inc., Project JetFuel Merger Sub, Inc. and Kevin Green, solely in his capacity as Securityholdersâ€™ Representative, incorporated by reference by Exhibit 2.1 of the Registrantâ€™s Current Report on Form 8-K, filed with the Securities and Exchange Commission on February 16, 2022. Â Â Â 3.1 Amended and Restated Certificate of Incorporation of the Registrant, incorporated by reference to Exhibit 3.1 of the Registrantâ€™s Current Report on Form 8-K filed with the Securities and Exchange Commission on October 16, 2018. Â Â Â 3.2 Amended and Restated Bylaws of the Registrant, incorporated by reference to Exhibit 3.2 of the Registrantâ€™s Current Report on Form 8-K filed with the Securities and Exchange Commission on October 16, 2018. Â Â Â 4.1 Form of Common Stock Certificate of the Registrant, incorporated by reference to Exhibit 4.1 of the Registrantâ€™s Registration Statement on Form S-1 (File No. 333-227387), as amended, originally filed with the Securities and Exchange Commission on September 17, 2018. Â Â Â 4.2 Â Warrant to Purchase Common Stock, dated September 30, 2019, issued to Oxford Finance LLC, incorporated by reference to Exhibit 4.2 of the Registrantâ€™s Quarterly Report on Form 10-Q, filed with the Securities and Exchange Commission on November 12, 2019. Â Â Â 4.3 Â Warrant to Purchase Common Stock, dated September 30, 2019, issued to Silicon Valley Bank, incorporated by reference to Exhibit 4.3 of the Registrantâ€™s Quarterly Report on Form 10-Q, filed with the Securities and Exchange Commission on November 12, 2019. Â Â Â 4.4 Â Form of Warrant, issued February 5, 2021, incorporated by reference to Exhibit 4.1 of the Registrantâ€™s Current Report on Form 8-K, filed with the Securities and Exchange Commission on February 4, 2021. Â Â Â 31.1 Certification of Principal Executive Officer pursuant to Rules 13a-14(a) and 15d-14(a) of the Securities Exchange Act, as amended. Â Â Â 31.2 Certification of Principal Financial Officer pursuant to Rules 13a-14(a) and 15d-14(a) of the Securities Exchange Act, as amended. Â Â Â 32.1* Certification of Principal Executive Officer and Principal Financial Officer pursuant to Rules 13a-14(b) or 15d-14(b) of the Securities Exchange Act, as amended, and 18 U.S.C. Section 1350. Â Â Â 101.INS Inline XBRL Instance Document â€“ the instance document does not appear in the Interactive Data File because its XBRL tags are embedded within the Inline XBRL document. Â Â Â 101.SCH Â Inline XBRL Taxonomy Extension Schema Document. Â Â Â 101.CAL Â Inline XBRL Taxonomy Extension Calculation Linkbase Document. Â Â Â 101.DEF Â Inline XBRL Taxonomy Extension Definition Linkbase Document. Â Â Â 101.LAB Â Inline XBRL Taxonomy Extension Label Linkbase Document. Â Â Â 101.PRE Â Inline XBRL Taxonomy Extension Presentation Linkbase Document. Â Â Â 104 Â Cover Page Interactive Data File (formatted as Inline XBRL and contained in Exhibit 101). Â â€ Schedules and exhibits to the agreement have been omitted pursuant to Item 601(a)(5) of Regulation S-K. A copy of any omitted schedule and/or exhibit will be furnished to the Securities and Exchange Commission upon request. * This certification will not be deemed â€œfiledâ€ for purposes of Section 18 of the 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 Exchange Act, except to the extent specifically incorporated by reference into such filing. 86 Â SIGNATURES Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized. Â  Date: August 8, 2024 EQUILLIUM, INC. By: /s/ Bruce D. Steel Bruce D. Steel President and Chief Executive Officer (Principal Executive Officer) Â Â Â Â Â Â By: /s/ Jason A. Keyes Â Â Â Jason A. Keyes Â Â Â Chief Financial Officer Â Â Â (Principal Financial Officer) Â Â 87 EX-31.1 2 eq-ex31_1.htm EX-31.1 EX-31.1 Â Exhibit 31.1 CERTIFICATION I, Bruce D. Steel, certify that: 1. I have reviewed this quarterly report on Form 10-Q of Equillium, Inc., a Delaware corporation (the "registrant"); 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; 4. The registrantâ€™s other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; (c) Evaluated the effectiveness of the registrantâ€™s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and (d) Disclosed in this report any change in the registrantâ€™s internal control over financial reporting that occurred during the registrantâ€™s most recent fiscal quarter (the registrantâ€™s fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrantâ€™s internal control over financial reporting; and 5. The registrantâ€™s other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrantâ€™s auditors and the audit committee of the registrantâ€™s board of directors (or persons performing the equivalent functions): (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrantâ€™s ability to record, process, summarize and report financial information; and (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrantâ€™s internal control over financial reporting. Date: August 8, 2024 Â /s/ Bruce D. Steel Bruce D. Steel President and Chief Executive Officer(Principal Executive Officer) Â Â EX-31.2 3 eq-ex31_2.htm EX-31.2 EX-31.2 Â Exhibit 31.2 CERTIFICATION I, Jason A. Keyes, certify that: 1. I have reviewed this quarterly report on Form 10-Q of Equillium, Inc., a Delaware corporation (the "registrant"); 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; 4. The registrantâ€™s other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; (c) Evaluated the effectiveness of the registrantâ€™s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and (d) Disclosed in this report any change in the registrantâ€™s internal control over financial reporting that occurred during the registrantâ€™s most recent fiscal quarter (the registrantâ€™s fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrantâ€™s internal control over financial reporting; and 5. The registrantâ€™s other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrantâ€™s auditors and the audit committee of the registrantâ€™s board of directors (or persons performing the equivalent functions): (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrantâ€™s ability to record, process, summarize and report financial information; and (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrantâ€™s internal control over financial reporting. Date: August 8, 2024 Â /s/ Jason A. Keyes Jason A. Keyes Chief Financial Officer (Principal Financial Officer) Â Â EX-32.1 4 eq-ex32_1.htm EX-32.1 EX-32.1 Â Exhibit 32.1 Certification Pursuant to 18 U.S.C. Â§1350, as Adopted Pursuant to Â§906 of the Sarbanes-Oxley Act of 2002 Pursuant to the requirement set forth in Rule 13a-14(b) of the Securities Exchange Act of 1934, as amended, (the â€œExchange Actâ€) and Section 1350 of Chapter 63 of Title 18 of the United States Code (18 U.S.C. Â§1350), each of the undersigned hereby certifies in his capacity as an officer of Equillium, Inc. (the â€œCompanyâ€), that, to the best of his knowledge: (1) the Companyâ€™s Quarterly Report on Form 10-Q for the quarterly period ended June 30, 2024, to which this Certification is attached as Exhibit 32.1 (the â€œReportâ€) fully complies with the requirements of Section 13(a) or Section 15(d) of the Exchange Act; and (2) the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company. /s/ Bruce D. Steel Bruce D. Steel President and Chief Executive Officer (Principal Executive Officer) Â Date: August 8, 2024 Â /s/ Jason A. Keyes Jason A. Keyes Chief Financial Officer (Principal Financial Officer) Â Date: August 8, 2024 Â  This certification accompanies the Quarterly Report on Form 10-Q to which it relates, is not deemed filed with the Securities and Exchange Commission and is not to be incorporated by reference into any filing of Equillium, Inc. under the Securities Act of 1933, as amended, or the Exchange Act (whether made before or after the date of the Form 10-Q), irrespective of any general incorporation language contained in such filing. A signed original of this written statement required by Section 906 of the Sarbanes-Oxley Act of 2002 has been provided to Equillium, Inc. and will be retained by Equillium, Inc. and furnished to the Securities and Exchange Commission or its staff upon request. Â Â EX-101.SCH 5 eq-20240630.xsd XBRL TAXONOMY EXTENSION SCHEMA WITH EMBEDDED LINKBASES DOCUMENT 100000 - Document - Document and Entity Information link:presentationLink link:calculationLink link:definitionLink 100010 - Statement - Condensed Consolidated Balance Sheets (Unaudited) link:presentationLink link:calculationLink link:definitionLink 100020 - Disclosure - Leases - Schedule of Maturities of Lease Liabilities (Details) 2 link:presentationLink link:calculationLink link:definitionLink 100030 - Statement - Condensed Consolidated Balance Sheets (Unaudited) (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 100040 - Statement - Condensed Consolidated Statements of Operations and Comprehensive Income (Loss) (Unaudited) link:presentationLink link:calculationLink link:definitionLink 100050 - Statement - Condensed Consolidated Statements of Stockholders' Equity (Unaudited) link:presentationLink link:calculationLink link:definitionLink 100060 - Statement - Condensed Consolidated Statements of Cash Flows (Unaudited) link:presentationLink link:calculationLink link:definitionLink 995455 - Disclosure - Organization and Accounting Pronouncements link:presentationLink link:calculationLink link:definitionLink 995465 - Disclosure - Summary of Significant Accounting Policies link:presentationLink link:calculationLink link:definitionLink 995475 - Disclosure - Fair Value of Financial Instruments link:presentationLink link:calculationLink link:definitionLink 995485 - Disclosure - Certain Financial Statement Caption Information link:presentationLink link:calculationLink link:definitionLink 995495 - Disclosure - Acquisition link:presentationLink link:calculationLink link:definitionLink 995505 - Disclosure - Notes Payable link:presentationLink link:calculationLink link:definitionLink 995515 - Disclosure - Leases link:presentationLink link:calculationLink link:definitionLink 995525 - Disclosure - Partnerships link:presentationLink link:calculationLink link:definitionLink 995535 - Disclosure - Stockholders' Equity link:presentationLink link:calculationLink link:definitionLink 995545 - Disclosure - Income Taxes link:presentationLink link:calculationLink link:definitionLink 995555 - Disclosure - Related Party Transactions link:presentationLink link:calculationLink link:definitionLink 995565 - Disclosure - Summary of Significant Accounting Policies (Policies) link:presentationLink link:calculationLink link:definitionLink 995575 - Disclosure - Summary of Significant Accounting Policies (Tables) link:presentationLink link:calculationLink link:definitionLink 995585 - Disclosure - Fair Value of Financial Instruments (Tables) link:presentationLink link:calculationLink link:definitionLink 995595 - Disclosure - Certain Financial Statement Caption Information (Tables) link:presentationLink link:calculationLink link:definitionLink 995605 - Disclosure - Acquisition (Tables) link:presentationLink link:calculationLink link:definitionLink 995615 - Disclosure - Notes Payable (Tables) link:presentationLink link:calculationLink link:definitionLink 995625 - Disclosure - Leases (Tables) link:presentationLink link:calculationLink link:definitionLink 995635 - Disclosure - Stockholders' Equity (Tables) link:presentationLink link:calculationLink link:definitionLink 995645 - Disclosure - Organization and Accounting Pronouncements - Additional Information (Details) link:presentationLink link:calculationLink link:definitionLink 995655 - Disclosure - Summary of Significant Accounting Policies - Additional Information (Details) link:presentationLink link:calculationLink link:definitionLink 995665 - Disclosure - Summary of Significant Accounting Policies - Schedule of Prepaid Expenses and Other Current Assets (Details) link:presentationLink link:calculationLink link:definitionLink 995675 - Disclosure - Summary of Significant Accounting Policies - Summary of Weighted-Average Number of Common Shares Used to Calculate Basic and Diluted Net Income Loss Per Share (Details) link:presentationLink link:calculationLink link:definitionLink 995685 - Disclosure - Fair Value of Financial Instruments - Summary of Assets that Require Fair Value Measurements on Recurring Basis and Their Respective Input Levels Based on Fair Value Hierarchy (Details) link:presentationLink link:calculationLink link:definitionLink 995695 - Disclosure - Fair Value of Financial Instruments - Additional Information (Details) link:presentationLink link:calculationLink link:definitionLink 995705 - Disclosure - Certain Financial Statement Caption Information - Schedule of Company's Short-Term Investments (Details) link:presentationLink link:calculationLink link:definitionLink 995715 - Disclosure - Certain Financial Statement Caption Information - Additional Information (Details) link:presentationLink link:calculationLink link:definitionLink 995725 - Disclosure - Certain Financial Statement Caption Information - Schedule of Accrued Expenses (Details) link:presentationLink link:calculationLink link:definitionLink 995735 - Disclosure - Acquisition - Additional Information (Details) link:presentationLink link:calculationLink link:definitionLink 995745 - Disclosure - Acquisition - Summary of Purchase Price Allocation (Details) link:presentationLink link:calculationLink link:definitionLink 995755 - Disclosure - Notes Payable - Additional Information (Details) link:presentationLink link:calculationLink link:definitionLink 995765 - Disclosure - Notes Payable - Schedule of Aggregate Carrying Amounts of Term Loans (Details) link:presentationLink link:calculationLink link:definitionLink 995775 - Disclosure - Leases - Additional Information (Details) link:presentationLink link:calculationLink link:definitionLink 995785 - Disclosure - Leases - Summary of Additional Information Related to Leases (Details) link:presentationLink link:calculationLink link:definitionLink 995795 - Disclosure - Leases - Schedule of Maturities of Lease Liabilities (Details) link:presentationLink link:calculationLink link:definitionLink 995805 - Disclosure - Partnerships - Additional Information (Details) link:presentationLink link:calculationLink link:definitionLink 995815 - Disclosure - Stockholders' Equity - Additional Information (Details) link:presentationLink link:calculationLink link:definitionLink 995825 - Disclosure - Stockholders' Equity - Summary of Stock Option Activity (Details) link:presentationLink link:calculationLink link:definitionLink 995835 - Disclosure - Stockholders' Equity - Summary of Stock Option Activity (Parenthetical) (Details) link:presentationLink link:calculationLink link:definitionLink 995845 - Disclosure - Stockholders' Equity - Summary of Total Non-cash Stock-based Compensation Expense (Details) link:presentationLink link:calculationLink link:definitionLink 995855 - Disclosure - Stockholders' Equity - Summary of Common Stock Reserved for Future Issuance (Details) link:presentationLink link:calculationLink link:definitionLink 995865 - Disclosure - Income Taxes - Additional Information (Details) link:presentationLink link:calculationLink link:definitionLink 995875 - Disclosure - Related Party Transactions - Additional Information (Details) link:presentationLink link:calculationLink link:definitionLink Statement [Line Items] Statement [Line Items] Notes Payable, Current, Total Notes Payable, Current Current portion of notes payable Debt Instrument [Axis] Debt Instrument Increase (Decrease) in Accounts Receivable Accounts receivable Accounts receivable Plan Name [Domain] Entity Address, Postal Zip Code Entity Address, Postal Zip Code Estimated research and development funding. Estimated Research And Development Funding Estimated research and development funding Cash, Cash Equivalents and Investments [Table Text Block] Schedule of Company's Short-Term Investments Assets and Liabilities, Lessee [Abstract] Fair Value, Recurring and Nonrecurring [Table] Fair Value Assets And Liabilities Measured On Recurring And Nonrecurring Basis [Table] Entity Incorporation, State or Country Code Entity Incorporation, State or Country Code State of incorporation Transaction costs Business Combination, Acquisition Related Costs Other comprehensive income (loss), net: Other Comprehensive Income (Loss), Net of Tax, Portion Attributable to Parent [Abstract] Business Combination Disclosure [Text Block] Acquisition Share-Based Compensation Arrangement by

Share-Based Payment Award, Options, Exercisable, Weighted Average Exercise Price Weighted- Average Exercise Price Per Share, Exercisable Other operating lease information. Other Operating Lease Information [Abstract] Other information Income Tax Authority, Name [Domain] Income Tax Authority, Name Fair Value Hierarchy and NAV [Axis] Fair Value Hierarchy and NAV Schedule of Recognized Identified Assets Acquired and Liabilities Assumed [Table Text Block] Summary of Purchase Price Allocation Fair Value, Inputs, Level 2 [Member] Level 2 Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Share Based Compensation Arrangement By Share Based Payment Award [Line Items] Acquired in-process research and development Acquired in-Process Research and Development Acquired in-process research and development Acquired in-process research and development Long-Term Debt, Type [Domain] Long-term Debt, Type Fair market value of commitment shares. Fair Market Value Of Commitment Shares Fair market value of commitment shares Biocon chemistry, manufacturing and controls services Biocon Chemistry Manufacturing And Controls Services Biocon chemistry manufacturing and controls services. 2024 (remaining six months) Lessee, Operating Lease, Liability, to be Paid, Remainder of Fiscal Year Tax Credit Carryforward, Name [Domain] Tax Credit Carryforward, Name Lessee, Operating Leases [Text Block] Leases Product and Service [Axis] Collaborative Arrangement and Arrangement Other than Collaborative [Domain] Collaborative Arrangement and Arrangement Other than Collaborative Common stock repurchased, Shares Stock Repurchased During Period, Shares Employee Stock [Member] Stock Options Stock Options Related Party Transaction [Line Items] Commission rate. Commission Rate Commission rate Equity [Text Block] Stockholdersâ€™ Equity Upfront non-refundable and non-creditable payment invoiced. Upfront Non-Refundable and Non-Creditable Payment Invoiced Upfront non-refundable and non-creditable payment invoiced Biocon. Biocon [Member] Biocon Sale of Stock [Domain] Sale of Stock Cash and Cash Equivalents [Domain] Cash and Cash Equivalents Long-Term Debt, Gross Principal Collaboration and license agreement. Collaboration And License Agreement [Abstract] Entity Central Index Key Entity Central Index Key Debt Securities, Available-for-Sale [Line Items] Schedule Of Available For Sale Securities [Line Items] Warrant [Member] Common Stock Warrants Warrants for Common Stock Number of Outstanding Options, Forfeitures and Cancellations Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Forfeitures in Period Increase (Decrease) in Operating Capital [Abstract] Changes in operating assets and liabilities: Common stock, shares issued Common Stock, Shares, Issued, Total Common Stock, Shares, Issued Prepaid expenses and other current assets Increase (Decrease) in Prepaid Expense and Other Assets, Total Increase (Decrease) in Prepaid Expense and Other Assets Prepaid expenses and other current assets Unvested Repriced Options Unvested Repriced Options [Member] Unvested repriced options. Income Statement [Abstract] Entity Address, State or Province Organization, Consolidation and Presentation of Financial Statements Disclosure and Significant Accounting Policies [Text Block] Organization and Accounting Pronouncements Issuance of common stock under employee stock purchase plan Stock Issued During Period, Value, Employee Stock Purchase Plan Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Assets [Abstract] Assets acquired: Notes Payable, Noncurrent, Total Notes Payable, Noncurrent Long-term notes payable Number Of Institutional Investors Number of Institutional Investors Payments to Acquire Short-Term Investments Purchases of short-term investments Accounting Standards Update [Extensible Enumeration] Fair Value, Balance Sheet Grouping, Financial Statement Captions [Line Items] Fair Value Balance Sheet Grouping Financial Statement Captions [Line Items] Line of Credit Facility, Expiration Date Term Loan maturity date Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Intrinsic Value Aggregate Intrinsic Value, Options Exercisable Cover [Abstract] Comprehensive Income, Policy [Policy Text Block] Comprehensive Loss Net income (loss) share, basic Earnings Per Share, Basic Earnings Per Share, Basic, Total Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Gain, before Tax Unrealized Gains Operating Expenses [Abstract] Operating expenses: Shares of common stock issued Stock Issued During Period, Shares, Acquisitions Accrued Clinical Development Accrued Clinical Development Clinical development Upfront and Non-creditable payment invoiced. Upfront and Non-Creditable Payment Invoiced Upfront and non-creditable payment invoiced Total non-cash stock-based compensation expense Stock-based compensation expense Share-Based Payment Arrangement, Expense Long-Term Debt Total Long term loan Long term loan obligation Retained Earnings (Accumulated Deficit), Ending Balance Retained Earnings (Accumulated Deficit), Beginning Balance Retained Earnings (Accumulated Deficit), Total Retained Earnings (Accumulated Deficit) Accumulated deficit Plan Name [Axis] Australian Taxation Office [Member] Australian Taxation Office Number of Outstanding Options, Ending Balance Number of Outstanding Options, Beginning Balance Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Number Repricing of outstanding options Assets, Current [Abstract] Current assets: Number of shares available for issuance Common Stock, Capital Shares Reserved for Future Issuance Total common stock reserved for future issuance Updation of estimated research and development funding Updation Of Estimated Research And Development Funding Updation of estimated research and development funding. Net Cash Provided by (Used in) Operating Activities Net cash used in operating activities Business Acquisition, Equity Interest Issued or Issuable, Value Assigned Common stock value Issuance of common stock for Bioniz acquisition Product and Service [Domain] Accumulated Other Comprehensive Income (Loss), Net of Tax, Total Accumulated Other Comprehensive Income (Loss), Net of Tax Accumulated other comprehensive income Debt Instrument [Line Items] Debt Instrument [Line Items] Firm commitment amount Related Party Transaction, Firm Commitment Amount Related party transaction, firm commitment amount. Property, Plant and Equipment, Net, Ending Balance Property, Plant and Equipment, Net, Beginning Balance Property, Plant and Equipment, Net, Total Property, Plant and Equipment, Net Property and equipment, net Lessee, Operating Lease, Liability, to be Paid, Year Four 2027 Net Cash Provided by (Used in) Operating Activities [Abstract] Operating activities: Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Noncurrent Assets, Total Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Noncurrent Assets Fixed assets Common Stock, Par or Stated Value Per Share Common stock, par value Repayments of Notes Payable Repayment of notes payable Repayment of notes payable Statement of Cash Flows [Abstract] Counterparty Name [Axis] Counterparty Name Antidilutive Securities, Name [Domain] Antidilutive Securities, Name Debt prepayment fee as percent from year three. Debt Prepayment Fee As Percent From Year Three Debt prepayment fee as percent from year three Lenders warrants exercisable for shares Shares upon exercise of warrants Class of Warrant or Right, Number of Securities Called by Warrants or Rights Equity Components [Axis] Equity Components Entity Address, Address Line One Entity Address, Address Line One Employee-related Liabilities, Current, Total Employee-related Liabilities, Current Accrued payroll and other employee benefits Related Party Transaction [Table] Notes Payable Mortgage Notes Payable Disclosure [Text Block] Summary of Weighted-Average Number of Common Shares Used to Calculate Basic and Diluted Net Income Loss Per Share Schedule of Antidilutive Securities Excluded from Computation of Earnings Per Share [Table Text Block] Contract assets policy. Contract Assets Policy [Policy Text Block] Contract Assets Eighteen months after closing. 18 Months after Closing Amendment Flag Amendment Flag Operating Lease, Liability, Noncurrent Long-term operating lease liabilities Lease liabilities, non-current Notes Payable, Total Notes Payable Carrying amount of notes payable Debt Instrument, Name [Domain] Debt Instrument, Name Additional Paid in Capital, Common Stock, Ending Balance Additional Paid in Capital, Common Stock, Beginning Balance Additional Paid in Capital, Common Stock Additional paid-in capital Receivable [Policy Text Block] Accounts Receivable Net income (loss) Number of Outstanding Options, Exercised Exercise of stock options, Shares Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercises in Period Number of Outstanding Options, Exercisable Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Number Variable Rate [Domain] Variable Rate Research and Development Expense [Member] Research and Development Expense Bioniz therapeutics, inc. Bioniz Therapeutics, Inc. [Member] Bioniz Equity Component [Domain] Equity Component Statistical Measurement [Domain] Statistical Measurement General and Administrative Expense, Total General and Administrative Expense General and administrative Short Term Debt [Line Items] Short-Term Debt [Line Items] Interest Expense, Debt, Total Interest Expense, Debt Interest expense Net Income (Loss), Including Portion Attributable to Noncontrolling Interest, Total Net Income (Loss), Including Portion Attributable to Noncontrolling Interest Net loss Deferred Revenue, Current, Total Deferred Revenue, Current Deferred revenue current Current portion of deferred revenue Operating Lease, Payments Operating cash flows from operating leases Pre-BLA CMC Projects Pre-BLA CMC Projects [Member] Pre-BLA CMC projects. Debt Instrument, Unamortized Discount, Total Debt Instrument, Unamortized Discount Less: unamortized discount Right-of-use assets and lease liabilities, net Increase Decrease In Right-Of-Use Assets And Lease Liabilities, Net Increase (decrease) in right-of-use assets and lease liabilities, net. Adjustment to additional paid-in capital Adjustment to additional paid-in capital Adjustment to additional paid-in capital. Issuance of common stock under employee stock purchase plan, Shares Stock Issued During Period, Shares, Employee Stock Purchase Plans Common stock reserved for future issuance. Common Stock Reserved For Future Issuance Table [Text Block] Summary of Reserved Shares of Common Stock for Future Issuance Operating Lease, Expense Operating lease expense Deferred Revenue, Noncurrent, Total Deferred Revenue, Noncurrent Deferred revenue long term Long-term deferred revenue Total prepaid expenses and other current assets Prepaid Expense and Other Assets, Current Prepaid expenses and other current assets Weighted- Average Exercise Price Per Share, Forfeitures and Cancellations Share-Based Compensation Arrangements by Share-Based Payment Award, Options, Forfeitures in Period, Weighted Average Exercise Price Weighted- Average Exercise Price Per Share, Forfeitures and Cancellations Collaborative Arrangement and Arrangement Other than Collaborative [Axis] Collaborative Arrangement and Arrangement Other than Collaborative Total other comprehensive (loss) income, net Other comprehensive income Other comprehensive income Other Comprehensive Income (Loss), Net of Tax Collaborative Arrangement Disclosure [Text Block] Partnerships Comprehensive income (loss) Comprehensive Income (Loss), Net of Tax, Attributable to Parent Common Stock, Shares, Outstanding, Ending Balance Common Stock, Shares, Outstanding, Beginning Balance Common Stock, Shares, Outstanding Common stock, shares outstanding Contingent Consideration by Type [Axis] Preferred Stock, Par or Stated Value Per Share Preferred stock, par value Schedule of Prepaid Expenses and Other Current Assets Schedule of Prepaid Expenses and Other Current Assets [Table Text Block] Schedule of prepaid expenses and other current assets. Antidilutive Securities [Axis] Antidilutive Securities Regulatory Milestone Payments Upon Achievement Of Certain Regulatory Approvals Regulatory milestone payments upon the achievement of certain regulatory approvals. Regulatory milestone payments Repriced Options [Member] Repriced Options [Member] Repriced Options Master Services Agreement Master Services Agreement [Member] Master services agreement. Entity Interactive Data Current Entity Interactive Data Current Cash Acquired from Acquisition Cash acquired in Bioniz acquisition Business Acquisition, Equity Interest Issued or Issuable, Number of Shares Business acquisition, common stock shares issued Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Liabilities [Abstract] Liabilities assumed: Payment for Debt Extinguishment or Debt Prepayment Cost Debt instrument, prepayment and termination amount Follow-on Offering Follow On Offering [Member] Follow-on offering. Accounting Standards Update [Domain] Document Quarterly Report Document Quarterly Report Related Party Transaction [Domain] Related Party Transactions Related Party Transactions Disclosure [Text Block] Statistical Measurement [Axis] Statistical Measurement 2020 ATM Facility. Two Thousand Twenty A T M Facility [Member] 2020 ATM Facility General and Administrative and Research and Development Expense General and Administrative and Research and Development Expense [Member] General and administrative and research and development expense member. Related and Nonrelated Parties [Domain] Percentage of tax benefit to be realized upon ultimate settlement with tax authority Percentage Of Tax Benefit To Be Realized Upon Ultimate Settlement With Tax Authority Percentage of tax benefit to be realized upon ultimate settlement with tax authority. Lessee, Operating Lease, Liability, to be Paid, Maturity [Table Text Block] Schedule of Maturities of Lease Liabilities Share-Based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Period for Recognition Weighted-average recognition period of stock option unamortized Foreign Tax Jurisdiction [Member] Foreign Research and Development Expense, Policy [Policy Text Block] Research and Development Ownership [Domain] Statement of Income Location, Balance [Axis] Income Statement Location Short-Term Debt [Table] Schedule Of Short Term Debt [Table] Business Combination, Contingent Consideration Arrangements, Range of Outcomes, Value, High Contingent payments Cash and Cash Equivalents [Axis] Cash and Cash Equivalents Assets Total assets Schedule of Long-Term Debt Instruments [Table] Debt Instrument [Table] Business Acquisition [Line Items] Recently Issued and Adopted Accounting Pronouncements New Accounting Pronouncements, Policy [Policy Text Block] Entity Address, City or Town Entity Address, City or Town Accumulated Other Comprehensive Income AOCI Attributable to Parent [Member] Equity [Abstract] Lessee operating lease expiration year. Lessee Operating lease Expiration Year Lease expiration year Payments of Stock Issuance Costs Stock issuance costs Line of credit facility frequency of payments principal and interest. Line Of Credit Facility Frequency Of Payments Principal And Interest Line of credit facility frequency of payments principal and interest Depreciation Depreciation Depreciation, Total Expiration Date Trade Arrangement Expiration Date Trading arrangement expiration date. Share Price Closing stock price per share Operating Lease, Weighted Average Discount Rate, Percent Weighted average discount rate Prepaid Expenses and Other Current Assets Prepaid Expenses And Other Current Assets Policy Policy [Text Block] Disclosure of accounting policy for Prepaid expenses and other current assets. Fair Value Disclosures [Abstract] Stock Issued During Period, Value, New Issues Issuance of common stock Exercise of stock options Stock Issued During Period, Value, Stock Options Exercised Lessee, Lease, Description [Line Items] Liabilities, Current [Abstract] Current liabilities: U S Treasury Securities maturing between one and five years. U S Treasury Securities Maturing Between One And Five Years [Member] U.S. Treasury Securities Maturing between One and Five years Prepaid clinical development Prepaid Clinical Development Prepaid clinical development. Document Type Document Type Accounting Standards Update [Axis] Prepaid expenses and other current assets tax incentive Prepaid Expenses And Other Current Assets Tax Incentive Prepaid expenses and other current assets tax incentive. Title of 12(b) Security Title of 12(b) Security Common stock shares maximum aggregate offering price. Common Stock Shares Maximum Aggregate Offering Price Common stock shares maximum aggregate offering price Cash and Cash Equivalents, at Carrying Value, Ending Balance Cash and Cash Equivalents, at Carrying Value, Beginning Balance Cash and Cash Equivalents, at Carrying Value, Total Cash and Cash Equivalents, at Carrying Value Cash and cash equivalents Australian research and development tax incentive program. Australian Research And Development Tax Incentive Program [Member] Australian Research and Development Tax Incentive Program Statement of Stockholders' Equity [Abstract] Non-clinical research Accrued Non-clinical Research. Accrued Non Clinical Research Document Fiscal Period Focus Document Fiscal Period Focus Research and development expense Research and Development Expense Research and Development Expense, Total Number of Outstanding Options, Granted Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Grants in Period, Gross Retention stock options issued to purchase common shares Asset Class [Domain] Asset Class Lessee, Leases [Policy Text Block] Leases Summary of additional information related to leases. Summary Of Additional Information Related To Leases [Table Text Block] Summary of Additional Information Related to Leases Contingent consideration for achievement of regulatory events. Contingent Consideration For Achievement of Regulatory Events [Member] Achievement of Regulatory Events Class of Warrant or Right, Exercise Price of Warrants or Rights Warrants exercisable, per share exercise price Financial Instruments [Domain] Financial Instruments Foreign currency transaction net unrealized losses Foreign currency transaction net unrealized losses Net unrealized loss on foreign currency transactions Net unrealized loss on foreign currency transactions Unrealized Gain (Loss), Foreign Currency Transaction, before Tax APIC, Share-Based Payment Arrangement, Restricted Stock Unit, Increase for Cost Recognition Vesting of restricted stock liability Sale of Stock [Axis] Sale of Stock Net Cash Provided by (Used in) Investing Activities [Abstract] Investing activities: Sales milestone payments upon the achievement of first commercial sale of product and specified levels of product sales. Sales Milestone Payments Upon The Achievement Of First Commercial Sale Of Product And Specified Levels Of Product Sales Sales milestone payments Money Market Funds, at Carrying Value Investments in money market funds Revenue from Contract with Customer, Excluding Assessed Tax Revenue Recognized revenue Income Tax Disclosure [Text Block] Income Taxes Ownership [Axis] Business Combination, Asset Acquisition, and Joint Venture Formation [Abstract] Common stock repurchased Stock Repurchased During Period, Value Credit Facility [Domain] Credit Facility Other than temporary impairment loss investments available for sale securities Other Than Temporary Impairment Debt Securities Available for Sale Other than temporary impairment debt securities available for sale. Accounting Standards Update 2023-07 [Member] Debt Securities, Available-for-Sale [Table] Debt Securities Available For Sale [Table] Loan Agreement. Loan Agreement [Member] Loan Agreement Debt Instrument, Frequency of Periodic Payment Debt instrument, frequency of periodic payment Other Accrued Liabilities, Current Other accruals Accounts payable Increase (Decrease) in Accounts Payable, Total Increase (Decrease) in Accounts Payable Option period expiry condition. Option Period Expiry Condition Option period expiry condition Entity Address, Address Line Two Entity Address, Address Line Two Liabilities and Equity [Abstract] Liabilities and stockholders' equity Document Period End Date Document Period End Date Net cash provided by (used in) financing activities Net Cash Provided by (Used in) Financing Activities Debt Instrument, Interest Rate, Basis for Effective Rate Debt instrument, interest rate, basis for effective rate Effective Income Tax Rate Reconciliation, Percent, Total Effective Income Tax Rate Reconciliation, Percent Effective tax rate Antidilutive Securities Excluded from Computation of Earnings Per Share, Amount Antidilutive securities not included in calculation of diluted net loss per share Accounting Standards Update 2021-08 [Member] APIC, Share-based Payment Arrangement, Increase for Cost Recognition, Total APIC, Share-Based Payment Arrangement, Increase for Cost Recognition Stock-based compensation expense Accrued Liabilities, Current Accrued expenses Total accrued expenses Deferred Revenue, Total Deferred Revenue Deferred revenue Income Tax Expense (Benefit), Total Income Tax Expense (Benefit) Income tax expense Equity Interest Issued or Issuable, Type [Domain] Contract liabilities policy. Contract Liabilities Policy [Policy Text Block] Contract Liabilities Income Tax

Authority, Name [Axis] Income Tax Authority, Name Debt Securities, Available-for-Sale, Term Maturity (in years) Trading Symbol Trading Symbol Variable Rate [Axis] Variable Rate Equity, Attributable to Parent Balance Balance Total stockholders' equity Awards available under the 2024 Inducement Plan Awards Available Under 2024 Inducement Plan [Member] Awards available under 2024 inducement plan. Unrealized (loss) gain on available-for-sale securities, net OCI, Debt Securities, Available-for-Sale, Unrealized Holding Gain (Loss), before Adjustment and Tax Long-Lived Tangible Asset [Axis] Share-Based Payment Arrangement [Policy Text Block] Stock-Based Compensation Debt instrument, final payment fees. Debt Instrument Final Payment Fees Debt instrument, final payment fee Related Party Transactions [Abstract] Increase (Decrease) in Deferred Revenue Deferred revenue In Process Research and Development, Policy [Policy Text Block] Acquired In-Process Research and Development Expense Change in accounting principle, accounting standards update, adopted [true false] Change in Accounting Principle, Accounting Standards Update, Adopted [true false] Share-based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Amount, Total Share-Based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Amount Unamortized stock compensation for stock options Share-Based Payment Arrangement, Expensed and Capitalized, Amount [Table Text Block] Summary of Non-cash Stock-based Compensation Expense Accreted liability for final payment fee. Accreted Liability For Final Payment Fee Add: accreted liability for final payment fee Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Loss, before Tax Unrealized losses Leases [Abstract] Debt instrument periodic payment terms balloon payment to be paid as percent. Debt Instrument Periodic Payment Terms Balloon Payment To Be Paid As Percent Percentage of final principal payment Use of Estimates, Policy [Policy Text Block] Use of Estimates Collaborative Arrangement [Member] Collaboration and License Agreement Cash and Cash Equivalents, Policy [Policy Text Block] Cash and Cash Equivalents Gross proceeds from issuance of common stock. Gross Proceeds From Issuance Of Common Stock Gross proceeds from issuance of common stock Operating Lease, Liability, Noncurrent, Statement of Financial Position [Extensible Enumeration] Operating Lease, Liability, Noncurrent, Statement of Financial Position [Extensible Enumeration] Stock options issued and outstanding. Stock Options Issued And Outstanding [Member] Stock Options Issued and Outstanding Schedule of Business Acquisitions, by Acquisition [Table] Eligible to receive payment on achievement of certain development milestones. Eligible To Receive Payment On Achievement Of Certain Development Milestones Eligible to receive payment on achievement of certain development milestones Debt prepayment fee as percent on year one. Debt Prepayment Fee As Percent On Year One Debt prepayment fee as percent on year one Security Exchange Name Security Exchange Name Counterparty Name [Domain] Counterparty Name Business Acquisition, Acquiree [Domain] Operating Expenses Total operating expenses Employee Stock Purchase Plan [Member] Employee Stock Purchase Plan Employee stock purchase plan. Long-Lived Tangible Asset [Domain] Line of Credit [Member] Line of Credit Fair Value Disclosures [Text Block] Fair Value of Financial Instruments 2027 Lessee, Operating Lease, Liability, to be Paid, Year Three Maximum Maximum [Member] Liabilities and Equity Total liabilities and stockholders' equity Right-of-use assets Operating Lease, Right-of-Use Asset Operating lease right-of-use assets Supplemental Cash Flow Information [Abstract] Supplemental cash flow information Financial liabilities Financial Liabilities Fair Value Disclosure, Total Financial Liabilities Fair Value Disclosure Prime Rate [Member] Prime Rate Net income (loss) per share, diluted Earnings Per Share, Diluted Earnings Per Share, Diluted, Total Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Liabilities Total liabilities assumed Total liabilities assumed Entity Ex Transition Period Entity Ex Transition Period Liabilities Total liabilities Fair Value Hierarchy and NAV [Domain] Fair Value Hierarchy and NAV Assets, Current Total current assets Net Cash Provided by (Used in) Investing Activities Net cash used in investing activities Common stock shares issued Issuance of common stock, Shares Issuance of common stock, Shares Entity Filer Category Entity Filer Category Business combination recognized identifiable assets acquired and liabilities assumed current liabilities accrued expenses. Business Combination Recognized Identifiable Assets Acquired And Liabilities Assumed Current Liabilities Accrued Expenses Accrued expenses Other income, net: Nonoperating Income (Expense) [Abstract] Current Fiscal Year End Date Current Fiscal Year End Date Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Fair Value Assets And Liabilities Measured On Recurring And Nonrecurring Basis [Line Items] Property, Plant and Equipment, Policy [Policy Text Block] Property and Equipment Less: imputed interest Lessee, Operating Lease, Liability, Undiscounted Excess Amount Less: imputed interest Cumulative change in ownership period Cumulative Change In Ownership Period Cumulative change in ownership period. Share-based Payment Arrangement, Noncash Expense, Total Share-Based Payment Arrangement, Noncash Expense Stock-based compensation Related Party Transaction [Axis] Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Intrinsic Value Aggregate Intrinsic Value, Options Outstanding Related and Nonrelated Parties [Axis] Entity Registrant Name Entity Registrant Name Other income (expense), net Other Income Research and development tax incentive Research and Development Tax Incentive Research and development tax incentive. Schedule of Share-Based Compensation Arrangements by Share-Based Payment Award [Table] Schedule Of Share Based Compensation Arrangements By Share Based Payment Award [Table] Entity Emerging Growth Company Entity Emerging Growth Company Debt prepayment fee as percent on year two. Debt Prepayment Fee As Percent On Year Two Debt prepayment fee as percent on year two Money Market Funds [Member] Money Market Funds Weighted-average number of common shares used in calculating basic net income (loss) per share Weighted-average number of common shares outstanding, basic Weighted Average Number of Shares Outstanding, Basic Weighted Average Number of Shares Outstanding, Basic, Total Two Thousand Nineteen A T M Facility [Member] 2019 ATM Facility Two thousand nineteen ATM Facility. Fair Value Measured at Net Asset Value Per Share [Member] Fair Value Measured Using Net Asset Value Lessee, Operating Lease, Liability, to be Paid, Fiscal Year Maturity [Abstract] Schedule of Line of Credit Facilities [Table Text Block] Schedule of Aggregate Carrying Amounts of Term Loans Business combination acquired in-Process research and development Business Combination Acquired in Process Research and Development Acquired in-process research and development Common Stock, Shares Authorized Common stock, shares authorized Asset Purchase Agreement. Asset Purchase Agreement [Member] Asset Purchase Agreement Property, Plant and Equipment, Useful Life Property, Plant and Equipment, Useful Life Property and equipment, useful lives Proceeds from Issuance of Common Stock Proceeds from issuance of common stock, net of issuance costs Proceeds from issuance of common stock Expected clinical study costs Expected Clinical Study Costs Expected clinical study costs. Fair Value, Inputs, Level 1 [Member] Level 1 Upfront non-refundable and non-creditable payment receivable, upon exchange of option. Upfront Non-refundable And Non-creditable Payment Receivable, Upon Exchange Of Option Upfront non-refundable and non-creditable payment receivable, upon exchange of option Debt Disclosure [Abstract] Debt instrument, prepayment premium amount. Debt Instrument Prepayment Premium Amount Debt instrument, prepayment fee Share-Based Compensation Arrangements by Share-Based Payment Award, Options, Grants in Period, Weighted Average Exercise Price Weighted- Average Exercise Price Per Share, Granted Financial Instrument [Axis] Financial Instrument Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Remaining Contractual Term Weighted Average Remaining Contractual Term, Options Outstanding Net Income (Loss) per Share Earnings Per Share, Policy [Policy Text Block] Biocon and Syngene Biocon And Syngene International Limited [Member] Biocon and syngene international limited member. General and Administrative Expense [Member] General and Administrative Expense Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Current Assets, Prepaid Expense and Other Assets Prepaid expenses and other current assets Revenue [Policy Text Block] Revenue Recognition Impairment or Disposal of Long-Lived Assets, Policy [Policy Text Block] Impairment of Long-Lived Assets Collaborative Arrangement and Arrangement Other than Collaborative [Table] Schedule Of Collaborative Arrangements And Noncollaborative Arrangement Transactions [Table] Other receivables Other Receivables, Net, Current Other Receivables, Net, Current, Total Contingent consideration for achievement of commercialization events. Contingent Consideration For Achievement Of Commercialization Events [Member] Achievement of Commercialization Events Accrued expenses related to clinical study costs Accrued Expenses Related to Clinical Study Costs Accrued expenses related to clinical study costs. Accounting Policies [Abstract] Share-Based Payment Arrangement, Option, Activity [Table Text Block] Summary of Stock Option Activity Australian research and development tax incentive Australian Research and Development Tax Incentive Australian research and development tax incentive. Australian research and development tax incentive policy. Australian Research And Development Tax Incentive Policy [Text Block] Australian Research and Development Tax Incentive Long-term Line of Credit, Total Long-Term Line of Credit Borrowings under loan agreement Income Tax Disclosure [Abstract] Equity, Attributable to Parent [Abstract] Stockholders' equity: Office space. Office Space [Member] Office Space Effect of Exchange Rate on Cash, Cash Equivalents, Restricted Cash and Restricted Cash Equivalents, Including Disposal Group and Discontinued Operations, Total Effect of Exchange Rate on Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Including Disposal Group and Discontinued Operations Effect of exchange rate changes on cash and cash equivalents Available For Sale Securities Debt Maturities Period Available for sale Securities debt maturities period Prepaid and other current assets tax incentive. Prepaid And Other Current Assets Tax Incentive Prepaid and other current assets tax incentive Statement [Table] Statement [Table] Income (loss) before income taxes Income (loss) before income taxes Income (Loss) Attributable to Parent, before Tax Preferred Stock, Shares Authorized Preferred stock, shares authorized Equity Interest Type [Axis] Securities Act File Number Entity File Number Upfront payment received. Upfront Payment Received Upfront payment received Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Including Exchange Rate Effect Net decrease in cash and cash equivalents Earnings Per Share [Abstract] Clinical Supply Agreement Clinical Supply Agreement [Member] Clinical supply agreement. Statement of Financial Position [Abstract] Tax Credit Carryforward [Axis] Tax Credit Carryforward Entity Incorporation, Date of Incorporation Date of incorporation Operating Income (Loss) Loss from operations Shares Issued, Price Per Share Sale of stock, price per share Required notice period for debt prepayment. Required Notice Period For Debt Prepayment Required notice period for debt prepayment Entity Shell Company Entity Shell Company Proceeds from research and development fees. Proceeds From Research and Development Fees Proceeds from research and development fees Debt Instrument, Interest Rate, Effective Percentage Debt instrument, interest rate, effective percentage Entity Tax Identification Number Entity Tax Identification Number Assets [Abstract] Assets Short-Term Investments Short Term Investments Policy [Text Block] Disclosure of accounting policy for short-term investments. Term loan. Term Loan [Member] Term Loan Related party transaction, amount for CMC activities and projects Related Party Transaction, Amounts of Transaction Total other income, net Other Income Expense Net Other income expense net. Entity Current Reporting Status Entity Current Reporting Status Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Weighted Average Remaining Contractual Term Weighted Average Remaining Contractual Term, Options Exercisable Long-Term Debt, Type [Axis] Long-term Debt, Type Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Assets Total assets acquired Total assets acquired Document Fiscal Year Focus Document Fiscal Year Focus Cash, Cash Equivalents, and Short-term Investments, Total Cash, Cash Equivalents, and Short-Term Investments Cash, Cash equivalents and short-term investments Change in accounting principle, accounting standards update, adoption date Change in Accounting Principle, Accounting Standards Update, Adoption Date Certificates of Deposit [Member] Certificates of Deposit Research and development expense related to clinical study costs Research and Development Expense Related to Clinical Study Costs Research and development expense related to clinical study costs. Repayments of Long-Term Debt, Total Repayments of Long-Term Debt Repayment of remaining principal amount and interest outstanding Debt Securities, Realized Gain (Loss), Total Debt Securities, Realized Gain (Loss) Realized gain on investments 2024 Inducement Plan Two Thousand Twenty Four Equity Inducement Plan [Member] Two thousand twenty four equity inducement plan. Cash, Cash Equivalents, Restricted Cash and Restricted Cash Equivalents, Including Disposal Group and Discontinued Operations, Total Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Including Disposal Group and Discontinued Operations Cash and cash equivalents at end of period Cash and cash equivalents at beginning of period Initial transaction price. Initial Transaction Price Initial transaction price Business Acquisition [Axis] City Area Code City Area Code Liabilities, Current Total current liabilities Organization, Consolidation and Presentation of Financial Statements [Abstract] One-time payment receivable upon exercises the option. One-Time Payment Receivable Upon Exercises The Option One-time payment receivable, upon exercises the option Local Phone Number Local Phone Number Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Antidilutive Securities Excluded From Computation Of Earnings Per Share [Line Items] Research and development tax incentive revenue criteria. Research And Development Tax Incentive Revenue Criteria Revenue for availability of research and development tax incentive Awards available under 2018 plan. Awards Available Under2018 Plan [Member] Awards Available Under 2018 Equity Incentive Plan Income Tax, Policy [Policy Text Block] Income Taxes Shares, Issued Balance, Shares Balance, Shares Fair Value, by Balance Sheet Grouping [Table] Fair Value By Balance Sheet Grouping [Table] Debt Securities, Available-for-Sale, Amortized Cost Amortized Cost Purchase Agreement. Purchase Agreement [Member] Purchase Agreement Operating Lease, Liability, Current Current portion of operating lease liabilities Lease liabilities, current Foreign currency translation (loss) gain Other Comprehensive Income (Loss), Foreign Currency Transaction and Translation Adjustment, Net of Tax, Total Other Comprehensive Income (Loss), Foreign Currency Transaction and Translation Adjustment, Net of Tax Summary of significant accounting policies. Summary Of Significant Accounting Policies [Line Items] Summary Of Significant Accounting Policies [Line Items] Debt Instrument, Interest Rate, Stated Percentage Debt instrument, interest rate, stated percentage Retained Earnings [Member] Accumulated Deficit Amortization of Debt Issuance Costs and Discounts, Total Amortization of Debt Issuance Costs and Discounts Amortization of term loan discount and issuance costs Over-Allotment Option [Member] Over Allotment Option Several purchase orders Purchase Orders Purchase orders. Payments to Acquire Property, Plant, and Equipment, Total Payments to Acquire Property, Plant, and Equipment Purchases of property and equipment Accrued research and development expense policy. Accrued Research And Development Expense Policy [Text Block] Accrued Research and Development Expense Accrued Liabilities, Current [Abstract] Document Transition Report Document Transition Report Terms of merger agreement. Terms Of Merger Agreement Business acquisition, term for finalization after the closing 2026 Lessee, Operating Lease, Liability, to be Paid, Year Two Syngene International Limited Syngene International Limited [Member] Syngene international limited. Antidilutive Security, Excluded EPS Calculation [Table] Schedule Of Antidilutive Securities Excluded From Computation Of Earnings Per Share [Table] Proceeds from Stock Plans Proceeds from employee stock purchase plan purchases Proceeds from issuance of common stock under employee stock purchase plan Share-Based Compensation Arrangements by Share-Based Payment Award, Options, Exercises in Period, Weighted Average Exercise Price Exercise price of repriced options per share Weighted- Average Exercise Price Per Share, Exercised Weighted- Average Exercise Price Per Share, Exercised Concentration Risk, Credit Risk, Policy [Policy Text Block] Concentration of Credit Risk and Off-Balance Sheet Risk Minimum [Member] Minimum Common Stock [Member] Common Stock Equillium Inc member. Equillium Inc Member Equillium Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Cash and Equivalents Cash Research and development services. Research and Development Services [Member] Research and Development Services Additional Paid-in Capital [Member] Additional Paid-in Capital Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Current Liabilities, Accounts Payable Accounts payable Estimated Fair Value Debt Securities, Available-for-sale, Current, Total Debt Securities, Available-for-Sale, Current Adjustments to Reconcile Net Income (Loss) to Cash Provided by (Used in) Operating Activities [Abstract] Adjustments to reconcile net loss to cash used in operating activities: Upfront payment amortization. Upfront Payment Amortization [Member] Upfront Payment Amortization Statement of Income Location, Balance [Domain] Income Statement Location 2025 Lessee, Operating Lease, Liability, to be Paid, Year One Other Assets, Noncurrent, Total Other Assets, Noncurrent Other assets Certificates of deposit maturing in one year or less. Certificates Of Deposit Maturing In One Year Or Less [Member] Certificates of Deposit Maturing in One Year or Less U S Treasury Securities maturing in one year or less. U S Treasury Securities Maturing In One Year Or Less [Member] U.S. Treasury Securities Maturing in One Year or Less Registered direct offerings. Registered direct offerings [Member] Registered Direct Offerings Prepaid other Other Prepaid Expense, Current Proceeds from Maturities, Prepayments and Calls of Short-Term Investments Maturities of short-term investments Other current assets Other Assets, Current Foreign currency transaction net realized gains or losses Realized Gain (Loss), Foreign Currency Transaction, before Tax Foreign curreny realized gain Entity Common Stock, Shares Outstanding Entity Common Stock, Shares Outstanding Open Market Sales Agreement Open Market Sales Agreement [Member] Open market sales agreement. Common stock, $0.0001 par value; 200,000,000 shares authorized as of June 30, 2024 and December 31, 2023; 35,424,388 and 35,254,752 shares issued and outstanding as of June 30, 2024 and December 31, 2023, respectively Common Stock, Value, Issued, Ending Balance Common Stock, Value, Issued, Beginning Balance Common Stock, Value, Issued, Total Common Stock, Value, Issued Collaborative Arrangement and Arrangement Other than Collaborative [Line Items] Collaborative Arrangements And Noncollaborative Arrangement Transactions [Line Items] Investment Income, Interest Interest income Prepaid insurance Prepaid Insurance Fair Value, Assets Measured on Recurring Basis [Table Text Block] Summary of Assets that Require Fair Value Measurements on Recurring Basis and Their Respective Input Levels Based on Fair Value Hierarchy Cumulative change in ownership percentage Cumulative Change In Ownership Percentage Cumulative change in ownership percentage. Contingent Consideration Type [Domain] Operating Lease, Liability Total lease liabilities Total lease liabilities Project jetFuel merger sub, inc. Project JetFuel Merger Sub, Inc.[Member] Merger Sub Schedule of Accrued Liabilities [Table Text Block] Schedule of Accrued Expenses Commitments and Contingencies Commitments and contingencies Ono Pharmaceutical Co., Ltd. Ono Pharmaceutical Co., Ltd [Member] Ono Laboratory space. Laboratory Space [Member] Laboratory Space Weighted average number of common shares used in calculating diluted net income

(loss) per share Weighted-average number of common shares outstanding, diluted Weighted Average Number of Shares Outstanding, Diluted Weighted Average Number of Shares Outstanding, Diluted, Total Significant Accounting Policies [Text Block] Summary of Significant Accounting Policies Research and Development Expense (Excluding Acquired in Process Cost) Research and development Accounts Receivable, after Allowance for Credit Loss, Current, Total Accounts Receivable, after Allowance for Credit Loss, Current Accounts receivable Accounts Receivable Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested and Expected to Vest, Outstanding, Number Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested and Expected to Vest, Outstanding, Number Lessee, Operating Lease, Liability, to be Paid Total undiscounted lease payments Summary of significant accounting policies. Summary Of Significant Accounting Policies [Abstract] Average share price Average Share Price Average share price Term of purchase agreement. Term Of Purchase Agreement Term of purchase agreement Vested Repricing Option Vesting Repricing Option [Member] Vesting repricing option member. Entity Small Business Entity Small Business Debt Instrument, Basis Spread on Variable Rate Debt instrument, basis spread on variable rate Certain financial statement caption information. Certain Financial Statement Caption Information [Text Block] Certain Financial Statement Caption Information US Treasury Securities [Member] U.S. Treasury Securities Investments, Fair Value Disclosure, Total Investments, Fair Value Disclosure Total short-term investments Research and experimental expenditures capitalized cost amortization period. Research And Experimental Expenditures Capitalized Cost Amortization Period Research and experimental expenditures capitalized cost amortization period Two Thousand Twenty Three ATM Facility Member Two Thousand Twenty Three ATM Facility Member Two thousand twenty three atm facility Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Net Net liabilities acquired Net liabilities acquired Credit Facility [Axis] Credit Facility Certain Financial Statement Caption Information. Certain Financial Statement Caption Information [Abstract] Amortization of discount on investments, net Accretion (Amortization) of Discounts and Premiums, Investments Amortization of investments, net Net Cash Provided by (Used in) Financing Activities [Abstract] Financing activities: Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Exercise Price Weighted- Average Exercise Price Per Share, Ending Balance Weighted-Average Exercise Price Per Share, Beginning Balance Summary of significant accounting policies. Summary Of Significant Accounting Policies [Table] Summary Of Significant Accounting Policies [Table] Asset Class [Axis] Asset Class Two thousand eighteen equity incentive plan. Two Thousand Eighteen Equity Incentive Plan [Member] 2018 Equity Incentive Plan Right-of-use assets obtained in exchange for lease obligations Right-of-Use Asset Obtained in Exchange for Operating Lease Liability Gain on Sale of Investments Realized gain on investments Realized gain on investments Lincoln Park Lincoln Park Capital Fund, LLC. Lincoln Park Capital Fund L L C [Member] Lincoln Park Capital Fund, LLC Fair Value, Inputs, Level 3 [Member] Level 3 Operating Lease, Weighted Average Remaining Lease Term Weighted average remaining lease term Accounts Payable, Current, Total Accounts Payable, Current Accounts payable Change in accounting principle, accounting standards update, immaterial effect [true false] Change in Accounting Principle, Accounting Standards Update, Immaterial Effect [true false] Lessee operating lease expired date. Lessee Operating Lease Expired Date Lease expired date Estimated maximum amount of common stock issuable. Estimated Maximum Amount Of Common Stock Issuable Estimated maximum amount of common stock issuable Patent Costs Patent Costs Policy [Text Block] Patent costs. Other-than-temporary Impairment Loss, Debt Securities, Available-for-Sale, Recognized in Earnings Other than temporary impairment loss investments available for sale securities Increase (Decrease) in Accrued Liabilities, Total Increase (Decrease) in Accrued Liabilities Accrued expenses Biocon clinical development related to ulcerative colitis study Biocon Clinical Development Related To Ulcerative Colitis Study Biocon clinical development related to ulcerative colitis study. Accounts Receivable, Allowance for Credit Loss, Beginning Balance Accounts Receivable, Allowance for Credit Loss, Ending Balance Accounts Receivable, Allowance for Credit Loss Allowance for credit losses XML 7 R1.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Document and Entity Information - shares 6 Months Ended Jun. 30, 2024 Aug. 05, 2024 Cover [Abstract] Â  Â  Document Type 10-Q Â  Amendment Flag false Â  Document Period End Date Jun. 30, 2024 Â  Document Fiscal Year Focus 2024 Â  Document Fiscal Period Focus Q2 Â  Entity Registrant Name EQUILLIUM, INC. Â  Entity Central Index Key 0001746466 Â  Entity Current Reporting Status Yes Â  Entity Interactive Data Current Yes Â  Current Fiscal Year End Date --12-31 Â  Entity Filer Category Non-accelerated Filer Â  Entity Common Stock, Shares Outstanding Â  35,424,388 Entity Shell Company false Â  Entity Small Business true Â  Entity Emerging Growth Company false Â  Trading Symbol EQ Â  Title of 12(b) Security Common Stock, par value $0.0001 per share Â  Security Exchange Name NASDAQ Â  Entity File Number 001-38692 Â  Entity Incorporation, State or Country Code DE Â  Entity Tax Identification Number 82-1554746 Â  Entity Address, Address Line One 2223 Avenida de la Playa Â  Entity Address, Address Line Two Suite 105 Â  Entity Address, City or Town La Jolla Â  Entity Address, State or Province CA Â  Entity Address, Postal Zip Code 92037 Â  City Area Code 858 Â  Local Phone Number 240-1200 Â  Document Quarterly Report true Â  Document Transition Report false Â  X - DefinitionBoolean flag that is true when the XBRL content amends previously-filed or accepted submission. + ReferencesNo definition available. + Details Name: dei_AmendmentFlag Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionArea code of city + ReferencesNo definition available. + Details Name: dei_CityAreaCode Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionCover page. + ReferencesNo definition available. + Details Name: dei_CoverAbstract Namespace Prefix: dei_ Data Type: xbrli:stringItemType 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:gMonthDayItemType 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:fiscalPeriodItemType 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:gYearItemType 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:dateItemType 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:booleanItemType 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:booleanItemType 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:submissionTypeItemType 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:normalizedStringItemType 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:normalizedStringItemType 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:normalizedStringItemType 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:normalizedStringItemType 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:stateOrProvinceItemType 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:centralIndexKeyItemType 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:sharesItemType 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:yesNoItemType 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:booleanItemType 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:fileNumberItemType 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:filerCategoryItemType 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:edgarStateCountryItemType 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:yesNoItemType 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:normalizedStringItemType 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:booleanItemType 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:booleanItemType 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:employerIdItemType 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:normalizedStringItemType 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:securityTitleItemType 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:edgarExchangeCodeItemType 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:tradingSymbolItemType Balance Type: na Period Type: duration XML 8 R2.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Condensed Consolidated Balance Sheets (Unaudited) - USD ($) $ in Thousands Jun. 30, 2024 Dec. 31, 2023 Current assets: Â  Â  Cash and cash equivalents $ 11,057 $ 23,216 Estimated Fair Value 22,242 17,650 Accounts receivable 5,893 3,735 Prepaid expenses and other current assets 2,695 4,748 Total current assets 41,887 49,349 Operating lease right-of-use assets 592 796 Property and equipment, net 329 315 Other assets 53 70 Total assets 42,861 50,530 Current liabilities: Â  Â  Accounts payable 4,486 4,707 Accrued expenses 6,903 6,697 Current portion of deferred revenue 8,430 15,729 Current portion of operating lease liabilities 350 440 Total current liabilities 20,169 27,573 Long-term operating lease liabilities 259 384 Total liabilities 20,428 27,957 Commitments and contingencies Stockholders' equity: Â  Â  Common stock, $0.0001 par value; 200,000,000 shares authorized as of June 30, 2024 and December 31, 2023; 35,424,388 and 35,254,752 shares issued and outstanding as of June 30, 2024 and December 31, 2023, respectively 3 3 Additional paid-in capital 210,185 208,170 Accumulated other comprehensive income 251 140 Accumulated deficit (188,006) (185,740) Total stockholders' equity 22,433 22,573 Total liabilities and stockholders' equity $ 42,861 $ 50,530 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-S99-1Reference 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/1943274/2147481372/852-10-55-10 + 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, after tax, of accumulated increase (decrease) in equity from transaction and other event and circumstance from nonowner source. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 220 -SubTopic 10 -Section 45 -Paragraph 14A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-14AReference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-11Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-

2Reference 4: 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 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 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)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 220 -SubTopic 10 -Section 45 -Paragraph 14 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-14 + Details Name: us-gaap_AccumulatedOtherComprehensiveIncomeLossNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionValue received from shareholders in common stock-related transactions that are in excess of par value or stated value and amounts received from other stock-related transactions. Includes only common stock transactions (excludes preferred stock transactions). May be called contributed capital, capital in excess of par, capital surplus, or paid-in capital. + 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)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_AdditionalPaidInCapitalCommonStock 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/1943274/2147482785/280-10-55-48Reference 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/1943274/2147482785/280-10-55-49Reference 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/1943274/2147482964/270-10-50-1Reference 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/1943274/2147482810/280-10-50-32Reference 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/1943274/2147482810/280-10-50-32Reference 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/1943274/2147482810/280-10-50-22Reference 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/1943274/2147481203/810-10-50-3Reference 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/1943274/2147481231/810-10-45-25Reference 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-S99-1Reference 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/1943274/2147481687/323-10-50-3Reference 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/1943274/2147482907/825-10-50-28Reference 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/1943274/2147481372/852-10-55-10Reference 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/1943274/2147479168/946-830-55-12Reference 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-S99-1Reference 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-S99-1Reference 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-S99-1Reference 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-S99-1AReference 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-S99-1AReference 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-S99-1AReference 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-S99-1AReference 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-S99-1AReference 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-S99-1AReference 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-S99-1BReference 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-S99-1BReference 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-S99-1BReference 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-S99-1BReference 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-S99-1BReference 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/1943274/2147481404/852-10-50-7Reference 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/1943274/2147482810/280-10-50-30Reference 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/1943274/2147481203/810-10-50-3Reference 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/1943274/2147481231/810-10-45-25Reference 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)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 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/1943274/2147481687/323-10-50-3Reference 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/1943274/2147482907/825-10-50-28Reference 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/1943274/2147481372/852-10-55-10Reference 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/1943274/2147483467/210-10-45-1Reference 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-S99-1Reference 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-S99-1AReference 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-S99-1AReference 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-S99-1AReference 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-S99-1AReference 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-S99-1AReference 14: 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-S99-1AReference 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-S99-1BReference 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-S99-1BReference 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-S99-1BReference 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-S99-1BReference 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-S99-1BReference 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_AssetsCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_AssetsCurrentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale), classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481830/320-10-45-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479130/326-30-45-1 + Details Name: us-gaap_AvailableForSaleSecuritiesDebtSecuritiesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant 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-S99-1Reference 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/1943274/2147483467/210-10-45-1Reference 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-S99-1Reference 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-S99-1Reference 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)(19)) -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(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap_CommitmentsAndContingencies Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAggregate 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. + 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-S99-1Reference 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 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_CommonStockValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of deferred income and obligation to transfer product and service to customer for which consideration has been received or is receivable, classified as current. + 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(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_DeferredRevenueCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit 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-S99-1Reference 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-S99-1Reference 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(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 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-S99-1Reference 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-S99-1Reference 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-S99-1Reference 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-S99-1Reference 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-S99-1Reference 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/1943274/2147481203/810-10-50-3Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name 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Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 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/1943274/2147479168/946-830-55-12Reference 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-S99-1Reference 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-S99-1AReference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 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-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-S99-1BReference 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-S99-1BReference 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-S99-1BReference 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-S99-1BReference 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-S99-1BReference 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/1943274/2147481404/852-10-50-7Reference 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/1943274/2147481404/852-10-50-7Reference 29: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -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 liabilities and equity items, including the portion of equity attributable to noncontrolling interests, if any. + 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/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 3: 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-S99-1Reference 4: 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/1943274/2147481687/323-10-50-3Reference 5: 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/1943274/2147482907/825-10-50-28Reference 6: 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(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 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(32)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LiabilitiesAndStockholdersEquity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionTotal obligations incurred as part of normal operations that are expected to be paid during the following twelve months or within one business cycle, if longer. + ReferencesReference 1: http://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-S99-1Reference 2: 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/1943274/2147481203/810-10-50-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (b) -Publisher FASB 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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-S99-1BReference 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/1943274/2147481404/852-10-50-7Reference 21: 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_LiabilitiesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_LiabilitiesCurrentAbstract Namespace 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 + Details Name: us-gaap_OperatingLeaseLiabilityCurrent Namespace 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 + Details Name: us-gaap_OperatingLeaseLiabilityNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's right to use underlying asset under operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseRightOfUseAsset Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of noncurrent assets classified as other. + 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(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_OtherAssetsNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit 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 + Details Name: us-gaap_PrepaidExpenseAndOtherAssetsCurrent Namespace 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 -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/1943274/2147478964/842-20-50-7AReference 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_PropertyPlantAndEquipmentNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of accumulated undistributed earnings (deficit). + 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 (g)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 4: 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 + Details Name: us-gaap_RetainedEarningsAccumulatedDeficit

Namespace 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: 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 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-S99-1Reference 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(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 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/1943274/2147481372/852-10-55-10Reference 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/1943274/2147479168/946-830-55-12Reference 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-S99-1Reference 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-S99-2Reference 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-S99-3Reference 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-S99-3Reference 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-S99-3Reference 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-S99-1Reference 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/1943274/2147481687/323-10-50-3Reference 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/1943274/2147482907/825-10-50-28Reference 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 X - ReferencesNo definition available. + Details Name: us-gaap_StockholdersEquityAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 9 R3.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Condensed Consolidated Balance Sheets (Unaudited) (Parenthetical) - $ / shares Jun. 30, 2024 Dec. 31, 2023 Statement of Financial Position [Abstract] Â  Â  Common stock, par value $ 0.0001 $ 0.0001 Common stock, shares authorized 200,000,000 200,000,000 Common stock, shares issued 35,424,388 35,254,752 Common stock, shares outstanding 35,424,388 35,254,752 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 + Details Name: us-gaap_CommonStockParOrStatedValuePerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionThe maximum number of common shares permitted to be issued by an entity's charter and bylaws. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -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 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_CommonStockSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionTotal number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -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_CommonStockSharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of shares of common stock outstanding. Common stock represent the ownership interest in a corporation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -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(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: 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 4: 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 5: 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 6: 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_CommonStockSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_StatementOfFinancialPositionAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 10 R4.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Condensed Consolidated Statements of Operations and Comprehensive Income (Loss) (Unaudited) - USD ($) 3 Months Ended 6 Months Ended Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Income Statement [Abstract] Â  Â  Â  Â  Revenue $ 13,853,000 $ 9,124,000 $ 24,542,000 $ 18,003,000 Operating expenses: Â  Â  Â  Â  Research and development 10,808,000 9,610,000 20,551,000 18,882,000 General and administrative 3,145,000 3,105,000 6,883,000 6,820,000 Total operating expenses 13,953,000 12,715,000 27,434,000 25,702,000 Loss from operations (100,000) (3,591,000) (2,892,000) (7,699,000) Other income, net: Â  Â  Â  Â  Interest expense Â  (259,000) Â  (491,000) Interest income 371,000 627,000 811,000 1,266,000 Other income (expense), net 197,000 (112,000) (185,000) (291,000) Total other income, net 568,000 256,000 626,000 484,000 Income (loss) before income taxes 468,000 (3,335,000) (2,266,000) (7,215,000) Income tax expense 0 8,000 0 68,000 Net income (loss) 468,000 (3,343,000) (2,266,000) (7,283,000) Other comprehensive income (loss), net: Â  Â  Â  Â  Unrealized (loss) gain on available-for-sale securities, net (6,000) (36,000) (28,000) 59,000 Foreign currency translation (loss) gain (166,000) 71,000 139,000 205,000 Total other comprehensive (loss) income, net (172,000) 35,000 111,000 264,000 Comprehensive income (loss) $ 296,000 $ (3,308,000) $ (2,155,000) $ (7,019,000) Net income (loss) share, basic $ 0.01 $ (0.1) $ (0.06) $ (0.21) Net income (loss) per share, diluted $ 0.01 $ (0.1) $ (0.06) $ (0.21) Weighted-average number of common shares outstanding, basic 35,292,035 34,449,769 35,273,394 34,432,057 Weighted-average number of common shares outstanding, diluted 36,589,774 34,449,769 35,273,394 34,432,057 X - DefinitionOther income expense net. + ReferencesNo definition available. + Details Name: eq_OtherIncomeExpenseNet Namespace Prefix: eq_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount after tax of increase (decrease) in equity from transactions and other events and circumstances from net income and other comprehensive income, attributable to parent entity. Excludes changes in equity resulting from investments by owners and distributions to owners. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(26)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 220 -SubTopic 10 -Section 45 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-5 + Details Name: us-gaap_ComprehensiveIncomeNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit 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:perShareItemType 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 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:

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Includes, but is not limited to, income (loss) from continuing operations, discontinued operations and equity method investments. + 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(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: 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/1943274/2147482765/220-10-50-6 + Details Name: us-gaap_IncomeLossAttributableToParent Namespace Prefix: us-gaap_ 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 X - DefinitionAmount of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -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 2: 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/1943274/2147482810/280-10-50-32Reference 3: 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 4: 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 5: 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 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 7: 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 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-10Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Subparagraph (a) -SubTopic 20 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482659/740-20-45-2Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)) -SubTopic 10 -Topic 235 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_IncomeTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of the cost of borrowed funds accounted for as interest expense for debt. + 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(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69E -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69EReference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69F -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69FReference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-6 + Details Name: us-gaap_InterestExpenseDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount before accretion (amortization) of purchase discount (premium) of interest income on nonoperating securities. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (c) -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 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 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/1943274/2147482964/270-10-50-1Reference 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 + Details Name: us-gaap_InvestmentIncomeInterest 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 S99 -Paragraph 2 -Subparagraph (SX 210.5-03(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 6: 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-S99-1Reference 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 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-Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 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)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: 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-S99-1AReference 24: 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-S99-1AReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 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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-S99-1BReference 30: 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-S99-1BReference 31: 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-S99-1BReference 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/1943274/2147482790/220-10-45-1AReference 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/1943274/2147482790/220-10-45-1BReference 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 - ReferencesNo definition available. + Details Name: us-gaap_NonoperatingIncomeExpenseAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionGenerally recurring costs associated with normal operations except for the portion of these expenses which can be clearly related to production and included in cost of sales or services. Includes selling, general and administrative expense. + ReferencesNo definition available. + Details Name: us-gaap_OperatingExpenses Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_OperatingExpensesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe net result for the period of deducting operating expenses from operating revenues. + 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/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 3: 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 4: 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 5: 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 6: 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 7: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-31 + Details Name: us-gaap_OperatingIncomeLoss Namespace Prefix: us-gaap_ Data Type:

xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount after tax and reclassification adjustments of gain (loss) on foreign currency translation adjustments, foreign currency transactions designated and effective as economic hedges of a net investment in a foreign entity and intra-entity foreign currency transactions that are of a long-term-investment nature. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 10A -Subparagraph (a) -SubTopic 10 -Topic 220 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-10AReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1 + Details Name: us-gaap_OtherComprehensiveIncomeLossForeignCurrencyTransactionAndTranslationAdjustmentNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount after tax and reclassification adjustments of other comprehensive income (loss). + 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://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 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481674/830-30-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-17Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-4Reference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-5Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 20 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-20Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(21)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 12: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 55 -Paragraph 15 -SubTopic 10 -Topic 220 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482739/220-10-55-15Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1A + Details Name: us-gaap_OtherComprehensiveIncomeLossNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_OtherComprehensiveIncomeLossNetOfTaxPortionAttributableToParentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount, before tax and adjustment, of unrealized holding gain (loss) on investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale). Excludes unrealized gain (loss) on investment in debt security measured at amortized cost (held-to-maturity) from transfer to available-for-sale. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-9Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10A -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-10AReference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-11 + Details Name: us-gaap_OtherComprehensiveIncomeUnrealizedHoldingGainLossOnSecuritiesArisingDuringPeriodBeforeTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of revenue and income classified as other. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 6 -Subparagraph (SX 210.12-14(Column E)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 6 -Subparagraph (SX 210.12-14(Column E)(Footnote 4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-6Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 6 -Subparagraph (SX 210.12-14(Column E)(Footnote 6)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-6Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(1)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1 + Details Name: us-gaap_OtherIncome Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of expense for research and development. Excludes cost for computer software product to be sold, leased, or otherwise marketed, writeoff of research and development assets acquired in transaction other than business combination or joint venture formation or both, and write-down of intangible asset acquired in business combination or from joint venture formation or both, used in research and development activity. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 730 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482916/730-10-50-1 + Details Name: us-gaap_ResearchAndDevelopmentExpenseExcludingAcquiredInProcessCost Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount, excluding tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use, value added and excise. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -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/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 3: 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/1943274/2147482810/280-10-50-32Reference 4: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher 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 S99 -Paragraph 1 -Subparagraph (SAB Topic 11.L) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479941/924-10-S99-1Reference 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 - 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 and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -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 XML 11 R5.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Condensed Consolidated Statements of Stockholders' Equity (Unaudited) - USD ($) $ in Thousands Total Common Stock Additional Paid-in Capital Accumulated Other Comprehensive Income Accumulated Deficit Balance at Dec. 31, 2022 $ 31,942 $ 3 $ 204,268 $ 76 $ (172,405) Balance, Shares at Dec. 31, 2022 Â 34,414,149 Â Â Â Stock-based compensation expense 1,038 Â 1,038 Â Â Other comprehensive income 229 Â Â 229 Â Net Income (Loss) (3,940) Â Â Â (3,940) Balance at Mar. 31, 2023 29,269 $ 3 205,306 305 (176,345) Balance, Shares at Mar. 31, 2023 Â 34,414,149 Â Â Â Balance at Dec. 31, 2022 31,942 $ 3 204,268 76 (172,405) Balance, Shares at Dec. 31, 2022 Â 34,414,149 Â Â Â Other comprehensive income 264 Â Â Â Â Net Income (Loss) (7,283) Â Â Â Â Balance at Jun. 30, 2023 26,981 $ 3 206,326 340 (179,688) Balance, Shares at Jun. 30, 2023 Â 34,568,500 Â Â Â Balance at Mar. 31, 2023 29,269 $ 3 205,306 305 (176,345) Balance, Shares at Mar. 31, 2023 Â 34,414,149 Â Â Â Issuance of common stock under employee stock purchase plan 86 Â 86 Â Â Issuance of common stock under employee stock purchase plan, Shares Â 154,351 Â Â Â Stock-based compensation expense 934 Â 934 Â Â Other comprehensive income 35 Â Â 35 Â Net Income (Loss) (3,343) Â Â Â (3,343) Balance at Jun. 30, 2023 26,981 $ 3 206,326 340 (179,688) Balance, Shares at Jun. 30, 2023 Â 34,568,500 Â Â Â Balance at Dec. 31, 2023 22,573 $ 3 208,170 140 (185,740) Balance, Shares at Dec. 31, 2023 Â 35,254,752 Â Â Â Stock-based compensation expense 972 Â 972 Â Â Other comprehensive income 283 Â Â 283 Â Net Income (Loss) (2,734) Â Â Â (2,734) Balance at Mar. 31, 2024 21,094 $ 3 209,142 423 (188,474) Balance, Shares at Mar. 31, 2024 Â 35,254,752 Â Â Â Balance at Dec. 31, 2023 22,573 $ 3 208,170 140 (185,740) Balance, Shares at Dec. 31, 2023 Â 35,254,752 Â Â Â Other comprehensive income 111 Â Â Â Â Net Income (Loss) (2,266) Â Â Â Â Balance at Jun. 30, 2024 22,433 $ 3 210,185 251 (188,006) Balance, Shares at Jun. 30, 2024 Â 35,424,388 Â Â Â Balance at Mar. 31, 2024 21,094 $ 3 209,142 423 (188,474) Balance, Shares at Mar. 31, 2024 Â 35,254,752 Â Â Â Issuance of common stock under employee stock purchase plan 91 Â 91 Â Â Issuance of common stock under employee stock purchase plan, Shares Â 169,636 Â Â Â Stock-based compensation expense 952 Â 952 Â Â Other comprehensive income (172) Â Â (172) Â Net Income (Loss) 468 Â Â Â 468 Balance at Jun. 30, 2024 $ 22,433 $ 3 $ 210,185 $ 251 $ (188,006) Balance, Shares at Jun. 30, 2024 Â 35,424,388 Â Â Â 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 -Topic 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 -Topic 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 - 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 S99 -Paragraph 2 -Subparagraph (SX 210.5-03(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 6: 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-S99-1Reference 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 S99 -Paragraph 1 -Subparagraph (SX 210.7-04(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 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)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: 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-S99-1AReference 24: 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-S99-1AReference 25: 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-S99-1AReference 26: 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-S99-1AReference 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)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards 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-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/1943274/2147482790/220-10-45-1AReference 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/1943274/2147482790/220-10-45-1BReference 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 - DefinitionAmount after tax and reclassification adjustments of other comprehensive income (loss). + 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://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 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481674/830-30-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-17Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-4Reference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-5Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 20 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-20Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(21)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 12: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 55 -Paragraph 15 -SubTopic 10 -Topic 220 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482739/220-10-55-15Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1A + Details Name: us-gaap_OtherComprehensiveIncomeLossNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionNumber of shares of stock issued as of the balance sheet date, including shares that had been issued and were previously outstanding but which are now held in the treasury. + 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 + Details Name: us-gaap_SharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of shares issued during the period as a result of an employee stock purchase plan. + 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://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_StockIssuedDuringPeriodSharesEmployeeStockPurchasePlans Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionAggregate change in value for stock issued during the period as a result of employee stock purchase plan. + 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://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_StockIssuedDuringPeriodValueEmployeeStockPurchasePlan 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-S99-1Reference 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-S99-1Reference 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(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 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/1943274/2147481372/852-10-55-10Reference 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/1943274/2147479168/946-830-55-12Reference 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-S99-1Reference 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-S99-2Reference 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-S99-3Reference 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-S99-3Reference 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-S99-3Reference 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-S99-1Reference 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/1943274/2147481687/323-10-50-3Reference 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/1943274/2147482907/825-10-50-28Reference 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 12 R6.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Condensed Consolidated Statements of Cash Flows (Unaudited) - USD ($) $ in Thousands 6 Months Ended Jun. 30, 2024 Jun. 30, 2023 Operating activities: Â Â  Net loss $ (2,266) $ (7,283) Adjustments to reconcile net loss to cash used in operating activities: Â Â  Depreciation 67 62 Stock-based compensation 1,924 1,972 Net unrealized loss on foreign currency transactions 159 270 Amortization of term loan discount and issuance costs Â  180 Amortization of investments, net (519) (597) Deferred revenue (7,298) (4,882) Changes in operating assets and liabilities: Â Â  Accounts receivable (2,159) (905) Prepaid expenses and other current assets 2,008 (2,421) Accounts payable (203) (930) Accrued expenses 228 332 Right-of-use assets and lease liabilities, net (11) (8) Net cash used in operating activities (8,070) (14,210) Investing activities: Â Â  Purchases of property and equipment (81) Â  Purchases of short-term investments (17,601) (37,181) Maturities of short-term investments 13,500 27,000 Net cash used in investing activities (4,182) (10,181) Financing activities: Â Â  Repayment of notes payable Â  (9,133) Net cash provided by (used in) financing activities 91 (9,047) Effect of exchange rate changes on cash and cash equivalents 2 (45) Net decrease in cash and cash equivalents (12,159) (33,483) Cash and cash equivalents at beginning of period 23,216 59,107 Cash and cash equivalents at end of period 11,057 25,624 Follow-on Offering Â Â  Financing activities: Â Â  Proceeds from issuance of common stock under employee stock purchase plan $ 91 $ 86 X - DefinitionIncrease (decrease) in right-of-use assets and lease liabilities, net. + ReferencesNo definition available. + Details Name: eq_IncreaseDecreaseInRightOfUseAssetsAndLeaseLiabilitiesNet Namespace Prefix: eq_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe sum of the periodic adjustments of the differences between securities' face values and purchase prices that are charged against earnings. This is called accretion if the security was purchased at a discount and amortization if it was purchased at premium. As a noncash item, this element is an adjustment to net income when calculating cash provided by or used in operations using the indirect method. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_AccretionAmortizationOfDiscountsAndPremiumsInvestments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit 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 amortization expense attributable to debt discount (premium) and debt issuance costs. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69E -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69EReference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69F -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69FReference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-3 + Details Name: us-gaap_AmortizationOfFinancingCostsAndDiscounts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit 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/1943274/2147482913/230-10-50-8Reference 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/1943274/2147482740/230-10-45-24Reference 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/1943274/2147482740/230-10-45-24Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -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 amount of expense recognized in the current period that reflects the allocation of the cost of tangible assets over the assets' useful lives. Includes production and non-production related depreciation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -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 -Topic 360 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_Depreciation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase (decrease) from effect of exchange rate changes on cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; held in foreign currencies; 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/2009/role/commonPracticeRef -Topic 830 -SubTopic 230 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477401/830-230-45-1 + Details Name: us-gaap_EffectOfExchangeRateOnCashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount, before tax, of unrealized gain (loss) from foreign currency transaction. + ReferencesReference 1: 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 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 6 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-6Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(7)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 830 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481956/830-20-45-1Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 830 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481926/830-20-50-1Reference 6: 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/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_ForeignCurrencyTransactionGainLossUnrealized 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 10 -Topic 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: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase (decrease) in deferred income and obligation to transfer product and service to customer for which consideration has been received or is receivable. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -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_IncreaseDecreaseInDeferredRevenue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_IncreaseDecreaseInOperatingCapitalAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of increase (decrease) in prepaid expenses, and assets classified as other. + 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_IncreaseDecreaseInPrepaidDeferredExpenseAndOtherAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash inflow (outflow) from financing activities, including discontinued operations. Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment; borrowing money and repaying amounts borrowed, or settling the obligation; and obtaining and paying for other resources obtained from creditors on long-term credit. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -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 + Details Name: us-gaap_NetCashProvidedByUsedInFinancingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInFinancingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash inflow (outflow) from investing activities, including discontinued operations. Investing activity cash flows include making and collecting loans and acquiring and disposing of debt or equity instruments and property, plant, and equipment and other productive assets. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -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 + Details Name: us-gaap_NetCashProvidedByUsedInInvestingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInInvestingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration 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: 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 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/1943274/2147482740/230-10-45-24Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25 + Details Name: us-gaap_NetCashProvidedByUsedInOperatingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe cash outflow associated with the acquisition of long-lived, physical assets that are used in the normal conduct of business to produce goods and services and not intended for resale; includes cash outflows to pay for construction of self-constructed assets. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquirePropertyPlantAndEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow for securities or other assets acquired, which qualify for treatment as an investing activity and are to be liquidated, if necessary, within the current operating cycle. Includes cash flows from securities classified as trading securities that were acquired for reasons other than sale in the short-term. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquireShortTermInvestments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash inflow from maturities, prepayments, calls and collections of all investments, including securities and other assets, having ready marketability and intended by management to be liquidated, if necessary, within the current operating cycle. Includes cash flows from securities classified as trading securities that were acquired for reasons other than sale in the short-term. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-12 + Details Name: us-gaap_ProceedsFromMaturitiesPrepaymentsAndCallsOfShorttermInvestments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow associated with the amount received from the stock plan during the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromStockPlans Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe consolidated profit or loss for the period, net of income taxes, including the portion attributable to the noncontrolling interest. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -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 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https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-19Reference 18: http://www.xbrl.org/2009/role/commonPracticeRef -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 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)(i)) -Publisher FASB -URI 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-Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 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)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 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)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 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)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting 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Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: 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-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 30: 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 31: http://www.xbrl.org/2003/role/exampleRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 4J -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4JReference 32: http://www.xbrl.org/2003/role/exampleRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 4K -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4KReference 33: 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/1943274/2147482790/220-10-45-1AReference 34: 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/1943274/2147482790/220-10-45-1BReference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-2Reference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1AReference 37: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (c)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1A + Details Name: us-gaap_ProfitLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow for a borrowing supported by a written promise to pay an obligation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_RepaymentsOfNotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of noncash expense for share-based payment arrangement. + 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_ShareBasedCompensation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - Details Name: us-gaap_SubsidiarySaleOfStockAxis=eq_FollowOnOfferingMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 13 R7.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Pay vs Performance Disclosure - USD ($) $ in Thousands 3 Months Ended 6 Months Ended Jun. 30, 2024 Mar. 31, 2024 Jun. 30, 2023 Mar. 31, 2023 Jun. 30, 2024 Jun. 30, 2023 Pay vs Performance Disclosure Â Â Â Â Â Â Net Income (Loss) $ 468 $ (2,734) $ (3,343) $ (3,940) $ (2,266) $ (7,283) X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 402 -Subsection v -Paragraph 1 + Details Name: ecd_PvpTable Namespace Prefix: ecd_ Data Type: xbrli:stringItemType Balance Type: na 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 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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 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-SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 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/1943274/2147482790/220-10-45-1BReference 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 XML 14 R8.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Insider Trading Arrangements 3 Months Ended 6 Months Ended Jun. 30, 2024 shares Jun. 30, 2024 shares Trading Arrangements, by Individual Â Â Material Terms of Trading Arrangement Â Trading Arrangements During the three-months ended June 30, 2024, one of our officers (as defined in Rule 16a-1(f) under the Exchange Act) adopted or terminated the contracts, instructions or written plans for the purchase or sale of our securities set forth in the table below: Â Â Â Type of Trading Arrangement Total Sharesof Common Â Name and Position Action Adoption/TerminationDate Rule10b5-1(1) Non-Rule10b5-1(2) Stock to beSold Expiration Date Penny Tom, SVP Finance and Principal Accounting Officer Adoption June 14, 2024 X Â 265,523 June 14, 2025 Â (1) Contract, instruction or written plan intended to satisfy the affirmative defense conditions of Rule 10b5-1(c) under the Exchange Act. (2) â€œNon-Rule 10b5-1 trading arrangementâ€ as defined in Item 408(c) of Regulation S-K under the Exchange Act. Name Penny Tom Â Title SVP Finance and Principal Accounting Officer Â Rule 10b5-1 Arrangement Adopted true Â Non-Rule 10b5-1 Arrangement Adopted false Â Adoption Date June 14, 2024 Â Aggregate Available 265,523 265,523 Expiration Date June 14, 2025 Â X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 1 + Details Name: ecd_MtrlTermsOfTrdArrTextBlock Namespace Prefix: ecd_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 1 + Details Name: ecd_NonRule10b51ArrAdoptedFlag Namespace Prefix: ecd_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 1 + Details Name: ecd_Rule10b51ArrAdoptedFlag Namespace Prefix: ecd_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 2 -Subparagraph A + Details Name: ecd_TradingArrByIndTable Namespace Prefix: ecd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 2 -Subparagraph B + Details Name: ecd_TrdArrAdoptionDate Namespace Prefix: ecd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 2 -Subparagraph A + Details Name: ecd_TrdArrIndName Namespace Prefix: ecd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 2 -Subparagraph A + Details Name: ecd_TrdArrIndTitle Namespace Prefix: ecd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 2 -Subparagraph D + Details Name: ecd_TrdArrSecuritiesAggAvailAmt Namespace Prefix: ecd_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionTrading arrangement expiration date. + ReferencesNo definition available. + Details Name: eq_TradeArrangementExpirationDate Namespace Prefix: eq_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 15 R9.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Organization and Accounting Pronouncements 6 Months Ended Jun. 30, 2024 Organization, Consolidation and Presentation of Financial Statements [Abstract] Â Organization and Accounting Pronouncements 1. Organization and Accounting Pronouncements Description of BusinessEquillium, Inc. (the Company) was incorporated in the state of Delaware on March 16, 2017. The Company is a clinical-stage biotechnology company leveraging a deep understanding of immunobiology to develop novel therapeutics to treat severe autoimmune and inflammatory (immuno-inflammatory) disorders with high unmet medical need. The Companyâ€™s strategy is focused on advancing the clinical development of its product candidates, including potentially pursuing additional indications and acquiring new product candidates and platforms to expand its pipeline. The Company intends to commercialize its product candidates either independently or through partnerships or otherwise monetize its pipeline through strategic transactions.The Company's current clinical-stage product candidates consist of EQ101 and itolizumab (EQ001). EQ101 is a clinical-stage, first-in-class, selective tri-specific inhibitor of IL-2, IL-9 and IL-15, key disease-driving, clinically validated cytokine targets aimed at addressing unmet needs across a range of immuno-inflammatory indications. Itolizumab (EQ001) is a clinical-stage, first-in-class anti-CD6 monoclonal antibody that selectively targets the CD6-ALCAM signaling pathway to downregulate pathogenic T effector cells while preserving T regulatory cells critical for maintaining a balanced immune response. This pathway plays a central role in modulating the activity and trafficking of T cells that drive a number of immuno-inflammatory diseases. The Company is also engaged in the discovery and optimization of additional peptide-based product candidates that selectively target multiple cytokines and is currently advancing the development of EQ302, a preclinical-stage, first-in-class, selective bi-specific inhibitor of IL-15 and IL-21 for oral delivery. The Companyâ€™s novel and differentiated pipeline of first-in-class immunology assets has the potential to address unmet medical needs in numerous areas, including dermatology, gastroenterology, rheumatology, hematology, transplant science, oncology and pulmonology. The Company is focused on developing EQ101, EQ302 and itolizumab (EQ001) as potential best-in-class, disease modifying treatments for multiple severe immuno-inflammatory disorders.From inception through June 30, 2024, the Company has devoted substantially all of its efforts to organizing and staffing the Company, business planning, raising capital, in-licensing rights to itolizumab (EQ001), conducting non-clinical research, including the initial preclinical development of EQ302, filing three Investigational New Drug applications (INDs), conducting clinical development of EQ101, EQ102 and itolizumab (EQ001), conducting chemistry, manufacturing and controls (CMC) activities in preparation for a potential biologics license application (BLA) filing for itolizumab, conducting formulation development work of our product candidates, conducting business development activities such as the acquisition of Bioniz Therapeutics, Inc. (Bioniz), the Asset Purchase Agreement with Ono Pharmaceutical Co., Ltd. (Ono) and other transactions not completed, initiating a stock repurchase program, and the general and administrative activities associated with operating a public company. In addition, the Company has not generated revenues from product sales, milestone payments, or royalties, and the sales and income potential of its business is unproven.Liquidity and Business RisksAs of June 30, 2024, the Company had

$33.3 million in cash, cash equivalents and short-term investments. The Company has incurred significant operating losses and negative cash flows from operations. The Company expects to use its cash, cash equivalents, and short-term investments primarily for clinical development, non-clinical research, CMC activities, formulation and device development activities, product supply, potential acquisition of new products, potential repurchases of shares of its common stock under its stock repurchase program, legal and other regulatory compliance, employee compensation and related expenses, insurance premiums, working capital and other general overhead costs. The Company does not expect to generate any revenues from product sales unless and until the Company successfully completes development and obtains regulatory approval of any of its product candidates, which is unlikely to happen within the next 12 months, if ever. Accordingly, until such time as the Company can generate significant revenue from sales of its product candidates, if ever, the Company expects to finance its cash needs through a combination of equity offerings, debt financings, and collaboration and license agreements, such as its Asset Purchase Agreement with Ono. However, the Company may not be able to secure additional financing or enter into such other arrangements in a timely manner or on favorable terms, if at all. As a result of the conflict between Russia and Ukraine, the conflict in the Middle East, bank failures, inflationary pressures on the economy and monetary policy responses taken by government agencies and other macroeconomic factors, the global credit and financial markets have experienced extreme volatility, including diminished liquidity and credit availability, declines in consumer confidence, declines in economic growth and uncertainty about economic stability. There can be no assurance that further deterioration in credit and financial markets and confidence in economic conditions will not occur. If equity and credit markets deteriorate, it may make any necessary debt or equity financing more difficult to obtain, more costly and/or more dilutive. The Companyâ€™s failure to raise capital or enter into such other arrangements when needed would have a negative impact on the Companyâ€™s financial condition and could force the Company to delay, reduce or terminate its research and development programs or other operations, or grant rights to develop and market product candidates that the Company would otherwise prefer to develop and market itself. If Ono does not exercise its option, management believes that the Companyâ€™s cash, cash equivalents and short-term investments as of June 30, 2024, will be sufficient to fund operations for at least the next 12 months from the date this Quarterly Report on Form 10-Q is filed with the Securities and Exchange Commission (SEC), based on certain assumptions. Specifically, managementâ€™s projected cash runway assumes Ono continues to fund itolizumab (EQ001) development costs through October 2024, the Company pauses further development of a pre-filled syringe presentation for itolizumab (EQ001) and the Company pauses further CMC studies and other activities in preparation for a potential BLA filing for itolizumab (EQ001) without incurring additional costs. It also assumes no further repurchases of stock under the Companyâ€™s stock repurchase program, the reduction of certain discretionary compensation expenses and the elimination of non-essential discretionary expenditures, including travel. If Ono exercises its option, management believes that the Companyâ€™s cash, cash equivalents and short-term investments as of June 30, 2024, including the proceeds received from the exercise of Onoâ€™s option, will be sufficient to fund the Companyâ€™s operations for at least the next 12 months from the date of this filing without implementing or taking into account any of the aforementioned actions or assumptions.Basis of PresentationThe accompanying condensed consolidated financial statements have been prepared in accordance with U.S. generally accepted accounting principles (GAAP) and the rules and regulations of the SEC related to a quarterly report on Form 10-Q. Any reference in these notes to applicable guidance is meant to refer to GAAP as found in the Accounting Standards Codification (ASC) and Accounting Standards Updates (ASU) promulgated by the Financial Accounting Standards Board (FASB). Certain information and note disclosures normally included in annual financial statements prepared in accordance with GAAP have been condensed or omitted pursuant to those rules and regulations. The condensed consolidated financial statements reflect all adjustments which, in the opinion of management, are necessary for a fair statement of the results for the periods presented. All such adjustments are of a normal and recurring nature. The operating results presented in these condensed consolidated financial statements are not necessarily indicative of the results that may be expected for any future periods. These condensed consolidated financial statements should be read in conjunction with the audited financial statements and the notes thereto for the year ended December 31, 2023 included in the Companyâ€™s Annual Report on Form 10-K filed with the SEC on March 25, 2024.ReclassificationsCertain reclassifications have been made to prior-year amounts to conform to the current period presentation.Principles of ConsolidationThe accompanying condensed consolidated financial statements include the accounts of the Company and its wholly-owned subsidiaries. All intercompany transactions and balances have been eliminated in consolidation.Foreign Currency TranslationThe Companyâ€™s wholly-owned subsidiary in Australia uses its local currency as its functional currency. Assets and liabilities are translated into U.S. dollars at quarter-end exchange rates and revenues and expenses are translated at average exchange rates during the quarter and year-to-date periods. Foreign currency translation adjustments for the reported periods are included in accumulated other comprehensive (loss) income, net in the Companyâ€™s condensed consolidated statements of comprehensive loss, and the cumulative effect is included in accumulated other comprehensive income in the stockholdersâ€™ equity section of the Companyâ€™s condensed consolidated balance sheets. Recently Issued and Adopted Accounting Pronouncements In October 2021, the FASB issued ASU 2021-08, Business Combinations (Topic 805): Accounting for Contract Assets and Contract Liabilities from Contracts with Customers, which requires an acquirer to recognize and measure contract assets and liabilities acquired in a business combination in accordance with Revenue from Contracts with Customers (Topic 606) rather than adjust them to fair value at the acquisition date. This update is effective beginning with the Companyâ€™s 2024 fiscal year annual reporting period. The Company adopted ASU 2021-08 on January 1, 2024 on a prospective basis. The adoption of this standard did not have a material impact on the Companyâ€™s condensed consolidated financial statements.Â In November 2023, the FASB issued ASU 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures, which updates reportable segment disclosure requirements primarily through enhanced disclosures about significant segment expenses. The amendments are effective for fiscal years beginning after December 15, 2023, and for interim periods within fiscal years beginning after December 15, 2024. Early adoption is permitted. The amendments should be applied retrospectively to all prior periods presented in the financial statements. The Company is currently assessing the impact this standard will have on the Companyâ€™s condensed consolidated financial statements.In December 2023, the FASB issued ASU 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures. ASU 2023-09 requires annual disclosures of specific categories in the rate reconciliation, additional information for reconciling items that meet a quantitative threshold and a disaggregation of income taxes paid, net of refunds. ASU 2023-09 also eliminates certain existing disclosure requirements related to uncertain tax positions and unrecognized deferred tax liabilities. ASU 2023-09 is effective for the Company beginning with the Company's Annual Report on Form 10-K for the year ending December 31, 2025. Early adoption is permitted. ASU 2023-09 should be applied prospectively. Retrospective adoption is permitted. The Company is currently assessing the impact this standard will have on the Companyâ€™s condensed consolidated financial statements.No other new accounting pronouncements or legislation issued or effective as of June 30, 2024 have had, or are expected to have, a material impact on the Companyâ€™s condensed consolidated financial statements. X - ReferencesNo definition available. + Details Name: us-gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for the organization, consolidation and basis of presentation of financial statements disclosure, and significant accounting policies of the reporting entity. May be provided in more than one note to the financial statements, as long as users are provided with an understanding of (1) the significant judgments and assumptions made by an enterprise in determining whether it must consolidate a VIE and/or disclose information about its involvement with a VIE, (2) the nature of restrictions on a consolidated VIE's assets reported by an enterprise in its statement of financial position, including the carrying amounts of such assets, (3) the nature of, and changes in, the risks associated with an enterprise's involvement with the VIE, and (4) how an enterprise's involvement with the VIE affects the enterprise's financial position, financial performance, and cash flows. Describes procedure if disclosures are provided in more than one note to the financial statements. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 235 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/235/tableOfContentReference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 275 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/275/tableOfContentReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/810/tableOfContentReference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/205/tableOfContent + Details Name: us-gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureAndSignificantAccountingPoliciesTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 16 R10.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Summary of Significant Accounting Policies 6 Months Ended Jun. 30, 2024 Accounting Policies [Abstract] Â  Summary of Significant Accounting Policies 2. Summary of Significant Accounting PoliciesUse of Estimates The preparation of the Companyâ€™s condensed consolidated financial statements requires the Company to make estimates and assumptions that impact the reported amounts of assets, liabilities and expenses and the disclosure of contingent assets and liabilities in the condensed consolidated financial statements and accompanying notes. Significant estimates in the Companyâ€™s condensed consolidated financial statements relate to accrued research and development expense, expected refunds from the Australian Taxation Office for eligible research and development activities, revenue recognition and the valuation of equity awards. Management evaluates its estimates on an ongoing basis. Although estimates are based on the Companyâ€™s historical experience, knowledge of current events, and actions it may undertake in the future, actual results may ultimately materially differ from these estimates and assumptions. Concentration of Credit Risk and Off-Balance Sheet RiskFinancial instruments which potentially subject the Company to significant concentration of credit risk consist of cash and cash equivalents and short-term investments. The Company maintains deposits in federally insured financial institutions in which the majority of deposits are in excess of federally insured limits. The Company has not experienced any losses in such accounts, and management believes that the Company is not exposed to significant credit risk due to the financial position of the depository institutions in which those deposits are held. The Companyâ€™s investment policy includes guidelines for the quality of the related institutions and financial instruments and defines allowable investments that the Company may invest in, which the Company believes minimizes the exposure to concentration of credit risk.Comprehensive LossThe Company is required to report all components of comprehensive loss, including net loss, in the condensed consolidated financial statements in the period in which they are recognized. Comprehensive loss is defined as the change in equity during a period from transactions and other events and circumstances from non-owner sources, including unrealized gains and losses on investments and foreign currency translation gains and losses. Other comprehensive income, net includes unrealized gains or losses on short-term investments as well as foreign currency translation gains or losses.Cash and Cash EquivalentsCash and cash equivalents include cash in readily available checking and savings accounts, and money market funds. The Company considers all highly liquid investments with an original maturity of three months or less from the date of purchase to be cash equivalents. At June 30, 2024 and December 31, 2023, the Company's cash and cash equivalents were primarily comprised of money market funds.Short-Term InvestmentsAvailable-for-sale securities are carried at fair value, with the unrealized gains and losses reported in comprehensive loss. The amortized cost of available-for-sale debt securities is adjusted for amortization of premiums and accretion of discounts to maturity. Such amortization and accretion are included in interest income. Realized gains and losses and declines in value judged to be other-than-temporary, if any, on available-for-sale securities are included in other income or expense. The cost of securities sold is based on the specific identification method. Interest and dividends on securities classified as available-for-sale are included in interest income.Accounts ReceivableAccounts receivable includes trade accounts receivables from the Ono Asset Purchase Agreement (see Note 8). Reimbursable costs that have not been invoiced as of the balance sheet date are recorded as unbilled accounts receivable. As of June 30, 2024 and December 31, 2023, the Company had unbilled accounts receivable totaling $5.9 million and $3.7 million, respectively, classified as accounts receivable on its condensed consolidated balance sheet. The Company makes judgments as to its ability to collect outstanding receivables and provide an allowance for receivables when collection becomes doubtful. Allowance for credit risk for accounts receivable is established based on various factors including credit profiles of the Companyâ€™s customers, historical payments and current economic trends. The Company reviews its allowance for accounts receivable by assessing individual accounts receivable over a specific aging and amount. The estimate of expected credit losses is based on information about past events, current economic conditions, and forecasts of future economic conditions that affect the collectability. Accounts receivable is written-off on a case by case basis, net of any amounts that may be collected. As of June 30, 2024 and December 31, 2023, no credit losses have been recorded by the Company.Prepaid Expenses and Other Current Assets Â Prepaid expenses and other current assets consisted of the following (in thousands):Â  Â  June 30, Â  Â  December 31, Â  Â  2024 Â  Â  2023 Â  Australian research and development tax incentive $ 692 Â  Â  $ 2,054 Â  Prepaid clinical development Â  556 Â  Â  Â  1,008 Â  Prepaid insurance Â  250 Â  Â  Â  532 Â  Other receivables Â  407 Â  Â  Â  497 Â  Prepaid other Â  473 Â  Â  Â  422 Â  Other current assets Â  317 Â  Â  Â  235 Â  Total prepaid expenses and other current assets $ 2,695 Â  Â  $ 4,748 Â  Property and Equipment Property and equipment is stated at cost and depreciated using the straight-line method over the estimated useful lives of the assets (generally three to five years). LeasesThe Company determines if an arrangement is a lease at inception. Lease right-of-use assets represent the Company's right to use an underlying asset for the lease term and lease liabilities represent the Company's obligation to make lease payments arising from the lease. For operating leases with an initial term greater than 12 months, the Company recognizes operating lease right-of-use assets and operating lease liabilities based on the present value of lease payments over the lease term at the commencement date. Operating lease right-of-use assets are comprised of the lease liability plus any lease payments made and excludes lease incentives. Lease terms include options to renew or terminate the lease when the Company is reasonably certain that the renewal option will be exercised or when it is reasonably certain that the termination option will not be exercised. For the Company's operating leases, if the interest rate used to determine the present value of future lease payments is not readily determinable, the Company estimates its incremental borrowing rate as the discount rate for the lease. The Company's incremental borrowing rate is estimated to approximate the interest rate on a collateralized basis with similar terms and payments, and in similar economic environments. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The Company has elected the practical expedient to not separate lease and non-lease components.Impairment of Long-Lived AssetsLong-lived assets consist primarily of property and equipment. An impairment loss is recorded if and when events and circumstances indicate that assets might be impaired and the undiscounted cash flows estimated to be generated by those assets are less than the carrying amount of those assets. While the Companyâ€™s current and historical operating losses and negative cash flows are indicators of impairment, management believes that future cash flows to be received support the carrying value of its long-lived assets and, accordingly, has not recognized any impairment losses since inception.Accrued Research and Development Expense The Company is required to estimate its expenses resulting from its obligations under contracts with vendors, consultants and contract research organizations, in connection with conducting research and development activities. The financial terms of these contracts are subject to negotiations, which vary from contract to contract and may result in payment flows that do not match the periods over which materials or services are provided under such contracts. The Company reflects research and development expenses in its condensed consolidated financial statements by matching those expenses with the period in which services and efforts are expended. The Company accounts for these expenses according to the progress of the preclinical or clinical study as measured by the timing of various aspects of the study or related activities. The Company determines accrual estimates through review of the underlying contracts along with preparation of financial models taking into account discussions with research and other key personnel as to the progress of studies, or other services being conducted. During the course of a study, the Company adjusts its rate of expense recognition if actual results differ from its estimates. The Company classifies its estimates for accrued research and development expenses as accrued expenses on the accompanying condensed consolidated balance sheet.Australian Research and Development Tax IncentiveEquillium Australia Pty Ltd (Equillium Australia), a wholly-owned subsidiary of Equillium, Inc., is eligible under the Australian Research and Development Tax Incentive Program (the Tax Incentive) to obtain a cash refund from the Australian Taxation Office (ATO) for eligible research and development expenditures. The cash refund is received by Equillium Australia upon filing of a Tax Incentive claim in connection with Equillium Australiaâ€™s annual income tax return.Â The Tax Incentive is a self-assess program whereby Equillium Australia must assess each year (i) if the entity is eligible, (ii) if the specific research and development activities are eligible and (iii) if the individual research and development expenditures have nexus to such research and development activities. Equillium Australia evaluates its eligibility under the Tax Incentive as of each balance sheet date based on the most current and relevant data available. Equillium Australia is able to continue to claim refunds under the Tax Incentive for as long as it remains eligible and continues to incur eligible research and development expenditures. Although Equillium Australia believes that it has complied with all relevant conditions of eligibility under the program for all periods claimed, the ATO has the right to review Equillium Australiaâ€™s qualifying programs and related expenditures for a period of up to four years. Additionally, the period open for review is indefinite if the ATO suspects fraud. If such a review were to occur, the ATO may have different interpretations of certain eligibility requirements. If the ATO disagreed with Equillium Australiaâ€™s assessments and any related subsequent appeals, it could require adjustment to and potential repayment of current or previous yearsâ€™ claims already received. If Equillium Australia was unable to demonstrate a reasonably arguable position taken on such

claims, the ATO could also assess penalties and interest on potential adjustment amounts. The Company has not provided any allowance for any such potential adjustments, should they occur in the future. The estimated Tax Incentive refund amounts are recognized as a reduction to research and development expense when there is reasonable assurance that the Tax Incentive refund amounts will be received, the relevant expenditure has been incurred, and the amount can be reliably measured. During the three months ended June 30, 2024 and 2023, the Company recorded $0.4 million and $0.5 million, respectively, as a reduction to research and development expenses related to the Tax Incentive. During the six months ended June 30, 2024 and 2023, the Company recorded $1.4 million and $1.2 million, respectively, as a reduction to research and development expenses related to the Tax Incentive. The Company classifies its estimate for the Tax Incentive as prepaid expenses and other current assets on the accompanying condensed consolidated balance sheet. As of June 30, 2024 and December 31, 2023, the Company recorded $0.7 million and $2.1 million within prepaid and other current assets attributed to the Tax Incentive, respectively. Revenue RecognitionThe Company recognizes revenue in a manner that depicts the transfer of control of a product or a service to a customer and reflects the amount of the consideration the Company is entitled to receive in exchange for such product or service. In doing so, the Company follows a five-step approach: (i) identify the contract with a customer, (ii) identify the performance obligations in the contract, (iii) determine the transaction price, (iv) allocate the transaction price to the performance obligations, and (v) recognize revenue when (or as) the customer obtains control of the product or service. The Company considers the terms of a contract and all relevant facts and circumstances when applying the revenue recognition standard. The Company applies the revenue recognition standard, including the use of any practical expedients, consistently to contracts with similar characteristics and in similar circumstances.A customer is a party that has entered into a contract with the Company, where the purpose of the contract is to obtain a product or a service that is an output of the Companyâ€™s ordinary activities in exchange for consideration. To be considered a contract, (i) the contract must be approved (in writing, orally, or in accordance with other customary business practices), (ii) each partyâ€™s rights regarding the product or the service to be transferred can be identified, (iii) the payment terms for the product or the service to be transferred can be identified, (iv) the contract must have commercial substance (that is, the risk, timing or amount of future cash flows is expected to change as a result of the contract), and (v) it is probable that the Company will collect substantially all of the consideration to which it is entitled to receive in exchange for the transfer of the product or the service. A performance obligation is defined as a promise to transfer a product or a service to a customer. The Company identifies each promise to transfer a product or a service (or a bundle of products or services, or a series of products and services that are substantially the same and have the same pattern of transfer) that is distinct. A product or a service is distinct if both (i) the customer can benefit from the product or the service either on its own or together with other resources that are readily available to the customer and (ii) the Companyâ€™s promise to transfer the product or the service to the customer is separately identifiable from other promises in the contract. Each distinct promise to transfer a product or a service is a unit of accounting for revenue recognition. If a promise to transfer a product or a service is not separately identifiable from other promises in the contract, such promises should be combined into a single performance obligation. The transaction price is the amount of consideration the Company is entitled to receive in exchange for the transfer of control of a product or a service to a customer. To determine the transaction price, the Company considers the existence of any significant financing component, the effects of any variable elements, noncash considerations and consideration payable to the customer. If a significant financing component exists, the transaction price is adjusted for the time value of money. If an element of variability exists, the Company must estimate the consideration it expects to receive and uses that amount as the basis for recognizing revenue as the product or the service is transferred to the customer. There are two methods for determining the amount of variable consideration: (i) the expected value method, which is the sum of probability-weighted amounts in a range of possible consideration amounts, and (ii) the mostly likely amount method, which identifies the single most likely amount in a range of possible consideration amounts. If a contract has multiple performance obligations, the Company allocates the transaction price to each distinct performance obligation in an amount that reflects the consideration the Company is entitled to receive in exchange for satisfying each distinct performance obligation. For each distinct performance obligation, revenue is recognized when (or as) the Company transfers control of the product or the service applicable to such performance obligation. In those instances where the Company first receives consideration in advance of satisfying its performance obligation, the Company classifies such consideration as deferred revenue until (or as) the Company satisfies such performance obligation. In those instances where the Company first satisfies its performance obligation prior to its receipt of consideration, the consideration is recorded as accounts receivable.The Company expenses incremental costs of obtaining and fulfilling a contract as and when incurred if the expected amortization period of the asset that would be recognized is one year or less, or if the amount of the asset is immaterial. Otherwise, such costs are capitalized as contract assets if they are incremental to the contract and amortized to expense proportionate to revenue recognition of the underlying contract.Contract Assets The Company does not have material amounts of contract assets since revenue is recognized as control of goods is transferred or as services are performed. There are a small number of research and development services that may occur over a period of time, but that period of time is generally very short in duration. Any contract assets that may arise are recorded in accounts receivable in the Companyâ€™s condensed consolidated balance sheet net of an allowance for credit losses. The Company's contract assets include trade accounts receivables from the Ono Asset Purchase Agreement (see Note 8). Reimbursable costs that have not been invoiced as of the balance sheet date are recorded as unbilled accounts receivable. As of June 30, 2024 and December 31, 2023, the Company had unbilled accounts receivable totaling $5.9 million and $3.7 million, respectively, classified as accounts receivable on its condensed consolidated balance sheets.Contract LiabilitiesThe Companyâ€™s contract liabilities consist of advance payments and deferred revenue. The Company classifies advance payments and deferred revenue as current or noncurrent based on the timing of when it expects to recognize revenue. Generally, all contract liabilities are expected to be recognized within one year and are included in deferred revenue in the Companyâ€™s condensed consolidated balance sheet. The noncurrent portion of deferred revenue is included and separately disclosed in the Companyâ€™s condensed consolidated balance sheet.Acquired In-Process Research and Development ExpenseThe Company has acquired, and may continue to acquire, the rights to develop new product candidates. Payments to acquire a new product candidate, as well as future milestone payments associated with asset acquisitions in which contingent payments are resolved are immediately expensed as acquired in-process research and development provided that the product candidate has not achieved regulatory approval for marketing and, absent obtaining such approval, has no alternative future use.Research and Development Research and development expenses include salaries and related overhead expenses, non-cash stock-based compensation expense, external research and development expenses incurred under arrangements with third parties, costs of services performed by consultants and contract research organizations, regulatory costs including those related to preparing and filing INDs with the FDA, pharmacovigilance costs related to drug safety monitoring and reporting, and external expenses related to CMC, formulation and device development, and supply of drug product. Research and development costs are expensed as incurred. Patent Costs The Company expenses all costs as incurred in connection with patent applications (including direct application fees, and the legal and consulting expenses related to making such applications) and such costs are included in general and administrative expenses in the condensed consolidated statement of operations. Stock-Based Compensation The Company measures employee and non-employee stock-based awards, including stock options and stock purchase rights, at grant-date fair value and records compensation expense on a straight-line basis over the vesting period of the award. The Company uses the Black-Scholes option pricing model to value its stock option awards. Estimating the fair value of stock option awards requires management to apply judgment and make estimates of certain assumptions, including the volatility of the Companyâ€™s common stock, the expected term of the Companyâ€™s stock options, the expected dividend yield and the fair value of the Companyâ€™s common stock on the measurement date. As a result, if factors change and management uses different assumptions, stock-based compensation expense could be materially different for future awards.Income TaxesThe Company accounts for income taxes under the asset and liability method, which requires the recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the condensed consolidated financial statements. Under this method, deferred tax assets and liabilities are determined on the basis of the differences between the condensed consolidated financial statements and tax basis of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse. The effect of a change in tax rates on deferred tax assets and liabilities is recognized in income in the period that includes the enactment date.The Company recognizes deferred tax assets to the extent that the Company believes these assets are more likely than not to be realized. In making such a determination, management considers all available positive and negative evidence, including future reversals of existing taxable temporary differences, projected future taxable income, tax-planning strategies, and results of recent operations. If management determines that the Company would be able to realize its deferred tax assets in the future in excess of their net recorded amount, management would make an adjustment to the deferred tax asset valuation allowance, which would reduce the provision for income taxes.Pursuant to the Internal Revenue Code of 1986, as amended (IRC), specifically Sections 382 and 383, the Companyâ€™s ability to use tax attribute carryforwards to offset future taxable income is limited if the Company experiences a cumulative change in ownership of more than 50% within a three-year testing period. The Company has not completed an ownership change analysis pursuant to IRC Section 382 subsequent to June 30, 2023 and may also experience ownership changes in the future as a result of subsequent shifts in stock ownership. If ownership changes within the meaning of IRC Section 382 are identified as having occurred, the amount of remaining tax attribute carryforwards available to offset future taxable income and income tax expense in future years may be significantly restricted or eliminated, including those acquired through Bioniz. Further, the Companyâ€™s deferred tax assets associated with such tax attributes could be significantly reduced or eliminated upon realization of an ownership change within the meaning of IRC Section 382. If eliminated, the related asset would be removed from the deferred tax asset schedule, with a corresponding reduction in the valuation allowance. Additionally, limitations on the utilization of the Companyâ€™s tax attribute carryforwards can increase the amount of taxable income and current income tax expense recognized. Due to the existence of the valuation allowance, ownership change limitations that are not significant may not impact the Company's effective tax rate.The Tax Cuts and Jobs Act of 2017 amended IRC Section 174 to eliminate the immediate expensing of research and experimental (R&E) expenditures for amounts paid or incurred in tax years beginning after December 31, 2021. The rules of IRC Section 174, as amended, require taxpayers to charge their R&E expenditures and software development costs (collectively, R&E expenditures) to a capital account. Capitalized costs are required to be amortized over five or fifteen years for research performed within the United States or foreign jurisdictions, respectively. The Company records uncertain tax positions on the basis of a two-step process whereby (1) management determines whether it is more likely than not that the tax positions will be sustained on the basis of the technical merits of the position and (2) for those tax positions that meet the more- likely-than-not recognition threshold, management recognizes the largest amount of tax benefit that is more than 50 percent likely to be realized upon ultimate settlement with the related tax authority. The Company recognizes interest and penalties related to unrecognized tax benefits within income tax expense. Any accrued interest and penalties are included within the related tax liability.Net Income (Loss) per Share Basic net income (loss) per share is calculated by dividing the net income (loss) by the weighted-average number of common shares outstanding for the period. Diluted net income (loss) per share is calculated by dividing the net income (loss) by the sum of the weighted average number of common shares outstanding and potentially dilutive common shares outstanding for the period. The Companyâ€™s potentially dilutive securities include outstanding options under the Companyâ€™s 2018 Equity Incentive Plan, 2024 Inducement Plan and outstanding warrants to purchase common stock. Potentially dilutive common shares are only included when their effect is dilutive. In loss periods, basic and diluted loss per share are identical since the effect of potentially dilutive securities is anti-dilutive and therefore excluded. Potentially dilutive common shares from options and warrants are determined using the average share price for each period under the treasury stock method. In addition, proceeds from exercises of options and warrants and the average amount of unrecognized compensation expenses are assumed to be used to repurchase shares. The following table presents the weighted-average number of common shares used to calculate basic and diluted net income (loss) per share:Â Â Three Months EndedJune 30, Â Â Six Months EndedJune 30, Â Â 2024 Â Â Â 2023 Â Â 2024 Â Â Â 2023 Â Weighted-average number of common shares used in calculating basic net income (loss) per share Â 35,292,035 Â Â Â Â 34,449,769 Â Â Â 35,273,394 Â Â Â Â 34,432,057 Â Weighted average number of common shares used in calculating diluted net income (loss) per share Â 36,589,774 Â Â Â Â 34,449,769 Â Â Â 35,273,394 Â Â Â Â 34,432,057 Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Anti-dilutive shares: Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Common stock options Â 7,886,188 Â Â Â Â 7,317,199 Â Â Â 9,183,927 Â Â Â Â 7,317,199 Â Common stock warrants Â 1,366,141 Â Â Â Â 1,366,141 Â Â Â 1,366,141 Â Â Â Â 1,366,141 Â Potentially dilutive shares excluded from calculation due to antidilutive effect Â 9,252,329 Â Â Â Â 8,683,340 Â Â Â 10,550,068 Â Â Â Â 8,683,340 Â X - ReferencesNo definition available. + Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for all significant accounting policies of the reporting entity. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 235 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/235/tableOfContent + Details Name: us-gaap_SignificantAccountingPoliciesTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 17 R11.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Fair Value of Financial Instruments 6 Months Ended Jun. 30, 2024 Fair Value Disclosures [Abstract] Â Fair Value of Financial Instruments 3. Fair Value of Financial InstrumentsThe following tables summarize the Companyâ€™s assets that require fair value measurements on a recurring basis and their respective input levels based on the fair value hierarchy (in thousands):Â Â Â Â Â Â Fair Value Measurements Using Â Â Â Â Â Â Quoted Prices in Â Â Significant Â Â Significant Â Â Â Â Â Â Active Markets Â Â Other Â Â Unobservable Â Â Â June 30, Â Â for Identical Â Â Observable Â Â Inputs Â Â Â 2024 Â Â Assets (Level 1) Â Â Inputs (Level 2) Â Â (Level 3) Â Short-term investments: Â Â Â Â Â Â Â Â Â Â Â Â U.S. treasury securities Â $ 22,242 Â Â $ 22,242 Â Â $ - Â Â $ - Â Total Â $ 22,242 Â Â $ 22,242 Â Â $ - Â Â $ - Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â

FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-107Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-6AReference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2E -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2EReference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6A -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-6AReference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6A -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-6AReference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6A -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-6AReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6A -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-6AReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 940 -SubTopic 820 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478119/940-820-50-1 + Details Name: us-gaap_FairValueDisclosuresTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 18 R12.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Certain Financial Statement Caption Information 6 Months Ended Jun. 30, 2024 Certain Financial Statement Caption Information [Abstract] Â  Certain Financial Statement Caption Information 4. Certain Financial Statement Caption InformationShort-Term InvestmentsThe following table summarizes the Companyâ€™s short-term investments (in thousands):Â Â Â Maturity Â Amortized Â Â Unrealized Â Â Unrealized Â Â Estimated Â Â Â (in years) Â Cost Â Â Gains Â Â Losses Â Â Fair Value Â June 30, 2024 Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â U.S. treasury securities Â 1Â or less Â $ 22,252 Â Â Â - Â Â $ (10 ) Â $ 22,242 Â Total Â Â Â $ 22,252 Â Â $ - Â Â $ (10 ) Â $ 22,242 Â December 31, 2023 Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â U.S. treasury securities Â 1Â or less Â $ 17,632 Â Â Â 18 Â Â Â - Â Â $ 17,650 Â Total Â Â Â $ 17,632 Â Â $ 18 Â Â $ - Â Â $ 17,650 Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â All of the Companyâ€™s available-for-sale securities are available to the Company for use in its current operations. As a result, the Company categorizes all of these securities as current assets even though the stated maturity of some individual securities may be one year or more beyond the balance sheet date. All of the Companyâ€™s securities have a maturity within two years of the balance sheet date.There were no impairments considered other-than-temporary during the periods presented, as it is managementâ€™s intention and ability to hold the securities until a recovery of the cost basis or recovery of fair value. Unrealized gains and losses are included in accumulated other comprehensive income in the Company's condensed consolidated balance sheets.Accrued ExpensesAccrued expenses consisted of the following (in thousands): Â Â Â June 30, Â Â December 31, Â Â Â 2024 Â Â 2023 Â Accrued payroll and other employee benefits Â $ 1,991 Â Â $ 3,054 Â Clinical development Â Â 3,436 Â Â Â 1,850 Â Biocon and its subsidiaries chemistry, manufacturing and controls services - related party Â Â 363 Â Â Â 719 Â Biocon clinical development related to ulcerative colitis study - related party Â Â 272 Â Â Â 415 Â Non-clinical research Â Â 441 Â Â Â 228 Â Other accruals Â Â 400 Â Â Â 431 Â Total accrued expenses Â $ 6,903 Â Â $ 6,697 Â X - DefinitionCertain Financial Statement Caption Information. + ReferencesNo definition available. + Details Name: eq_CertainFinancialStatementCaptionInformationAbstract Namespace Prefix: eq_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionCertain financial statement caption information. + ReferencesNo definition available. + Details Name: eq_CertainFinancialStatementCaptionInformationTextBlock Namespace Prefix: eq_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 19 R13.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Acquisition 6 Months Ended Jun. 30, 2024 Business Combination, Asset Acquisition, and Joint Venture Formation [Abstract] Â  Acquisition 5. AcquisitionOn February 14, 2022, the Company entered into an Agreement and Plan of Merger with Project JetFuel Merger Sub, Inc., a Delaware corporation and wholly owned subsidiary of the Company (Merger Sub), Bioniz and Kevin Green, solely in his capacity as representative of the securityholders of Bioniz (the Securityholdersâ€™ Representative). As consideration for the acquisition of Bioniz, the Company agreed to (a) issue up to an aggregate of 5,699,492 shares of the Companyâ€™s common stock (Merger Shares), and (b) make contingent payments up to an aggregate of $57.5 million based on the achievement of certain regulatory events for the Bioniz product candidates commencing on first U.S. approval, and up to an aggregate of $250 million based on the achievement of certain commercialization events for product candidate BNZ-1 (now referred to as EQ101) as set forth in the Merger Agreement. The Merger Shares may be adjusted downward after the closing, pursuant to procedures set forth in the Merger Agreement, including with respect to indemnification claims and in connection with the finalization of transaction expenses, debt, net exercise taxes and working capital amounts at closing.At closing, the Company delivered to the transfer agent 4,820,230 shares of its common stock for issuance to former stockholders of Bioniz per the terms of the Merger Agreement. Up to an additional 879,252 shares of the Company's common stock, pending any adjustments per the terms of the Merger Agreement, were to be issued to former stockholders of Bioniz 18 months after closing. On August 14, 2023, the Company issued 849,133 shares of the Company's common stock to the former stockholders of Bioniz, net of final adjustments per the terms of the Merger Agreement. The fair value of the fewer shares issued was not deemed material and, therefore, there was no adjustment to in-process research and development recorded on the condensed consolidated statement of operations and comprehensive loss for the year ended December 31, 2023, or to additional paid-in capital on the condensed consolidated balance sheet as of December 31, 2023. The acquisition of Bioniz expanded the Company's pipeline of novel immunomodulatory drug candidates, adding a first-in-class clinical-stage asset, BNZ-1, now referred to as EQ101, and a proprietary product discovery platform. The Company determined the acquisition constituted an acquisition of assets instead of a business combination as substantially all of the fair value of the gross assets acquired was concentrated in a group of similar identifiable assets, and therefore, the acquisition was not considered a business. As the Company is recording the transaction as an asset acquisition under ASC 805, the contingent payments will be recognized upon achievement and at that time will be expensed to in-process research and development. Â  X - ReferencesNo definition available. + Details Name: us-gaap_BusinessCombinationAndAssetAcquisitionAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for a business combination (or series of individually immaterial business combinations) completed during the period, including background, timing, and recognized assets and liabilities. The disclosure may include leverage buyout transactions (as applicable). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-5Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 805 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/805/tableOfContent + Details Name: us-gaap_BusinessCombinationDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 20 R14.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Notes Payable 6 Months Ended Jun. 30, 2024 Debt Disclosure [Abstract] Â  Notes Payable 6. Notes PayableOn September 30, 2019 (the Effective Date), the Company entered into a Loan and Security Agreement (the Loan Agreement) with two lenders (the Lenders) pursuant to which the Company borrowed $10.0 million from the Lenders (the Term Loan), which represented the maximum amount the Company was permitted to borrow under the terms of the Loan Agreement. The Term Loan was set to mature on June 1, 2024 (the Maturity Date) and was initially being repaid through interest-only payments, which originally extended through June 30, 2021, followed by 36 equal monthly payments of principal and interest. The Term Loan interest was at a floating per annum rate equal to the greater of (i) 8.25% and (ii) the sum of (a) the prime rate reported in The Wall Street Journal on the last business day of the month that immediately preceded the month in which the interest was being accrued, plus (b) 3.00%. On April 23, 2021, the Loan Agreement was amended to (i) change the final payment percentage from 4.5% to 5.0% and (ii) extend the interest-only payment period based on achieving the following milestones: (a) the Company achieving positive data in the Company's Phase 1b acute graft-versus-host disease (aGVHD) trial of itolizumab (EQ001) supporting a formal decision to advance into Phase 2 or Phase 3 development, and as confirmed by the Company's Board of Directors in written board minutes (the Interest-Only Extension Milestone) and (b) the Company initiating a pivotal Phase 3 aGVHD trial (the Interest-Only Extension II Milestone). In May 2021, the Company achieved the Interest-Only Extension Milestone, and in March 2022, the Company obtained confirmation from the Lenders that the Interest-Only Extension II Milestone had been achieved, which extended the interest-only payments through September 30, 2022, followed by 24 equal monthly principal payments and interest. In February 2022, the Company entered into a Third Amendment to the Loan Agreement (the Third Amendment) which added Bioniz as a secured party to the loan.Under the Loan Agreement, the Company was required to make a final payment of 5.00% of the original principal amount of the Term Loan drawn payable on the earlier of (i) the Maturity Date, (ii) the acceleration of the Term Loan in the event of a default, or (iii) the prepayment of the Term Loan (the Final Payment). The Company could prepay all, but not less than all, of the Term Loan upon 30 daysâ€™ advance written notice to the lender, provided that the Company was obligated to pay a prepayment fee equal to (i) 3.00% of the principal amount of the Term Loan prepaid on or before the first anniversary of the applicable funding date, (ii) 2.00% of the principal amount of the Term Loan prepaid between the first and second anniversary of the funding date, and (iii) 1.00% of the principal amount of the Term Loan prepaid thereafter, and prior to the Maturity Date (each, a Prepayment Fee).In connection with entering into the Loan Agreement, the Company issued to the Lenders warrants exercisable for 80,428 shares of the Companyâ€™s common stock (the Warrants). The Warrants are exercisable in whole or in part, immediately, and have a per share exercise price of $3.73, which was the closing price of the Companyâ€™s common stock reported on the Nasdaq Global Market (prior to the Companyâ€™s transfer to the Nasdaq Capital Market on September 15, 2023) on the day prior to the Effective Date. The Warrants will terminate on the earlier of September 30, 2029 or the closing of certain merger or consolidation transactions. On May 25, 2023, the Company prepaid in full all amounts owed under, and terminated, the Loan Agreement. In connection with the prepayment and termination of the Loan Agreement, the Company paid a total of approximately $6.8 million, which consisted of (i) the remaining principal amount and interest outstanding of approximately $6.2 million as of the date of the repayment, (ii) a Prepayment Fee of approximately $62,000, (iii) the Final Payment of approximately $0.5 million, and (iv) the remainder for transaction expenses. Following the termination of the Loan Agreement, the Company had no further obligations.Â  X - ReferencesNo definition available. + Details Name: us-gaap_DebtDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for mortgage notes payable. + ReferencesNo definition available. + Details Name: us-gaap_MortgageNotesPayableDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 21 R15.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Leases 6 Months Ended Jun. 30, 2024 Leases [Abstract] Â  Leases 7. LeasesThe Companyâ€™s leases relate primarily to office and laboratory facilities located in La Jolla, California and previously in South San Francisco, California. The Companyâ€™s lease of office space in South San Francisco expired in February 2023 and the Company did not renew that lease. The Companyâ€™s lease of laboratory space in La Jolla expires in February 2025, and the Company's leases of office space in La Jolla expire in 2027. The terms of the Companyâ€™s non-cancelable operating lease arrangements typically contain fixed lease payments which increase over the term of the lease at fixed rates, and include rent holidays and provide for additional renewal periods. Lease expense is recognized over the term of the lease on a straight-line basis. All of the Companyâ€™s leases are classified as operating leases. The Company has determined that periods covered by options to extend the Companyâ€™s leases are excluded from the lease term as the Company is not reasonably certain the Company will exercise such options. Operating lease expense, including expenses related to short-term leases, was $0.1 million and $0.3 million for the three and six months ended June 30, 2024, respectively, and $0.1 million and $0.3 million for the three and six months ended June 30, 2023, respectively.The Company records its right-of-use (ROU) assets within other assets (long term) and its operating lease liabilities within other current and long-term liabilities.Additional information related to the Companyâ€™s leases as of and for the six months ended June 30, 2024, is as follows (in thousands, except lease term and discount rate):Â Â June 30, 2024 Â Balance sheet information Â Right-of-use assets Â $ 592 Â Lease liabilities, current Â $ 350 Â Lease liabilities, non-current Â Â 259 Â Total lease liabilities Â $ 609 Â Other information Â Â Weighted average remaining lease term Â 1.96 Â Weighted average discount rate Â Â 8.25 % Supplemental cash flow information Â Â Â Operating cash flows from operating leases Â $ 245 Â Right-of-use assets obtained in exchange for lease obligations Â $ â€” Â Maturities of lease liabilities as of June 30, 2024 were as follows (in thousands):Â Year ending December 31, Â Â 2024 (remaining six months) Â $ 247 Â 2025 Â Â 219 Â 2026 Â Â 169 Â 2027 Â Â 28 Â Total undiscounted lease payments Â Â 663 Â Less: imputed interest Â Â (54 ) Total lease liabilities Â $ 609 Â Â Â Â Â As of June 30, 2024, the Company does not have any leases that have not yet commenced that create significant rights and obligations. X - ReferencesNo definition available. + Details Name: us-gaap_LeasesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for operating leases of lessee. Includes, but is not limited to, description of operating lease and maturity analysis of operating lease liability. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/842-20/tableOfContent + Details Name: us-gaap_LesseeOperatingLeasesTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 22 R16.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Partnerships 6 Months Ended Jun. 30, 2024 Collaboration And License Agreement [Abstract] Â  Partnerships 8. PartnershipsAsset Purchase Agreement with Ono Pharmaceutical Co., Ltd.On December 5, 2022, the Company and Ono, a Japan kabushiki kaisha, entered into an Asset Purchase Agreement pursuant to which the Company granted Ono the exclusive right, but not the obligation, to acquire the Companyâ€™s rights to itolizumab (the Option). These rights include all therapeutic indications and the rights to commercialize itolizumab in the United States, Canada, Australia, and New Zealand. In exchange for the Option, Ono paid the Company a one-time, upfront payment of an amount equal to JPY 3.5 billion, or $26.4 million. If Ono exercises the Option, Ono will pay the Company a one-time payment of an amount equal to JPY 5.0 billion, or approximately $35.0 million based on the currency exchange rate quoted by MUFG Bank, Ltd. on August 5, 2024. The Company is also eligible to receive up to $101.4 million upon the achievement of certain clinical, regulatory and commercialization milestones as well as continued reimbursement of itolizumab-related expenses and a markup on full time equivalent costs. The Company is responsible for conducting all research and development of itolizumab, which is being funded by Ono on a quarterly basis from July 1, 2022, through the option period. Unless terminated early, the option period will expire 90 days following the delivery of topline data from the EQUALISE clinical study in lupus nephritis (LN) and the results of the interim analysis from the Phase 3 EQUATOR clinical study in aGVHD. In April 2024, the Company delivered topline data from the EQUALISE clinical study in LN to Ono, and on August 1, 2024 we delivered the results of the interim analysis from the Phase 3 EQUATOR clinical study in aGVHD to Ono, which results in the expiration of Ono's option period on October 30, 2024.The Asset Purchase Agreement can be terminated at any time by Ono upon written notice, provided that in limited circumstances Ono will be obligated to continue to reimburse the Company for research and development costs and expenses of itolizumab for a certain period of time following such termination. If Ono does not timely exercise its Option, the Asset Purchase Agreement and the Option will automatically terminate. The Asset Purchase Agreement also contains customary termination rights for both parties for material breach and an outside date (subject to limited adjustments) that permits either party to terminate the Asset Purchase Agreement if the closing has not occurred by December 31, 2025. The Asset Purchase Agreement contains customary representations and warranties with respect to both the Company and Ono. Additionally, the Company is subject to customary obligations and covenants, including affirmative and negative operating covenants on the Company with respect to its business as it applies to the development and exploitation of itolizumab, exclusivity obligations that prohibit the Company, except in limited circumstances, including in connection with the sale of the Company, from pursuing a direct or indirect sale, license or other disposition of all or any portion of the Company's itolizumab program or any of the assets to be purchased pursuant to the Asset Purchase Agreement and indemnification obligations, which, except in limited circumstances, are subject to customary caps and deductibles.The Company applied ASC 808, Collaborative Arrangements, to the Asset Purchase Agreement and determined that the agreement is applicable to such guidance. The Company concluded that Ono represented a customer and applied relevant guidance from ASC 606, Revenue Recognition, (ASC 606) to evaluate the appropriate accounting for the Asset Purchase Agreement. In accordance with this guidance, the Company identified its performance obligations, including its grant of a license to Ono to certain of its intellectual property subject to certain conditions and the conduct of research and development services. The Company

determined that its grant of a license to Ono to certain of its intellectual property subject to certain conditions was not distinct from other performance obligations because such grant is dependent on the conduct and results of the research and development services. Accordingly, the Company determined that all performance obligations should be accounted for as one combined performance obligation, and that the combined performance obligation is transferred over the expected term of the conduct of the research and development services. The Company also assessed, in connection with the upfront and non-creditable payment of JPY 3.5 billion or $25.8 million, invoiced on December 5, 2022, that there was not a significant financing component in the Asset Purchase Agreement. The Company received payment of $26.4 million related to this upfront payment in December 2022 which included a foreign currency realized gain of $0.6 million as the initial invoice for the upfront payment was denominated in JPY.The Company also assessed the effects of any variable elements under the Asset Purchase Agreement. Such assessment evaluated, among other things, the likelihood of receiving (i) option fees and (ii) various clinical, regulatory and commercial milestone payments. Based on its assessment, the Company concluded that, based on the likelihood of these variable components occurring, there was not a significant variable element included in the transaction price. Accordingly, the Company has not assigned a transaction price to any option fees or milestone payments under the Asset Purchase Agreement given the substantial uncertainty related to their achievement.In accordance with ASC 606, the Company determined that the initial transaction price under the Asset Purchase Agreement equals $102.6 million, consisting of the upfront and non-creditable payment of $25.8 million and the aggregate estimated research and development funding of $76.8 million over the estimated option period. The upfront payment of $25.8 million was recorded as deferred revenue and is being recognized as revenue over time in conjunction with the Companyâ€™s conduct of research and development services as the research and development services are the primary component of the combined performance obligations. Revenue associated with the upfront payment will be recognized based on actual research and development costs incurred as a percentage of the estimated total research and development costs to be incurred over the expected term of the option period. Reimbursable research and development costs will be recognized as revenue as incurred.The Companyâ€™s policy is to periodically review the estimated aggregate research and development funding over the estimated option period when facts and circumstances change. The Companyâ€™s review in the second quarter of 2024 resulted in a revised estimate of the aggregate research and development funding over the estimated option period from $76.8 million to $70.8 million and an update to the transaction price from $102.6 million to $96.6 million. The lower estimate of the aggregate research and development funding is primarily driven by a shortening of the option period as a result of delivery of the interim analysis of the EQUATOR clinical study to Ono earlier than previously anticipated. The effect of this change in estimate was to increase revenue related to the amortization of the upfront payment in each of the three and six-month periods ended June 30, 2024 by $1.3 million. The Company recognized revenue of $13.9 million and $24.5 million under the Asset Purchase Agreement during the three and six months ended June 30, 2024, respectively. The Company recognized revenue of $9.1 million and $18.0 million under the Asset Purchase Agreement during the three and six months ended June 30, 2023, respectively. Such revenue was comprised of $9.2 million and $17.2 million associated with development funding for the three and six months ended June 30, 2024, respectively, and $4.7 million and $7.3 million associated with the amortization of the upfront payment for the three and six months ended June 30, 2024, respectively. As of June 30, 2024, aggregate deferred revenue related to the Asset Purchase Agreement was $8.4 million, which was classified as short-term on the condensed consolidated balance sheet. As of June 30, 2024, the Company has received $53.1 million in cash related to aggregate development funding from Ono. Biocon Collaboration and License AgreementIn May 2017, the Company entered into a collaboration and license agreement (which was amended in September 2018, April 2019, December 2019, April 2021 and November 2022), clinical supply agreement, investor rights agreement, and common stock purchase agreement (collectively License Agreements) with Biocon SA (subsequently assigned to Biocon Limited, or together, Biocon). Pursuant to the License Agreements, Biocon granted the Company an exclusive license to develop, make, have made, use, sell, have sold, offer for sale, import and otherwise exploit itolizumab and any pharmaceutical composition or preparation containing or comprising itolizumab that uses Biocon technology or Biocon know-how (collectively a Biocon Product) in the United States, Canada, Australia and New Zealand (collectively Equillium Territory). The Company also has the right to sublicense through multiple tiers to third parties, provided such sublicenses comply with the terms of the License Agreements and the Company provides Biocon a copy of each sublicense agreement within 30 days of execution. If the Company grants a third party a sublicense of its rights to develop and commercialize Biocon Products in Australia or New Zealand, the Company will be required to pay Biocon a high double-digit percentage of any upfront payment the Company receives from such sublicensee for such sublicense, as well as a high double-digit percentage of any additional payments the Company receives from such sublicensee for such sublicense, including but not limited to royalty payments on net sales of Biocon Products by such sublicensee. Under the License Agreements, the Company granted back to Biocon a license to use its technology and know-how related to itolizumab and Biocon Products in certain countries outside of the Equillium Territory. Pursuant to the License Agreements, Biocon agreed to be the Companyâ€™s exclusive supplier of itolizumab clinical drug product. Biocon will provide clinical drug product at no cost for up to three concurrent orphan indications until the Companyâ€™s first U.S. regulatory approval and all other clinical drug product at Bioconâ€™s cost. In consideration of the rights granted to the Company by Biocon, the Company issued Biocon a total of 2,316,134 shares of its common stock.In addition, the Company is obligated to pay Biocon up to an aggregate of $30 million in regulatory milestone payments upon the achievement of certain regulatory approvals and up to an aggregate of $565 million in sales milestone payments upon the achievement of first commercial sale of product and specified levels of product sales. The Company is also required to pay royalties on tiers of aggregate annual net sales of Biocon Products by the Company, the Company's affiliates and the Company's sublicensees in the United States and Canada at percentages from the mid-single digits to sub-teen double-digits and on tiers of aggregate annual net sales of Biocon Products by the Company and the Company's affiliates (but not the Company's sublicensees) in Australia and New Zealand, in each case, subject to adjustments in certain circumstances. Biocon is also required to pay the Company royalties at comparable percentages for sales of itolizumab (EQ001) outside of the Equillium Territory if the approvals in such geographies included or referenced the Companyâ€™s data including data from certain of the Companyâ€™s clinical studies, subject to adjustments in certain circumstances. Should Ono exercise its option to acquire the Company's rights to itolizumab (EQ001), as described below, the aforementioned milestone payments and royalties potentially owed to Biocon would become Onoâ€™s responsibility, and the potential royalties on sales of itolizumab outside of the Equillium Territory would be become Onoâ€™s right. Under the License Agreements, net sales are calculated on a country-by-country basis and are subject to adjustments, including whether the Biocon Product is sold in the form of a combination product. As of June 30, 2024, the Company has not made or received payments in connection with the milestones or royalties within the agreement. X - DefinitionCollaboration and license agreement. + ReferencesNo definition available. + Details Name: eq_CollaborationAndLicenseAgreementAbstract Namespace Prefix: eq_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for collaborative arrangements in which the entity is a participant, including a) information about the nature and purpose of such arrangements; b) its rights and obligations thereunder; c) the accounting policy for collaborative arrangements; and d) the income statement classification and amounts attributable to transactions arising from the collaborative arrangement between participants. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -SubTopic 10 -Topic 808 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479402/808-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -SubTopic 10 -Topic 808 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479402/808-10-50-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Topic 808 -Publisher FASB -URI https://asc.fasb.org/808/tableOfContent + Details Name: us-gaap_CollaborativeArrangementDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 23 R17.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Stockholders' Equity 6 Months Ended Jun. 30, 2024 Equity [Abstract] Â Stockholdersâ€™ Equity 9. Stockholdersâ€™ EquityAs of June 30, 2024, the Companyâ€™s authorized capital stock consisted of 200,000,000 shares of common stock, par value $0.0001 per share, and 10,000,000 shares of preferred stock, par value $0.0001 per share.The Company had 35,424,388 and 35,254,752 shares of common stock outstanding as of June 30, 2024 and December 31, 2023, respectively.2023 ATM Facility In October 2023, the Company entered into an at-the-market facility with Jefferies LLC (Jefferies), under which the Company may offer and sell shares of its common stock having an aggregate offering price of up to $21.95 million from time to time through Jefferies acting as the Companyâ€™s sales agent (the 2023 ATM Facility). As of the filing of this Quarterly Report on Form 10-Q, the Company has not sold any shares under the 2023 ATM Facility.Â Authorization of Stock Repurchase Program In July 2023, the Companyâ€™s board of directors authorized a stock repurchase program pursuant to which the Company may repurchase up to $7.5 million of shares of its common stock through December 31, 2024. Under the program, the Company may repurchase shares of common stock during the term of the program through open market transactions or such other transactions as the Companyâ€™s board of directors or designated committee thereof may approve from time to time. The timing and amount of repurchases, if any, will depend on a variety of factors, including the price of the Companyâ€™s common stock, alternative investment opportunities, the Companyâ€™s cash resources, restrictions under any of the Companyâ€™s agreements, corporate and regulatory requirements and market conditions. As of June 30, 2024, the Company had repurchased 298,385 shares of its common stock under the stock repurchase program for a total of $0.3 million. There have been no repurchases of common stock under the stock repurchase program during the six months ended June 30, 2024 or since June 30, 2024 and through the date of the filing of this Quarterly Report on Form 10-Q. The Company expects to fund any future repurchase of shares of its common stock, if any, under the program with existing cash and cash equivalents.Â 2024 Inducement Plan On March 6, 2024, upon the recommendation of the Compensation Committee of the Companyâ€™s board of directors, the Companyâ€™s board of directors adopted and approved the Companyâ€™s 2024 Inducement Plan (the Inducement Plan) to reserve 1,500,000 shares of the Company's common stock to be used exclusively for grants of equity awards to individuals that were not previously employees or directors of the Company (or who are returning to employment following a bona fide period of non-employment), as an inducement material to the individualâ€™s entry into employment with the Company, pursuant to Nasdaq Listing Rule 5635(c)(4). The Inducement Plan was adopted and approved without stockholder approval pursuant to Nasdaq Listing Rule 5635(c)(4). In addition, the Company's board of directors adopted and approved forms of Stock Option Grant Notice, Option Agreement and Notice of Exercise for use with the Inducement Plan. The terms and conditions of the Inducement Plan are substantially similar to the Companyâ€™s stockholder-approved 2018 Equity Incentive Plan (the 2018 Plan). As of June 30, 2024, there have been options to purchase 17,200 shares of the Companyâ€™s common stock granted from the Inducement Plan. These options were granted during the three months ended June 30, 2024. Repricing of Outstanding Options On August 7, 2023, the Companyâ€™s board of directors approved an option repricing, which was effective on August 14, 2023 (the Effective Date). The repricing applies to outstanding options to purchase shares of the Companyâ€™s common stock that, as of the Effective Date, were held by the Companyâ€™s employees, officers and certain non-employee directors (the Outstanding Options), to the extent such Outstanding Options have an exercise price in excess of the closing trading price of the Companyâ€™s common stock on the Effective Date, and were granted under the Companyâ€™s 2017 Equity Incentive Plan or 2018 Plan. As of the Effective Date, 6,628,589 of the Outstanding Options were repriced such that the exercise price per share for such Outstanding Options was reduced to the closing trading price of the Companyâ€™s common stock on the Effective Date, except that a premium exercise price will apply for certain exercises, as further described below. The Outstanding Options that were repriced on the Effective Date (the Repriced Options) included the Outstanding Options held by the Companyâ€™s executive officers and certain non-employee directors. If a Repriced Option is exercised prior to the Retention Period End Date (as defined below), or the optionholderâ€™s employment or service terminates under certain circumstances prior to the Retention Period End Date, the optionholder will be required to pay a premium price equivalent to the original exercise price per share of the Repriced Options. The â€œRetention Period End Dateâ€ means the earliest of (i) the date 18 months following the Effective Date, (ii) a Change in Control (as defined in the 2018 Plan), and (iii) the optionholderâ€™s termination of Continuous Service (as defined in the 2018 Plan) as a result of death, disability or certain other not for Cause (as defined in the 2018 Plan) terminations. In addition to the amendment to the exercise prices of the Repriced Options, any Repriced Options that were previously Incentive Stock Options were amended to become Nonstatutory Stock Options (each as defined in the 2018 Plan). There were no changes to the number of shares, the vesting schedule or the expiration date of the Repriced Options. The effect of the repricing resulted in a total incremental non-cash stock-based compensation expense of $1.3 million, which was calculated using the Black-Scholes option-pricing model, of which $0.8 million of the incremental non-cash stock-based compensation expense is associated with vested Repriced Options and will be recognized on a straight-line basis through the Retention Period End Date. The remaining $0.5 million of the incremental non-cash stock-based compensation expense is associated with unvested Repriced Options and will be recognized as follows: (a) if the Retention Period is greater than the remaining original vesting period of the Repriced Option, the incremental cost will be amortized on a straight-line basis through the Retention Period End Date or (b) if the Retention Period is less than the remaining original vesting term of the Repriced Option, the incremental cost will be amortized on a straight-line basis over the remaining original vesting period. During the three and six months ended June 30, 2024, the Company recognized incremental stock-based compensation expense totaling $0.2 million and $0.4 million, respectively, associated with the repricing which is included in general and administrative and research and development expense on the condensed consolidated statement of operations and comprehensive loss.Â Stock OptionsThe following table summarizes stock option activity during the six months ended June 30, 2024:Â Â Â Outstanding Options Â Â Weighted-Average Exercise PricePer Share Â Â WeightedAverageRemainingContractualTerm(in years) Â Â AggregateIntrinsic Value(in thousands) (a) Â Balances as of December 31, 2023 Â Â 7,031,075 Â Â $ 0.90 Â Â Â Â Â Â Â Granted Â Â 2,210,700 Â Â $ 0.79 Â Â Â Â Â Â Â Exercised Â Â - Â Â $ - Â Â Â Â Â Â Â Forfeitures and cancellations Â Â (57,848 ) Â $ 0.76 Â Â Â Â Â Â Â Balances as of June 30, 2024 Â Â 9,183,927 Â Â $ 0.87 Â Â Â 7.61 Â Â $ 19 Â Options exercisable as of June 30, 2024 Â Â 4,813,600 Â Â $ 0.96 Â Â Â 6.51 Â Â $ 8 Â (a) Aggregate intrinsic value in this table was calculated as the positive difference, if any, between the closing price per share of the Companyâ€™s common stock on June 28, 2024 of $0.69 and the price of the underlying options.At June 30, 2024, unamortized stock compensation for stock options was $4.7 million, with a weighted-average recognition period of 2.71 years.Stock-Based Compensation ExpenseThe non-cash stock-based compensation expense for all stock awards, net of forfeitures recognized as they occur, that was recognized in the condensed consolidated statements of operations is as follows (in thousands):Â Â Â Three Months EndedJune 30, Â Â Six Months EndedJune 30, Â Â Â 2024 Â Â 2023 Â Â 2024 Â Â 2023 Â Research and development Â $ 368 Â Â $ 377 Â Â $ 738 Â Â $ 787 Â General and administrative Â Â 584 Â Â Â 557 Â Â Â 1,186 Â Â Â 1,185 Â Total Â $ 952 Â Â $ 934 Â Â $ 1,924 Â Â $ 1,972 Â Common Stock Reserved for Future IssuanceCommon stock reserved for future issuance is as follows:Â Â Â June 30, Â Â December 31, Â Â Â 2024 Â Â 2023 Â Stock options issued and outstanding Â Â 9,183,927 Â Â Â 7,031,075 Â Warrants for common stock Â Â 1,366,141 Â Â Â 1,366,141 Â Awards available under the 2018 Equity Incentive Plan Â Â 203,549 Â Â Â 576,464 Â Awards available under the 2024 Inducement Plan Â Â 1,482,800 Â Â Â - Â Employee stock purchase plan Â Â 1,153,022 Â Â Â 979,383 Â Total Â Â 13,389,439 Â Â Â 9,953,063 Â 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 equity. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-14Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477968/946-235-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477968/946-235-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-6Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480237/815-40-50-6Reference 8: http://www.xbrl.org/2003/role/disclosureRef -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-S99-1Reference 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(e)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 10: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -Name Accounting Standards Codification -Publisher FASB -URI

https://asc.fasb.org/505/tableOfContentReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-14Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-14Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 16 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-16Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-18Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-18Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-18 + Details Name: us-gaap_StockholdersEquityNoteDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 24 R18.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Income Taxes 6 Months Ended Jun. 30, 2024 Income Tax Disclosure [Abstract] Â  Income Taxes 10. Income TaxesThe Company is subject to income tax in the United States (U.S.) as well as other tax jurisdictions in which it conducts business. Earnings from non-U.S. activities are subject to local country income tax. The Company does not provide for U.S. deferred income taxes on the undistributed earnings of its foreign subsidiaries as such earnings are reinvested indefinitely.The Companyâ€™s tax provision for interim periods is determined using an estimate of its annual effective tax rate, adjusted for discrete items arising in that quarter. In each quarter, the Company updates its estimate of the annual effective tax rate, and if the estimated annual tax rate changes, the Company makes a cumulative adjustment in that quarter. The Companyâ€™s quarterly tax provision, and its quarterly estimate of its annual effective tax rate, are subject to significant volatility due to several factors, including the Companyâ€™s ability to accurately predict its pre-tax income and loss in multiple jurisdictions. There was no income tax expense recorded for the three and six-month periods ended June 30, 2024. Income tax expense was $8,000 and $0.1 million for the three and six months ended June 30, 2023, respectively. The Companyâ€™s 2023 income tax expense was primarily attributable to domestic cash tax expense resulting from differences between book and tax treatment of certain items. The Company does not record a deferred tax provision as there is a full valuation allowance offsetting the Companyâ€™s net deferred tax assets. 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.I.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 25 R19.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Related Party Transactions 6 Months Ended Jun. 30, 2024 Related Party Transactions [Abstract] Â  Related Party Transactions 11. Related Party TransactionsÂ On April 7, 2022, the Company entered into an agreement with Biocon, who is a holder of more than 5% of the Companyâ€™s common stock, to collaborate on and co-fund a Phase 2 clinical study of itolizumab in subjects with ulcerative colitis that is being conducted by Biocon in India. The Company expects its share of the total clinical study costs will be approximately $1.5 million. During each of the three-month periods ended June 30, 2024 and 2023, the Company recognized $0.2 million and $0.1 million, respectively, of research and development expense related to its portion of the total clinical study costs. During each of the six-month periods ended June 30, 2024 and 2023, the Company recognized $0.4 million and $0.2 million, respectively, of research and development expense related to its portion of the total clinical study costs. As of June 30, 2024 and December 31, 2023, the Company had accrued expenses totaling $0.3 million and $0.4 million, respectively, and $0.3 million and no amounts invoiced, respectively, by and payable to Biocon related to the Companyâ€™s portion of the total clinical study costs. In February 2020, the Company entered into a master services agreement with Syngene International Limited (Syngene), a wholly-owned subsidiary of Biocon, for CMC services associated with itolizumab development (the Syngene MSA). In July 2023, the Company issued a signed work order under the Syngene MSA totaling $5.4 million for CMC activities related to the development of a pre-filled syringe product presentation for itolizumab. Of the total work order value, $0.7 million is a firm commitment as of June 30, 2024. In addition, the Company is working with Biocon on several CMC projects in preparation for a potential BLA filing related to itolizumab and has entered into several purchase orders totaling approximately $6.1 million to support these CMC projects. During the three and six months ended June 30, 2024, the Company recognized research and development expenses totaling $1.1 million and $2.1 million, respectively, related to these CMC agreements. During the three and six months ended June 30, 2023, there were no material research and development expenses recognized related to these CMC agreements. As of June 30, 2024 and December 31, 2023, the Company had accrued expenses totaling $0.4 million and $0.7 million, respectively, and $1.2 million and an immaterial amount, respectively, was invoiced by and payable to Biocon and Syngene. Aforementioned expenses associated with work performed by Biocon or its affiliates related to itolizumab development during the Ono option period are reimbursed by Ono pursuant to the terms of the Asset Purchase Agreement. The Company classifies its accruals related to these activities as accrued expenses on the accompanying condensed consolidated balance sheets. The Company classifies amounts invoiced by and payable to Biocon and Syngene as accounts payable on the accompanying condensed consolidated balance sheets. X - ReferencesNo definition available. + Details Name: us-gaap_RelatedPartyTransactionsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for related party transactions. Examples of related party transactions include transactions between (a) a parent company and its subsidiary; (b) subsidiaries of a common parent; (c) and entity and its principal owners; and (d) affiliates. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-5Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-6Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477968/946-235-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477968/946-235-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1Reference 7: 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)(g)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 8: 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)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 9: 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)(e)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/850/tableOfContentReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-6Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1 + Details Name: us-gaap_RelatedPartyTransactionsDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 26 R20.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Summary of Significant Accounting Policies (Policies) 6 Months Ended Jun. 30, 2024 Accounting Policies [Abstract] Â  Recently Issued and Adopted Accounting Pronouncements Recently Issued and Adopted Accounting Pronouncements In October 2021, the FASB issued ASU 2021-08, Business Combinations (Topic 805): Accounting for Contract Assets and Contract Liabilities from Contracts with Customers, which requires an acquirer to recognize and measure contract assets and liabilities acquired in a business combination in accordance with Revenue from Contracts with Customers (Topic 606) rather than adjust them to fair value at the acquisition date. This update is effective beginning with the Companyâ€™s 2024 fiscal year annual reporting period. The Company adopted ASU 2021-08 on January 1, 2024 on a prospective basis. The adoption of this standard did not have a material impact on the Companyâ€™s condensed consolidated financial statements.Â In November 2023, the FASB issued ASU 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures, which updates reportable segment disclosure requirements primarily through enhanced disclosures about significant segment expenses. The amendments are effective for fiscal years beginning after December 15, 2023, and for interim periods within fiscal years beginning after December 15, 2024. Early adoption is permitted. The amendments should be applied retrospectively to all prior periods presented in the financial statements. The Company is currently assessing the impact this standard will have on the Companyâ€™s condensed consolidated financial statements.In December 2023, the FASB issued ASU 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures. ASU 2023-09 requires annual disclosures of specific categories in the rate reconciliation, additional information for reconciling items that meet a quantitative threshold and a disaggregation of income taxes paid, net of refunds. ASU 2023-09 also eliminates certain existing disclosure requirements related to uncertain tax positions and unrecognized deferred tax liabilities. ASU 2023-09 is effective for the Company beginning with the Company's Annual Report on Form 10-K for the year ending December 31, 2025. Early adoption is permitted. ASU 2023-09 should be applied prospectively. Retrospective adoption is permitted. The Company is currently assessing the impact this standard will have on the Companyâ€™s condensed consolidated financial statements.No other new accounting pronouncements or legislation issued or effective as of June 30, 2024 have had, or are expected to have, a material impact on the Companyâ€™s condensed consolidated financial statements. Use of Estimates Use of Estimates The preparation of the Companyâ€™s condensed consolidated financial statements requires the Company to make estimates and assumptions that impact the reported amounts of assets, liabilities and expenses and the disclosure of contingent assets and liabilities in the condensed consolidated financial statements and accompanying notes. Significant estimates in the Companyâ€™s condensed consolidated financial statements relate to accrued research and development expense, expected refunds from the Australian Taxation Office for eligible research and development activities, revenue recognition and the valuation of equity awards. Management evaluates its estimates on an ongoing basis. Although estimates are based on the Companyâ€™s historical experience, knowledge of current events, and actions it may undertake in the future, actual results may ultimately materially differ from these estimates and assumptions. Concentration of Credit Risk and Off-Balance Sheet Risk Concentration of Credit Risk and Off-Balance Sheet RiskFinancial instruments which potentially subject the Company to significant concentration of credit risk consist of cash and cash equivalents and short-term investments. The Company maintains deposits in federally insured financial institutions in which the majority of deposits are in excess of federally insured limits. The Company has not experienced any losses in such accounts, and management believes that the Company is not exposed to significant credit risk due to the financial position of the depository institutions in which those deposits are held. The Companyâ€™s investment policy includes guidelines for the quality of the related institutions and financial instruments and defines allowable investments that the Company may invest in, which the Company believes minimizes the exposure to concentration of credit risk. Comprehensive Loss Comprehensive LossThe Company is required to report all components of comprehensive loss, including net loss, in the condensed consolidated financial statements in the period in which they are recognized. Comprehensive loss is defined as the change in equity during a period from transactions and other events and circumstances from non-owner sources, including unrealized gains and losses on investments and foreign currency translation gains and losses. Other comprehensive income, net includes unrealized gains or losses on short-term investments as well as foreign currency translation gains or losses. Cash and Cash Equivalents Cash and Cash EquivalentsCash and cash equivalents include cash in readily available checking and savings accounts, and money market funds. The Company considers all highly liquid investments with an original maturity of three months or less from the date of purchase to be cash equivalents. At June 30, 2024 and December 31, 2023, the Company's cash and cash equivalents were primarily comprised of money market funds. Short-Term Investments Short-Term InvestmentsAvailable-for-sale securities are carried at fair value, with the unrealized gains and losses reported in comprehensive loss. The amortized cost of available-for-sale debt securities is adjusted for amortization of premiums and accretion of discounts to maturity. Such amortization and accretion are included in interest income. Realized gains and losses and declines in value judged to be other-than-temporary, if any, on available-for-sale securities are included in other income or expense. The cost of securities sold is based on the specific identification method. Interest and dividends on securities classified as available-for-sale are included in interest income. Accounts Receivable Accounts ReceivableAccounts receivable includes trade accounts receivables from the Ono Asset Purchase Agreement (see Note 8). Reimbursable costs that have not been invoiced as of the balance sheet date are recorded as unbilled accounts receivable. As of June 30, 2024 and December 31, 2023, the Company had unbilled accounts receivable totaling $5.9 million and $3.7 million, respectively, classified as accounts receivable on its condensed consolidated balance sheet. The Company makes judgments as to its ability to collect outstanding receivables and provide an allowance for receivables when collection becomes doubtful. Allowance for credit risk for accounts receivable is established based on various factors including credit profiles of the Companyâ€™s customers, historical payments and current economic trends. The Company reviews its allowance for accounts receivable by assessing individual accounts receivable over a specific aging and amount. The estimate of expected credit losses is based

on information about past events, current economic conditions, and forecasts of future economic conditions that affect the collectability. Accounts receivable is written-off on a case by case basis, net of any amounts that may be collected. As of June 30, 2024 and December 31, 2023, no credit losses have been recorded by the Company. Prepaid Expenses and Other Current Assets Prepaid Expenses and Other Current Assets Â Prepaid expenses and other current assets consisted of the following (in thousands):Â Â June 30, Â Â December 31, Â Â 2024 Â Â 2023 Â Australian research and development tax incentive $ 692 Â Â $ 2,054 Â Prepaid clinical development Â 556 Â Â Â 1,008 Â Prepaid insurance Â 250 Â Â Â 532 Â Other receivables Â 407 Â Â Â 497 Â Prepaid other Â 473 Â Â Â 422 Â Other current assets Â 317 Â Â Â 235 Â Total prepaid expenses and other current assets $ 2,695 Â Â $ 4,748 Â Property and Equipment Property and Equipment Property and equipment is stated at cost and depreciated using the straight-line method over the estimated useful lives of the assets (generally three to five years). Leases LeasesThe Company determines if an arrangement is a lease at inception. Lease right-of-use assets represent the Company's right to use an underlying asset for the lease term and lease liabilities represent the Company's obligation to make lease payments arising from the lease. For operating leases with an initial term greater than 12 months, the Company recognizes operating lease right-of-use assets and operating lease liabilities based on the present value of lease payments over the lease term at the commencement date. Operating lease right-of-use assets are comprised of the lease liability plus any lease payments made and excludes lease incentives. Lease terms include options to renew or terminate the lease when the Company is reasonably certain that the renewal option will be exercised or when it is reasonably certain that the termination option will not be exercised. For the Company's operating leases, if the interest rate used to determine the present value of future lease payments is not readily determinable, the Company estimates its incremental borrowing rate as the discount rate for the lease. The Company's incremental borrowing rate is estimated to approximate the interest rate on a collateralized basis with similar terms and payments, and in similar economic environments. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The Company has elected the practical expedient to not separate lease and non-lease components. Impairment of Long-Lived Assets Impairment of Long-Lived AssetsLong-lived assets consist primarily of property and equipment. An impairment loss is recorded if and when events and circumstances indicate that assets might be impaired and the undiscounted cash flows estimated to be generated by those assets are less than the carrying amount of those assets. While the Companyâ€™s current and historical operating losses and negative cash flows are indicators of impairment, management believes that future cash flows to be received support the carrying value of its long-lived assets and, accordingly, has not recognized any impairment losses since inception. Accrued Research and Development Expense Accrued Research and Development Expense The Company is required to estimate its expenses resulting from its obligations under contracts with vendors, consultants and contract research organizations, in connection with conducting research and development activities. The financial terms of these contracts are subject to negotiations, which vary from contract to contract and may result in payment flows that do not match the periods over which materials or services are provided under such contracts. The Company reflects research and development expenses in its condensed consolidated financial statements by matching those expenses with the period in which services and efforts are expended. The Company accounts for these expenses according to the progress of the preclinical or clinical study as measured by the timing of various aspects of the study or related activities. The Company determines accrual estimates through review of the underlying contracts along with preparation of financial models taking into account discussions with research and other key personnel as to the progress of studies, or other services being conducted. During the course of a study, the Company adjusts its rate of expense recognition if actual results differ from its estimates. The Company classifies its estimates for accrued research and development expenses as accrued expenses on the accompanying condensed consolidated balance sheet. Australian Research and Development Tax Incentive Australian Research and Development Tax IncentiveEquillium Australia Pty Ltd (Equillium Australia), a wholly-owned subsidiary of Equillium, Inc., is eligible under the Australian Research and Development Tax Incentive Program (the Tax Incentive) to obtain a cash refund from the Australian Taxation Office (ATO) for eligible research and development expenditures. The cash refund is received by Equillium Australia upon filing of a Tax Incentive claim in connection with Equillium Australiaâ€™s annual income tax return.Â The Tax Incentive is a self-assess program whereby Equillium Australia must assess each year (i) if the entity is eligible, (ii) if the specific research and development activities are eligible and (iii) if the individual research and development expenditures have nexus to such research and development activities. Equillium Australia evaluates its eligibility under the Tax Incentive as of each balance sheet date based on the most current and relevant data available. Equillium Australia is able to continue to claim refunds under the Tax Incentive for as long as it remains eligible and continues to incur eligible research and development expenditures. Although Equillium Australia believes that it has complied with all relevant conditions of eligibility under the program for all periods claimed, the ATO has the right to review Equillium Australiaâ€™s qualifying programs and related expenditures for a period of up to four years. Additionally, the period open for review is indefinite if the ATO suspects fraud. If such a review were to occur, the ATO may have different interpretations of certain eligibility requirements. If the ATO disagreed with Equillium Australiaâ€™s assessments and any related subsequent appeals, it could require adjustment to and potential repayment of current or previous yearsâ€™ claims already received. If Equillium Australia was unable to demonstrate a reasonably arguable position taken on such claims, the ATO could also assess penalties and interest on potential adjustment amounts. The Company has not provided any allowance for any such potential adjustments, should they occur in the future. The estimated Tax Incentive refund amounts are recognized as a reduction to research and development expense when there is reasonable assurance that the Tax Incentive refund amounts will be received, the relevant expenditure has been incurred, and the amount can be reliably measured. During the three months ended June 30, 2024 and 2023, the Company recorded $0.4 million and $0.5 million, respectively, as a reduction to research and development expenses related to the Tax Incentive. During the six months ended June 30, 2024 and 2023, the Company recorded $1.4 million and $1.2 million, respectively, as a reduction to research and development expenses related to the Tax Incentive. The Company classifies its estimate for the Tax Incentive as prepaid expenses and other current assets on the accompanying condensed consolidated balance sheet. As of June 30, 2024 and December 31, 2023, the Company recorded $0.7 million and $2.1 million within prepaid and other current assets attributed to the Tax Incentive, respectively. Revenue Recognition Revenue RecognitionThe Company recognizes revenue in a manner that depicts the transfer of control of a product or a service to a customer and reflects the amount of the consideration the Company is entitled to receive in exchange for such product or service. In doing so, the Company follows a five-step approach: (i) identify the contract with a customer, (ii) identify the performance obligations in the contract, (iii) determine the transaction price, (iv) allocate the transaction price to the performance obligations, and (v) recognize revenue when (or as) the customer obtains control of the product or service. The Company considers the terms of a contract and all relevant facts and circumstances when applying the revenue recognition standard. The Company applies the revenue recognition standard, including the use of any practical expedients, consistently to contracts with similar characteristics and in similar circumstances.A customer is a party that has entered into a contract with the Company, where the purpose of the contract is to obtain a product or a service that is an output of the Companyâ€™s ordinary activities in exchange for consideration. To be considered a contract, (i) the contract must be approved (in writing, orally, or in accordance with other customary business practices), (ii) each partyâ€™s rights regarding the product or the service to be transferred can be identified, (iii) the payment terms for the product or the service to be transferred can be identified, (iv) the contract must have commercial substance (that is, the risk, timing or amount of future cash flows is expected to change as a result of the contract), and (v) it is probable that the Company will collect substantially all of the consideration to which it is entitled to receive in exchange for the transfer of the product or the service. A performance obligation is defined as a promise to transfer a product or a service to a customer. The Company identifies each promise to transfer a product or a service (or a bundle of products or services, or a series of products and services that are substantially the same and have the same pattern of transfer) that is distinct. A product or a service is distinct if both (i) the customer can benefit from the product or the service either on its own or together with other resources that are readily available to the customer and (ii) the Companyâ€™s promise to transfer the product or the service to the customer is separately identifiable from other promises in the contract. Each distinct promise to transfer a product or a service is a unit of accounting for revenue recognition. If a promise to transfer a product or a service is not separately identifiable from other promises in the contract, such promises should be combined into a single performance obligation. The transaction price is the amount of consideration the Company is entitled to receive in exchange for the transfer of control of a product or a service to a customer. To determine the transaction price, the Company considers the existence of any significant financing component, the effects of any variable elements, noncash considerations and consideration payable to the customer. If a significant financing component exists, the transaction price is adjusted for the time value of money. If an element of variability exists, the Company must estimate the consideration it expects to receive and uses that amount as the basis for recognizing revenue as the product or the service is transferred to the customer. There are two methods for determining the amount of variable consideration: (i) the expected value method, which is the sum of probability-weighted amounts in a range of possible consideration amounts, and (ii) the mostly likely amount method, which identifies the single most likely amount in a range of possible consideration amounts. If a contract has multiple performance obligations, the Company allocates the transaction price to each distinct performance obligation in an amount that reflects the consideration the Company is entitled to receive in exchange for satisfying each distinct performance obligation. For each distinct performance obligation, revenue is recognized when (or as) the Company transfers control of the product or the service applicable to such performance obligation. In those instances where the Company first receives consideration in advance of satisfying its performance obligation, the Company classifies such consideration as deferred revenue until (or as) the Company satisfies such performance obligation. In those instances where the Company first satisfies its performance obligation prior to its receipt of consideration, the consideration is recorded as accounts receivable.The Company expenses incremental costs of obtaining and fulfilling a contract as and when incurred if the expected amortization period of the asset that would be recognized is one year or less, or if the amount of the asset is immaterial. Otherwise, such costs are capitalized as contract assets if they are incremental to the contract and amortized to expense proportionate to revenue recognition of the underlying contract. Contract Assets Contract Assets The Company does not have material amounts of contract assets since revenue is recognized as control of goods is transferred or as services are performed. There are a small number of research and development services that may occur over a period of time, but that period of time is generally very short in duration. Any contract assets that may arise are recorded in accounts receivable in the Companyâ€™s condensed consolidated balance sheet net of an allowance for credit losses. The Company's contract assets include trade accounts receivables from the Ono Asset Purchase Agreement (see Note 8). Reimbursable costs that have not been invoiced as of the balance sheet date are recorded as unbilled accounts receivable. As of June 30, 2024 and December 31, 2023, the Company had unbilled accounts receivable totaling $5.9 million and $3.7 million, respectively, classified as accounts receivable on its condensed consolidated balance sheets. Contract Liabilities Contract LiabilitiesThe Companyâ€™s contract liabilities consist of advance payments and deferred revenue. The Company classifies advance payments and deferred revenue as current or noncurrent based on the timing of when it expects to recognize revenue. Generally, all contract liabilities are expected to be recognized within one year and are included in deferred revenue in the Companyâ€™s condensed consolidated balance sheet. The noncurrent portion of deferred revenue is included and separately disclosed in the Companyâ€™s condensed consolidated balance sheet. Acquired In-Process Research and Development Expense Acquired In-Process Research and Development ExpenseThe Company has acquired, and may continue to acquire, the rights to develop new product candidates. Payments to acquire a new product candidate, as well as future milestone payments associated with asset acquisitions in which contingent payments are resolved are immediately expensed as acquired in-process research and development provided that the product candidate has not achieved regulatory approval for marketing and, absent obtaining such approval, has no alternative future use. Research and Development Research and Development Research and development expenses include salaries and related overhead expenses, non-cash stock-based compensation expense, external research and development expenses incurred under arrangements with third parties, costs of services performed by consultants and contract research organizations, regulatory costs including those related to preparing and filing INDs with the FDA, pharmacovigilance costs related to drug safety monitoring and reporting, and external expenses related to CMC, formulation and device development, and supply of drug product. Research and development costs are expensed as incurred. Patent Costs Patent Costs The Company expenses all costs as incurred in connection with patent applications (including direct application fees, and the legal and consulting expenses related to making such applications) and such costs are included in general and administrative expenses in the condensed consolidated statement of operations. Stock-Based Compensation Stock-Based Compensation The Company measures employee and non-employee stock-based awards, including stock options and stock purchase rights, at grant-date fair value and records compensation expense on a straight-line basis over the vesting period of the award. The Company uses the Black-Scholes option pricing model to value its stock option awards. Estimating the fair value of stock option awards requires management to apply judgment and make estimates of certain assumptions, including the volatility of the Companyâ€™s common stock, the expected term of the Companyâ€™s stock options, the expected dividend yield and the fair value of the Companyâ€™s common stock on the measurement date. As a result, if factors change and management uses different assumptions, stock-based compensation expense could be materially different for future awards. Income Taxes Income TaxesThe Company accounts for income taxes under the asset and liability method, which requires the recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the condensed consolidated financial statements. Under this method, deferred tax assets and liabilities are determined on the basis of the differences between the condensed consolidated financial statements and tax basis of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse. The effect of a change in tax rates on deferred tax assets and liabilities is recognized in income in the period that includes the enactment date.The Company recognizes deferred tax assets to the extent that the Company believes these assets are more likely than not to be realized. In making such a determination, management considers all available positive and negative evidence, including future reversals of existing taxable temporary differences, projected future taxable income, tax-planning strategies, and results of recent operations. If management determines that the Company would be able to realize its deferred tax assets in the future in excess of their net recorded amount, management would make an adjustment to the deferred tax asset valuation allowance, which would reduce the provision for income taxes.Pursuant to the Internal Revenue Code of 1986, as amended (IRC), specifically Sections 382 and 383, the Companyâ€™s ability to use tax attribute carryforwards to offset future taxable income is limited if the Company experiences a cumulative change in ownership of more than 50% within a three-year testing period. The Company has not completed an ownership change analysis pursuant to IRC Section 382 subsequent to June 30, 2023 and may also experience ownership changes in the future as a result of subsequent shifts in stock ownership. If ownership changes within the meaning of IRC Section 382 are identified as having occurred, the amount of remaining tax attribute carryforwards available to offset future taxable income and income tax expense in future years may be significantly restricted or eliminated, including those acquired through Bioniz. Further, the Companyâ€™s deferred tax assets associated with such tax attributes could be significantly reduced or eliminated upon realization of an ownership change within the meaning of IRC Section 382. If eliminated, the related asset would be removed from the deferred tax asset schedule, with a corresponding reduction in the valuation allowance. Additionally, limitations on the utilization of the Companyâ€™s tax attribute carryforwards can increase the amount of taxable income and current income tax expense recognized. Due to the existence of the valuation allowance, ownership change limitations that are not significant may not impact the Company's effective tax rate.The Tax Cuts and Jobs Act of 2017 amended IRC Section 174 to eliminate the immediate expensing of research and experimental (R&E) expenditures for amounts paid or incurred in tax years beginning after December 31, 2021. The rules of IRC Section 174, as amended, require taxpayers to charge their R&E expenditures and software development costs (collectively, R&E expenditures) to a capital account. Capitalized costs are required to be amortized over five or fifteen years for research performed within the United States or foreign jurisdictions, respectively. The Company records uncertain tax positions on the basis of a two-step process whereby (1) management determines whether it is more likely than not that the tax positions will be sustained on the basis of the technical merits of the position and (2) for those tax positions that meet the more- likely-than-not recognition threshold, management recognizes the largest amount of tax benefit that is more than 50 percent likely to be realized upon ultimate settlement with the related tax authority. The Company recognizes interest and penalties related to unrecognized tax benefits within income tax expense. Any accrued interest and penalties are included within the related tax liability. Net Income (Loss) per Share Net Income (Loss) per Share Basic net income (loss) per share is calculated by dividing the net income (loss) by the weighted-average number of common shares outstanding for the period. Diluted net income (loss) per share is calculated by dividing the net income (loss) by the sum of the weighted average number of common shares outstanding and potentially dilutive common shares outstanding for the period. The Companyâ€™s potentially dilutive securities include outstanding options under the Companyâ€™s 2018 Equity Incentive Plan, 2024 Inducement Plan and outstanding warrants to purchase common stock. Potentially dilutive common shares are only included when their effect is dilutive. In loss periods, basic and diluted loss per share are identical since the effect of potentially dilutive securities is anti-dilutive and therefore excluded. Potentially dilutive common shares from options and warrants are determined using the average share price for each period under the treasury stock method. In addition, proceeds from exercises of options and warrants and the average amount of unrecognized compensation expenses are assumed to be used to

repurchase shares. The following table presents the weighted-average number of common shares used to calculate basic and diluted net income (loss) per share:Â Â Three Months EndedJune 30, Â Â Six Months EndedJune 30, Â Â 2024 Â Â Â 2023 Â Â 2024 Â Â Â 2023 Â Weighted-average number of common shares used in calculating basic net income (loss) per share Â 35,292,035 Â Â Â Â 34,449,769 Â Â Â 35,273,394 Â Â Â Â 34,432,057 Â Weighted average number of common shares used in calculating diluted net income (loss) per share Â 36,589,774 Â Â Â Â 34,449,769 Â Â Â 35,273,394 Â Â Â Â 34,432,057 Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Anti-dilutive shares: Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Common stock options Â 7,886,188 Â Â Â Â 7,317,199 Â Â Â 9,183,927 Â Â Â Â 7,317,199 Â Common stock warrants Â 1,366,141 Â Â Â Â 1,366,141 Â Â Â 1,366,141 Â Â Â Â 1,366,141 Â Potentially dilutive shares excluded from calculation due to antidilutive effect Â 9,252,329 Â Â Â Â 8,683,340 Â Â Â 10,550,068 Â Â Â Â 8,683,340 Â X - DefinitionAccrued research and development expense policy. + ReferencesNo definition available. + Details Name: eq_AccruedResearchAndDevelopmentExpensePolicyTextBlock Namespace Prefix: eq_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionAustralian research and development tax incentive policy. + ReferencesNo definition available. + Details Name: eq_AustralianResearchAndDevelopmentTaxIncentivePolicyTextBlock Namespace Prefix: eq_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionContract assets policy. + ReferencesNo definition available. + Details Name: eq_ContractAssetsPolicyPolicyTextBlock Namespace Prefix: eq_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionContract liabilities policy. + ReferencesNo definition available. + Details Name: eq_ContractLiabilitiesPolicyPolicyTextBlock Namespace Prefix: eq_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionPatent costs. + ReferencesNo definition available. + Details Name: eq_PatentCostsPolicyTextBlock Namespace Prefix: eq_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for Prepaid expenses and other current assets. + ReferencesNo definition available. + Details Name: eq_PrepaidExpensesAndOtherCurrentAssetsPolicyPolicyTextBlock Namespace Prefix: eq_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for short-term investments. + ReferencesNo definition available. + Details Name: eq_ShortTermInvestmentsPolicyTextBlock Namespace Prefix: eq_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionDisclosure 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. + ReferencesReference 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:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for comprehensive income. + ReferencesNo definition available. + Details Name: us-gaap_ComprehensiveIncomePolicyPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for credit risk. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 942 -SubTopic 825 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478898/942-825-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-1 + Details Name: us-gaap_ConcentrationRiskCreditRisk Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure 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. + ReferencesReference 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/1943274/2147482662/260-10-50-1Reference 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/1943274/2147482662/260-10-50-1Reference 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:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure 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. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 360 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 5.CC) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480091/360-10-S99-2Reference 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:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for costs assigned to identifiable tangible and intangible assets of an acquired entity to be used in the research and development activities of the combined enterprise. An entity also may disclose the appraisal method or significant assumptions used to value acquired research and development assets. + ReferencesNo definition available. + Details Name: us-gaap_InProcessResearchAndDevelopmentPolicy Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for income taxes, which may include its accounting policies for recognizing and measuring deferred tax assets and liabilities and related valuation allowances, recognizing investment tax credits, operating loss carryforwards, tax credit carryforwards, and other carryforwards, methodologies for determining its effective income tax rate and the characterization of interest and penalties in the financial statements. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-20Reference 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/1943274/2147482685/740-10-50-19Reference 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/1943274/2147482525/740-10-45-25Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(h)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 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/1943274/2147482685/740-10-50-17Reference 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/1943274/2147482685/740-10-50-9Reference 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/1943274/2147482525/740-10-45-28Reference 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: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 costs it has incurred (1) in a planned search or critical investigation aimed at discovery of new knowledge with the hope that such knowledge will be useful in developing a new product or service, a new process or technique, or in bringing about a significant improvement to an existing product or process; or (2) to translate research findings or other knowledge into a plan or design for a new product or process or for a significant improvement to an existing product or process. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 730 -SubTopic 10 -Name Accounting Standards Codification -Section 05 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483044/730-10-05-1 + Details Name: us-gaap_ResearchAndDevelopmentExpensePolicy Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for revenue. Includes revenue from contract with customer and from other sources. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-4Reference 3: 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/1943274/2147483426/235-10-50-4 + Details Name: us-gaap_RevenueRecognitionPolicyTextBlock 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/1943274/2147482861/275-10-50-11Reference 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 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-8 + Details Name: us-gaap_UseOfEstimates Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 27 R21.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Summary of Significant Accounting Policies (Tables) 6 Months Ended Jun. 30, 2024 Accounting Policies [Abstract] Â Summary of Weighted-Average Number of Common Shares Used to Calculate Basic and Diluted Net Income Loss Per Share The following table presents the weighted-average number of common shares used to calculate basic and diluted net income (loss) per share:Â Â Three Months EndedJune 30, Â Â Six Months EndedJune 30, Â Â 2024 Â Â Â 2023 Â Â 2024 Â Â Â 2023 Â Weighted-average number of common shares used in calculating

basic net income (loss) per share Â  35,292,035 Â Â Â Â  34,449,769 Â Â Â  35,273,394 Â Â Â Â  34,432,057 Â  Weighted average number of common shares used in calculating diluted net income (loss) per share Â  36,589,774 Â Â Â Â  34,449,769 Â Â Â  35,273,394 Â Â Â Â  34,432,057 Â Â Â Â

https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 848 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (a)(3)(iii)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483550/848-10-65-2Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 848 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (a)(3)(iii)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483550/848-10-65-2Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 848 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483550/848-10-65-2Reference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 848 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483550/848-10-65-2Reference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 848 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483550/848-10-65-1Reference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 8 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479832/842-10-65-8Reference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 50 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477123/405-50-65-1Reference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482477/820-10-65-13Reference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482477/820-10-65-13Reference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 5 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479654/326-10-65-5Reference 34: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 5 -Subparagraph (b) -Publisher FASB -URI 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It also includes other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and effectively may withdraw funds at any time without prior notice or penalty. Cash equivalents, excluding items classified as marketable securities, include short-term, highly liquid Investments that are both readily convertible to known amounts of cash, and so near their maturity that they present minimal risk of changes in value because of changes in interest rates. Generally, only investments with original maturities of three months or less qualify under that definition. Original maturity means original maturity to the entity holding the investment. For example, both a three-month US Treasury bill and a three-year Treasury note purchased three months from maturity qualify as cash equivalents. However, a Treasury note purchased three years ago does not become a cash equivalent when its remaining maturity is three months. Short-term investments, exclusive of cash equivalents, generally consist of marketable securities intended to be sold within one year (or the normal operating cycle if longer) and may include trading securities, available-for-sale securities, or held-to-maturity securities (if maturing within one year), as applicable. + 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 + Details Name: us-gaap_CashCashEquivalentsAndShortTermInvestments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionIndicates (true false) whether accounting standards update was adopted. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 1 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xbrli:booleanItemType Balance Type: na Period Type: instant X - DefinitionDate accounting standards update was adopted, in YYYY-MM-DD format. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476173/280-10-65-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 9 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482615/740-10-65-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 105 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479343/105-10-65-7Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-5Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 848 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483550/848-10-65-2Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 848 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483550/848-10-65-1Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 8 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479832/842-10-65-8Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 50 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477123/405-50-65-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482477/820-10-65-13Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482477/820-10-65-13Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 5 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479654/326-10-65-5Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 5 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479654/326-10-65-5Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 5 -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479654/326-10-65-5Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479845/805-20-65-3Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 3 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479845/805-20-65-3Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 3 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479845/805-20-65-3Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479654/326-10-65-4Reference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 4 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479654/326-10-65-4Reference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 926 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483194/926-20-65-2Reference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 926 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483194/926-20-65-2Reference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 34: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479654/326-10-65-2Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 65 -Paragraph 3 -Subparagraph (a) -SubTopic 10 -Topic 326 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479654/326-10-65-3Reference 36: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 65 -Paragraph 3 -Subparagraph (b) -SubTopic 10 -Topic 326 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479654/326-10-65-3Reference 37: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476166/350-60-65-1Reference 38: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section 50 -Paragraph 3 -SubTopic 10 -Topic 250 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3 + Details Name: us-gaap_ChangeInAccountingPrincipleAccountingStandardsUpdateAdoptionDate Namespace Prefix: us-gaap_ Data Type: xbrli:dateItemType Balance Type: na Period Type: instant X - DefinitionIndicates (true false) whether effect from applying amendment to accounting standards is immaterial. + ReferencesReference 1: 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 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 4 -Subparagraph (e)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479654/326-10-65-4Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480530/250-10-S99-3 + Details Name: us-gaap_ChangeInAccountingPrincipleAccountingStandardsUpdateImmaterialEffect Namespace Prefix: us-gaap_ Data Type: xbrli:booleanItemType Balance Type: na 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 808 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479402/808-10-50-1 + Details Name: us-gaap_CollaborativeArrangementsAndNoncollaborativeArrangementTransactionsLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_AdjustmentsForNewAccountingPronouncementsAxis=us-gaap_AccountingStandardsUpdate202108Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AdjustmentsForNewAccountingPronouncementsAxis=us-gaap_AccountingStandardsUpdate202307Member Namespace Prefix: Data Type: na Balance Type: Period Type: XML 33 R27.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Summary of Significant Accounting Policies - Additional Information (Details) - USD ($) $ in Thousands 3 Months Ended 6 Months Ended 12 Months Ended Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Dec. 31, 2023 Summary Of Significant Accounting Policies [Line Items] Â Â Â Â Â Allowance for credit losses $ 0 Â $ 0 Â $ 0 Accounts receivable 5,893 Â $ 5,893 Â 3,735 Research and experimental expenditures capitalized cost amortization period Â Â 5 years Â Â Prepaid expenses and other current assets tax incentive Â Â $ 700 Â $ 2,100 Australian Taxation Office | Australian Research and Development Tax Incentive Program Â Â Â Â Â Summary Of Significant Accounting Policies [Line Items] Â Â Â Â Â Research and development tax incentive $ 400 $ 500 $ 1,400 $ 1,200 Â Foreign Â Â Â Â Â Summary Of Significant Accounting Policies [Line Items] Â Â Â Â Â Research and experimental expenditures capitalized cost amortization period Â Â 15 years Â Â Minimum Â Â Â Â Â Summary Of Significant Accounting Policies [Line Items] Â Â Â Â Â Property and equipment, useful lives 3 years Â 3 years Â Â Percentage of tax benefit to be realized upon ultimate settlement with tax authority Â Â 50.00% Â Â Maximum Â Â Â Â Â Summary Of Significant Accounting Policies [Line Items] Â Â Â Â Â Property and equipment, useful lives 5 years Â 5 years Â Â X - DefinitionPercentage of tax benefit to be realized upon ultimate settlement with tax authority. + ReferencesNo definition available. + Details Name: eq_PercentageOfTaxBenefitToBeRealizedUponUltimateSettlementWithTaxAuthority Namespace Prefix: eq_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionPrepaid expenses and other current assets tax incentive. + ReferencesNo definition available. + Details Name: eq_PrepaidExpensesAndOtherCurrentAssetsTaxIncentive Namespace Prefix: eq_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionResearch and development tax incentive. + ReferencesNo definition available. + Details Name: eq_ResearchAndDevelopmentTaxIncentive Namespace Prefix: eq_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionResearch and experimental expenditures capitalized cost amortization period. + ReferencesNo definition available. + Details Name: eq_ResearchAndExperimentalExpendituresCapitalizedCostAmortizationPeriod Namespace Prefix: eq_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionSummary of significant accounting policies. + ReferencesNo definition available. + Details Name: eq_SummaryOfSignificantAccountingPoliciesLineItems Namespace Prefix: eq_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration 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 - DefinitionAmount of allowance for credit loss on accounts receivable. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479344/326-20-45-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-4Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13 + Details Name: us-gaap_AllowanceForDoubtfulAccountsReceivable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant 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 - Details Name: us-gaap_IncomeTaxAuthorityNameAxis=us-gaap_AustralianTaxationOfficeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TaxCreditCarryforwardAxis=eq_AustralianResearchAndDevelopmentTaxIncentiveProgramMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeTaxAuthorityNameAxis=us-gaap_ForeignCountryMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MinimumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 34 R28.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Summary of Significant Accounting Policies - Schedule of Prepaid Expenses and Other Current Assets (Details) - USD ($) $ in Thousands Jun. 30, 2024 Dec. 31, 2023 Summary Of Significant Accounting Policies [Abstract] Â Â Australian research and development tax incentive $ 692 $ 2,054 Prepaid clinical development 556 1,008 Prepaid insurance 250 532 Other receivables 407 497 Prepaid other 473 422 Other current assets 317 235 Total prepaid expenses and other current assets $ 2,695 $ 4,748 X - DefinitionAustralian research and development tax incentive. + ReferencesNo definition available. + Details Name: eq_AustralianResearchAndDevelopmentTaxIncentive Namespace Prefix: eq_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionPrepaid clinical development. + ReferencesNo definition available. + Details Name: eq_PrepaidClinicalDevelopment Namespace Prefix: eq_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionSummary of significant accounting policies. + ReferencesNo definition available. + Details Name: eq_SummaryOfSignificantAccountingPoliciesAbstract Namespace Prefix: eq_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of current assets classified as other. + 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/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_OtherAssetsCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of asset related to consideration paid in advance for other costs that provide economic benefits within a future period of 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(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 340 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483032/340-10-45-1 + Details Name: us-gaap_OtherPrepaidExpenseCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, after allowance, of receivables classified as other, due within one year or the operating cycle, if longer. + ReferencesNo definition available. + Details Name: us-gaap_OtherReceivablesNetCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit 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 + Details Name: us-gaap_PrepaidExpenseAndOtherAssetsCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of asset related to consideration paid in advance for insurance that provides economic benefits within a future period of one year or the normal operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (g)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 340 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483032/340-10-45-1Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 340 -SubTopic 10 -Name Accounting Standards Codification -Section 05 -Paragraph 5 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482955/340-10-05-5 + Details Name: us-gaap_PrepaidInsurance Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant XML 35 R29.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Summary of Significant Accounting Policies - Summary of Weighted-Average Number of Common Shares Used to Calculate Basic and Diluted Net Income Loss Per Share (Details) - shares 3 Months Ended 6 Months Ended Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Antidilutive Securities Excluded From Computation Of Earnings Per Share [Line Items] Â Â Â Â Weighted-average number of common shares used in calculating basic net income (loss) per share 35,292,035 34,449,769 35,273,394 34,432,057 Weighted average number of common shares used in calculating diluted net income (loss) per share 36,589,774 34,449,769 35,273,394 34,432,057 Antidilutive securities not included in calculation of diluted net loss per share 9,252,329 8,683,340 10,550,068 8,683,340 Employee Stock Option [Member] Â Â Â Â Antidilutive Securities Excluded From Computation Of Earnings Per Share [Line Items] Â Â Â Â Antidilutive securities not included in calculation of diluted net loss per share 7,886,188 7,317,199 9,183,927 7,317,199 Common Stock Warrants Â Â Â Â Antidilutive Securities Excluded From Computation Of Earnings Per Share [Line Items] Â Â Â Â Antidilutive securities not included in calculation of diluted net loss per share 1,366,141 1,366,141 1,366,141 1,366,141 X - DefinitionSecurities (including those issuable pursuant to contingent stock agreements) that could potentially dilute basic earnings per share (EPS) or earnings per unit (EPU) in the future that were not included in the computation of diluted EPS or EPU because to do so would increase EPS or EPU amounts or decrease loss per share or unit amounts for the period presented. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1 + Details Name: us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType 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. + ReferencesNo definition available. + Details Name: us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na 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 and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -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: us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis=us-gaap_EmployeeStockOptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis=us-gaap_WarrantMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 36 R30.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Fair Value of Financial Instruments - Summary of Assets that Require Fair Value Measurements on Recurring Basis and Their Respective Input Levels Based on Fair Value Hierarchy (Details) - USD ($) $ in Thousands Jun. 30, 2024 Dec. 31, 2023 Fair Value Assets And Liabilities Measured On Recurring And Nonrecurring Basis [Line Items] Â Â Total short-term investments $ 22,242 $ 17,650 U.S. Treasury Securities Â Â Fair Value Assets And Liabilities Measured On Recurring And Nonrecurring Basis [Line Items] Â Â Total short-term investments 22,242 17,650 Level 1 Â Â Fair Value Assets And Liabilities Measured On Recurring And Nonrecurring Basis [Line Items] Â Â Total short-term investments 22,242 17,650 Level 1 | U.S. Treasury Securities Â Â Fair Value Assets And Liabilities Measured On Recurring And Nonrecurring Basis [Line Items] Â Â Total short-term investments $ 22,242 $ 17,650 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/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-3 + Details Name: us-gaap_FairValueAssetsAndLiabilitiesMeasuredOnRecurringAndNonrecurringBasisLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionFair value portion of investment securities, including, but not limited to, marketable securities, derivative financial instruments, and investments accounted for under the equity method. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2E -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2EReference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -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 (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 + Details Name: us-gaap_InvestmentsFairValueDisclosure Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: us-gaap_FairValueByAssetClassAxis=us-gaap_USTreasurySecuritiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByFairValueHierarchyLevelAxis=us-gaap_FairValueInputsLevel1Member Namespace Prefix: Data Type: na Balance Type: Period Type: XML 37 R31.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Fair Value of Financial Instruments - Additional Information (Details) - USD ($) Jun. 30, 2024 Dec. 31, 2023 Fair Value Balance Sheet Grouping Financial Statement Captions [Line Items] Â Â Financial liabilities $ 0 $ 0 X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap_FairValueBalanceSheetGroupingFinancialStatementCaptionsLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionFair value of financial obligations, including, but not limited to, debt instruments, derivative liabilities, federal funds purchased and sold under agreements to repurchase, securities loaned or sold under agreements to repurchase, financial instruments sold not yet purchased, guarantees, line of credit, loans and notes payable, servicing liability, and trading liabilities. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2E -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2EReference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -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 (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 + Details Name: us-gaap_FinancialLiabilitiesFairValueDisclosure Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 38 R32.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Certain Financial Statement Caption Information - Schedule of Company's Short-Term Investments (Details) - USD ($) $ in Thousands Jun. 30, 2024 Dec. 31, 2023 Schedule Of Available For Sale Securities [Line Items] Â Â Amortized Cost $ 22,252 $ 17,632 Unrealized Gains Â 18 Unrealized losses (10) 0 Estimated Fair Value 22,242 17,650 U.S. Treasury Securities Maturing in One Year or Less Â Â Schedule Of Available For Sale Securities [Line Items] Â Â Amortized Cost 22,252 17,632 Unrealized Gains Â 18 Unrealized losses (10) 0 Estimated Fair Value $ 22,242 $ 17,650 U.S. Treasury Securities Maturing in One Year or Less | Maximum Â Â Schedule Of Available For Sale Securities [Line Items] Â Â Maturity (in years) 1 year 1 year X - DefinitionAmount, before tax, of unrealized gain in accumulated other comprehensive income (AOCI) on investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-2 + Details Name: us-gaap_AvailableForSaleDebtSecuritiesAccumulatedGrossUnrealizedGainBeforeTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, before tax, of unrealized loss in accumulated other comprehensive income (AOCI) on investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-2 + Details Name: us-gaap_AvailableForSaleDebtSecuritiesAccumulatedGrossUnrealizedLossBeforeTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmortized cost of investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale). + ReferencesReference 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)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479130/326-30-45-1 + Details Name: us-gaap_AvailableForSaleDebtSecuritiesAmortizedCostBasis Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale), classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481830/320-10-45-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479130/326-30-45-1 + Details Name: us-gaap_AvailableForSaleDebtSecuritiesDebtSecuritiesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionPeriod between issuance and maturity of investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale), in 'PnYnMnDTnHnMnS' 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_DebtSecuritiesAvailableForSaleTerm Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na 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 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (aa) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (aaa) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-2Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-3Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -

Paragraph 3 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-3Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-3 + Details Name: us-gaap_ScheduleOfAvailableForSaleSecuritiesLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_FinancialInstrumentAxis=eq_USTreasurySecuritiesMaturingInOneYearOrLessMember 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 39 R33.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Certain Financial Statement Caption Information - Additional Information (Details) 6 Months Ended Jun. 30, 2024 USD ($) Schedule Of Available For Sale Securities [Line Items] Â Other than temporary impairment loss investments available for sale securities $ 0 Minimum Â  Schedule Of Available For Sale Securities [Line Items] Â  Available for sale Securities debt maturities period 1 year Maximum Â  Schedule Of Available For Sale Securities [Line Items] Â  Available for sale Securities debt maturities period 2 years X - ReferencesNo definition available. + Details Name: eq_AvailableForSaleSecuritiesDebtMaturitiesPeriod Namespace Prefix: eq_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionOther than temporary impairment debt securities available for sale. + ReferencesNo definition available. + Details Name: eq_OtherThanTemporaryImpairmentDebtSecuritiesAvailableForSale Namespace Prefix: eq_ Data Type: xbrli:monetaryItemType Balance Type: debit 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 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (aa) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (aaa) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-2Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-3Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-3Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-3 + Details Name: us-gaap_ScheduleOfAvailableForSaleSecuritiesLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: srt_RangeAxis=srt_MinimumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 40 R34.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Certain Financial Statement Caption Information - Schedule of Accrued Expenses (Details) - USD ($) $ in Thousands Jun. 30, 2024 Dec. 31, 2023 Accrued Liabilities, Current [Abstract] Â Â  Accrued payroll and other employee benefits $ 1,991 $ 3,054 Clinical development 3,436 1,850 Biocon chemistry, manufacturing and controls services 363 719 Biocon clinical development related to ulcerative colitis study 272 415 Non-clinical research 441 228 Other accruals 400 431 Total accrued expenses $ 6,903 $ 6,697 X - DefinitionAccrued Clinical Development + ReferencesNo definition available. + Details Name: eq_AccruedClinicalDevelopment Namespace Prefix: eq_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAccrued Non-clinical Research. + ReferencesNo definition available. + Details Name: eq_AccruedNonClinicalResearch Namespace Prefix: eq_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionBiocon chemistry manufacturing and controls services. + ReferencesNo definition available. + Details Name: eq_BioconChemistryManufacturingAndControlsServices Namespace Prefix: eq_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionBiocon clinical development related to ulcerative colitis study. + ReferencesNo definition available. + Details Name: eq_BioconClinicalDevelopmentRelatedToUlcerativeColitisStudy Namespace Prefix: eq_ Data Type: xbrli:monetaryItemType Balance Type: credit 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 - ReferencesNo definition available. + Details Name: us-gaap_AccruedLiabilitiesCurrentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTotal of the carrying values as of the balance sheet date of obligations incurred through that date and payable for obligations related to services received from employees, such as accrued salaries and bonuses, payroll taxes and fringe benefits. 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_EmployeeRelatedLiabilitiesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of expenses incurred but not yet paid classified as other, due within one year or the normal operating cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -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_OtherAccruedLiabilitiesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 41 R35.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Acquisition - Additional Information (Details) - Bioniz - USD ($) $ in Thousands Aug. 14, 2023 Feb. 14, 2022 Dec. 31, 2023 Business Acquisition [Line Items] Â Â Â  Business acquisition, common stock shares issued Â  4,820,230 Â  Business acquisition, term for finalization after the closing Â  18 months Â  Shares of common stock issued 849,133 Â Â  Adjustment to additional paid-in capital Â Â  $ 0 18 Months after Closing Â Â Â  Business Acquisition [Line Items] Â Â Â  Business acquisition, common stock shares issued Â  879,252 Â  Achievement of Regulatory Events Â Â Â  Business Acquisition [Line Items] Â Â Â  Contingent payments Â  $ 57,500 Â  Achievement of Commercialization Events Â Â Â  Business Acquisition [Line Items] Â Â Â  Contingent payments Â  $ 250,000 Â  Maximum Â Â Â  Business Acquisition [Line Items] Â Â Â  Business acquisition, common stock shares issued Â  5,699,492 Â  X - DefinitionAdjustment to additional paid-in capital. + ReferencesNo definition available. + Details Name: eq_AdjustmentToAdditionalPaidInCapital Namespace Prefix: eq_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionTerms of merger agreement. + ReferencesNo definition available. + Details Name: eq_TermsOfMergerAgreement Namespace Prefix: eq_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionNumber of shares of equity interests issued or issuable to acquire entity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 805 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479581/805-30-50-1 + Details Name: us-gaap_BusinessAcquisitionEquityInterestsIssuedOrIssuableNumberOfSharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType 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 805 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-5 + Details Name: us-gaap_BusinessAcquisitionLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionFor contingent consideration arrangements recognized in connection with a business combination, this element represents an estimate of the high-end of the potential range (undiscounted) of the consideration which may be paid. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 30 -Section 50 -Paragraph 1 -Subparagraph (c)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479581/805-30-50-1 + Details Name: us-gaap_BusinessCombinationContingentConsiderationArrangementsRangeOfOutcomesValueHigh Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionNumber of shares of stock issued during the period pursuant to acquisitions. + 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://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 3: 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_StockIssuedDuringPeriodSharesAcquisitions Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_BusinessAcquisitionAxis=eq_BionizTherapeuticsIncMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_EquityInterestIssuedOrIssuableByTypeAxis=eq_EighteenMonthsAfterClosingMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ContingentConsiderationByTypeAxis=eq_ContingentConsiderationForAchievementOfRegulatoryEventsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ContingentConsiderationByTypeAxis=eq_ContingentConsiderationForAchievementOfCommercializationEventsMember 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 42 R36.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Notes Payable - Additional Information (Details) 1 Months Ended 6 Months Ended May 25, 2023 USD ($) May 31, 2021 Installment Sep. 30, 2019 USD ($) Installment $ / shares shares Jun. 30, 2024 Dec. 31, 2023 USD ($) Apr. 23, 2021 Short Term Debt [Line Items] Â Â Â Â Â Â Â Term Loan maturity date Â Â  Jun. 01, 2024 Â Â Â Â Line of Credit Â Â Â Â Â Â Â Short Term Debt [Line Items] Â Â Â Â Â Â Â Debt instrument, frequency of periodic payment Â Â  monthly Â Â Â Debt instrument, interest rate, basis for effective rate Â Â  prime rate Â Â Â Percentage of final principal payment Â Â  5.00% Â Â Â Required notice period for debt prepayment Â Â  30 days Â Â Â Debt prepayment fee as percent on year one Â Â  3.00% Â Â Â Debt prepayment fee as percent on year two Â Â  2.00% Â Â Â Debt prepayment fee as percent from year three Â Â  1.00% Â Â Â Line of Credit | Prime Rate Â Â Â Â Â Â Â Short Term Debt [Line Items] Â Â Â Â Â Â Â Debt instrument, basis spread on variable rate Â Â  3.00% Â Â Â Line of Credit | Minimum Â Â Â Â Â Â Â Short Term Debt [Line Items] Â Â Â Â Â Â Â Debt instrument, interest rate, stated percentage Â Â  8.25% Â Â Â Loan Agreement Â Â Â Â Â Â Â Short Term Debt [Line Items] Â Â Â Â Â Â Â Line of credit facility frequency of payments principal and interest | Installment Â  24 Â Â Â Â Â Debt instrument, frequency of periodic payment Â Â Â  monthly Â Â  Debt instrument, prepayment and termination amount $ 6,800,000 Â Â Â Â Â Repayment of remaining principal amount and interest outstanding 6,200,000 Â Â Â Â Â Debt instrument, prepayment fee 62,000 Â Â Â Â Â Debt instrument, final payment fee $ 500,000 Â Â Â Â Â Long term loan obligation Â Â Â Â $ 0 Â  Loan Agreement | Minimum Â Â Â Â Â Â Short Term Debt [Line Items] Â Â Â Â Â Â Debt instrument, interest rate, effective percentage Â Â Â Â Â 4.50% Loan Agreement | Maximum Â Â Â Â Â Â Short Term Debt [Line Items] Â Â Â Â Â Â Debt instrument, interest rate, effective percentage Â Â Â Â Â 5.00% Term Loan Â Â Â Â Â Short Term Debt [Line Items] Â Â Â Â Â Borrowings under loan agreement Â Â  $ 10,000,000 Â Â Â Line of credit facility frequency of payments principal and interest | Installment Â Â  36 Â Â Â Lenders warrants exercisable for shares | shares Â Â  80,428 Â Â Â Warrants exercisable, per share exercise price | $ / shares Â Â  $ 3.73 Â Â Â X - DefinitionDebt instrument, final payment fees. + ReferencesNo definition available. + Details Name: eq_DebtInstrumentFinalPaymentFees Namespace Prefix: eq_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionDebt instrument periodic payment terms balloon payment to be paid as percent. + ReferencesNo definition available. + Details Name: eq_DebtInstrumentPeriodicPaymentTermsBalloonPaymentToBePaidAsPercent Namespace Prefix: eq_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionDebt instrument, prepayment premium amount. + ReferencesNo definition available. + Details Name: eq_DebtInstrumentPrepaymentPremiumAmount Namespace Prefix: eq_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionDebt prepayment fee as percent from year three. + ReferencesNo definition available. + Details Name: eq_DebtPrepaymentFeeAsPercentFromYearThree Namespace Prefix: eq_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionDebt prepayment fee as percent on year one. + ReferencesNo definition available. + Details Name: eq_DebtPrepaymentFeeAsPercentOnYearOne Namespace Prefix: eq_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionDebt prepayment fee as percent on year two. + ReferencesNo definition available. + Details Name: eq_DebtPrepaymentFeeAsPercentOnYearTwo Namespace Prefix: eq_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionLine of credit facility frequency of payments principal and interest. + ReferencesNo definition available. + Details Name: eq_LineOfCreditFacilityFrequencyOfPaymentsPrincipalAndInterest Namespace Prefix: eq_ Data Type: xbrli:integerItemType Balance Type: na Period Type: duration X - DefinitionRequired notice period for debt prepayment. + ReferencesNo definition available. + Details Name: eq_RequiredNoticePeriodForDebtPrepayment Namespace Prefix: eq_ Data Type: xbrli:durationItemType Balance Type: na 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:perShareItemType 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:sharesItemType Balance Type: na Period Type: instant X - DefinitionPercentage points added to the reference rate to compute the variable rate on the debt instrument. + ReferencesNo definition available. + Details Name: us-gaap_DebtInstrumentBasisSpreadOnVariableRate1 Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionDescription of the frequency of periodic payments (monthly, quarterly, annual). + 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-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 942 -SubTopic 470 -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477734/942-470-50-3 + Details Name: us-gaap_DebtInstrumentFrequencyOfPeriodicPayment Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionDescription of any adjustments made to the stated rate to determine the effective rate. + 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(22)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2 + Details Name: us-gaap_DebtInstrumentInterestRateBasisForEffectiveRate Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionEffective interest rate for the funds borrowed under the debt agreement considering interest compounding and original issue discount or premium. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8Reference 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(22)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482900/835-30-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-6 + Details Name: us-gaap_DebtInstrumentInterestRateEffectivePercentage Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionContractual interest rate for funds borrowed, under the debt agreement. + 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(22)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B + Details Name: us-gaap_DebtInstrumentInterestRateStatedPercentage Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionThe carrying value as of the balance sheet date of the current and noncurrent portions of long-term obligations drawn from a line of credit, which is a bank's commitment to make loans up to a specific amount. Examples of items that might be included in the application of this element may consist of letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to a maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. Includes short-term obligations that would normally be classified as current liabilities but for which (a) postbalance sheet date issuance of a long term obligation to refinance the short term obligation on a long term basis, or (b) the enterprise has entered into a financing agreement that clearly permits the enterprise to refinance the short-term obligation on a long term basis and the following conditions are met (1) the agreement does not expire within 1 year and is not cancelable by the lender except for violation of an objectively determinable provision, (2) no violation exists at the BS date, and (3) the lender has entered into the financing agreement is expected to be financially capable of honoring the agreement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -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-S99-1Reference 2: 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(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -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_LineOfCredit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionDate the credit facility terminates, in YYYY-MM-DD format. + 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(22)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 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(19)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LineOfCreditFacilityExpirationDate1 Namespace Prefix: us-gaap_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - DefinitionAmount, after deduction of unamortized premium (discount) and debt issuance cost, of long-term debt. Excludes lease obligation. + 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-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8Reference 3: 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(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69CReference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 7: http://www.xbrl.org/2009/role/commonPracticeRef -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-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (b)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-4 + Details Name: us-gaap_LongTermDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of cash outflow for cost from early extinguishment and prepayment of debt. Includes, but is not limited to, third-party cost, premium paid, and other fee paid to lender directly for debt extinguishment or debt prepayment. Excludes accrued interest. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (g) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_PaymentsOfDebtExtinguishmentCosts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow for debt initially having maturity due after one year or beyond the normal operating cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15Reference 2: 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)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3 + Details Name: us-gaap_RepaymentsOfLongTermDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit 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. + ReferencesNo definition available. + Details Name: us-gaap_ShortTermDebtLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_LongtermDebtTypeAxis=us-gaap_LineOfCreditMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_VariableRateAxis=us-gaap_PrimeRateMember 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_DebtInstrumentAxis=eq_LoanAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=eq_TermLoanMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 43 R37.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Leases - Additional Information (Details) - USD ($) $ in Millions 3 Months Ended 6 Months Ended Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Lessee, Lease, Description [Line Items] Â Â Â Â Operating lease expense $ 0.1 $ 0.1 $ 0.3 $ 0.3 Office Space Â Â Â Â Lessee, Lease, Description [Line Items] Â Â Â Â Lease expiration year Â Â 2027 Â Lease expired date Â Â 2023-02 Â Laboratory Space Â Â Â Â Lessee, Lease, Description [Line Items] Â Â Â Â Lease expired date Â Â 2025-02 Â X - DefinitionLessee operating lease expiration year. + ReferencesNo definition available. + Details Name: eq_LesseeOperatingLeaseExpirationYear Namespace Prefix: eq_ Data Type: xbrli:gYearItemType Balance Type: na Period Type: duration X - DefinitionLessee operating lease expired date. + ReferencesNo definition available. + Details Name: eq_LesseeOperatingLeaseExpiredDate Namespace Prefix: eq_ Data Type: xbrli:gYearMonthItemType 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 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-7AReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-3 + Details Name: us-gaap_LesseeLeaseDescriptionLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of operating lease expense. Excludes sublease income. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-4 + Details Name: us-gaap_OperatingLeaseExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=eq_OfficeSpaceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=eq_LaboratorySpaceMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 44 R38.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Leases - Summary of Additional Information Related to Leases (Details) - USD ($) $ in Thousands 6 Months Ended Jun. 30, 2024 Dec. 31, 2023 Jun. 30, 2023 Assets and Liabilities, Lessee [Abstract] Â Â Â Right-of-use assets $ 592 $ 796 Â Lease liabilities, current 350 440 Â Lease liabilities, non-current 259 $ 384 Â Total lease liabilities $ 609 Â $ 609 Other information Â Â Â Weighted average remaining lease term 1 year 11 months 15 days Â Â Weighted average discount rate 8.25% Â Â Supplemental cash flow information Â Â Â Operating cash flows from operating leases $ 245 Â Â Right-of-use assets obtained in exchange for lease obligations $ 0 Â Â X - DefinitionOther operating lease information. + ReferencesNo definition available. + Details Name: eq_OtherOperatingLeaseInformationAbstract Namespace Prefix: eq_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_AssetsAndLiabilitiesLesseeAbstract Namespace 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. + 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 + Details Name: us-gaap_OperatingLeaseLiability Namespace 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 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 + Details Name: us-gaap_OperatingLeaseLiabilityCurrent Namespace 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 + Details Name: us-gaap_OperatingLeaseLiabilityNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of cash outflow from operating lease, excluding payments to bring another asset to condition and location necessary for its intended use. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 5 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-5Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_OperatingLeasePayments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of lessee's right to use underlying asset under operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseRightOfUseAsset Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionWeighted average discount rate for operating lease calculated at point in time. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_OperatingLeaseWeightedAverageDiscountRatePercent Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionWeighted average remaining lease term for operating lease, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_OperatingLeaseWeightedAverageRemainingLeaseTerm1 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: instant X - DefinitionAmount of increase in right-of-use asset obtained in exchange for operating lease liability. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_RightOfUseAssetObtainedInExchangeForOperatingLeaseLiability Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_SupplementalCashFlowInformationAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 45 R39.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Leases - Schedule of Maturities of Lease Liabilities (Details) - USD ($) $ in Thousands Jun. 30, 2024 Jun. 30, 2023 Lessee, Operating Lease, Liability, to be Paid, Fiscal Year Maturity [Abstract] Â Â 2024 (remaining six months) $ 247 Â 2025 219 Â 2026 169 Â 2027 28 Â Total undiscounted lease payments 663 Â Less: imputed interest (54) Â Total lease liabilities $ 609 $ 609 X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in third fiscal year

following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearThree Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearTwo Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease having initial or remaining lease term in excess of one year to be paid in remainder of current fiscal year. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsRemainderOfFiscalYear Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payments in excess of discounted obligation for lease payments for operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityUndiscountedExcessAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_OperatingLeaseLiabilitiesPaymentsDueAbstract Namespace 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. + 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 + Details Name: us-gaap_OperatingLeaseLiability Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 46 R40.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Partnerships - Additional Information (Details) $ in Thousands, Â¥ in Billions 1 Months Ended 3 Months Ended 6 Months Ended 31 Months Ended Dec. 31, 2022 USD ($) May 31, 2017 USD ($) Jun. 30, 2024 USD ($) Jun. 30, 2023 USD ($) Jun. 30, 2024 USD ($) Jun. 30, 2023 USD ($) Nov. 30, 2019 shares Dec. 31, 2023 USD ($) Aug. 03, 2023 USD ($) Mar. 16, 2023 USD ($) Mar. 16, 2023 JPY (Â¥) Dec. 05, 2022 USD ($) Dec. 05, 2022 JPY (Â¥) Collaborative Arrangements And Noncollaborative Arrangement Transactions [Line Items] Â Â Â Â Â Â Â Â Â Â Â Â Recognized revenue Â Â $ 13,853 $ 9,124 $ 24,542 $ 18,003 Â Â Â Â Â Â Â Deferred revenue current Â Â 8,430 Â 8,430 Â Â $ 15,729 Â Â Â Â Â Ono | Upfront Payment Amortization Â Â Â Â Â Â Â Â Â Â Â Â Collaborative Arrangements And Noncollaborative Arrangement Transactions [Line Items] Â Â Â Â Â Â Â Â Â Â Â Â Recognized revenue Â Â 1,300 Â 1,300 Â Â Â Â Â Â Â Â Â Ono | Maximum Â Â Â Â Â Â Â Â Â Â Â Â Collaborative Arrangements And Noncollaborative Arrangement Transactions [Line Items] Â Â Â Â Â Â Â Â Â Â Â Â Estimated research and development funding Â Â 76,800 Â 76,800 Â Â Â Â Â Â Â Â Updation of estimated research and development funding Â Â 102,600 Â 102,600 Â Â Â Â Â Â Â Â Â Ono | Minimum Â Â Â Â Â Â Â Â Â Â Â Â Collaborative Arrangements And Noncollaborative Arrangement Transactions [Line Items] Â Â Â Â Â Â Â Â Â Â Â Â Estimated research and development funding Â Â 70,800 Â 70,800 Â Â Â Â Â Â Â Â Updation of estimated research and development funding Â Â 96,600 Â $ 96,600 Â Â Â Â Â Â Â Â Â Ono | Asset Purchase Agreement Â Â Â Â Â Â Â Â Â Â Â Â Collaborative Arrangements And Noncollaborative Arrangement Transactions [Line Items] Â Â Â Â Â Â Â Â Â Â Â Upfront non-refundable and non-creditable payment receivable, upon exchange of option Â Â Â Â Â Â Â Â Â Â Â $ 26,400 Â¥ 3.5 One-time payment receivable, upon exercises the option Â Â Â Â Â Â Â Â Â $ 35,000 Â¥ 5.0 Â Â Option period expiry condition Â Â Â Â the option period will expire 90 days following the delivery of topline data from the EQUALISE clinical study in lupus nephritis (LN) and the results of the interim analysis from the Phase 3 EQUATOR clinical study in aGVHD. In April 2024, the Company delivered topline data from the EQUALISE clinical study in LN to Ono, and on August 1, 2024 we delivered the results of the interim analysis from the Phase 3 EQUATOR clinical study in aGVHD to Ono, which results in the expiration of Ono's option period on October 30, 2024. Â Â Â Â Â Â Â Â Upfront non-refundable and non-creditable payment invoiced Â Â Â Â Â Â Â Â Â Â 25,800 Â¥ 3.5 Upfront payment received $ 26,400 Â Â Â Â Â Â Â Â Â Â Â Foreign curreny realized gain $ 600 Â Â Â Â Â Â Â Â Â Â Â Initial transaction price Â Â Â Â Â Â Â Â Â Â Â 102,600 Â Upfront and non-creditable payment invoiced Â Â Â Â Â Â Â Â Â Â Â 25,800 Â Estimated research and development funding Â Â Â Â Â Â Â Â Â Â 76,800 Â Deferred revenue Â Â Â Â Â Â Â Â Â Â Â $ 25,800 Â Recognized revenue Â Â 13,900 $ 9,100 $ 24,500 $ 18,000 Â Â Â Â Â Â Â Deferred revenue current Â Â 8,400 Â 8,400 Â Â Â Â Â Â Â Â Proceeds from research and development fees Â Â Â Â 53,100 Â Â Â Â Â Â Â Â Ono | Asset Purchase Agreement | Research and Development Services Â Â Â Â Â Â Â Â Â Â Â Collaborative Arrangements And Noncollaborative Arrangement Transactions [Line Items] Â Â Â Â Â Â Â Â Â Â Â Recognized revenue Â Â 9,200 Â 17,200 Â Â Â Â Â Â Â Â Ono | Asset Purchase Agreement | Upfront Payment Amortization Â Â Â Â Â Â Â Â Â Â Â Collaborative Arrangements And Noncollaborative Arrangement Transactions [Line Items] Â Â Â Â Â Â Â Â Â Â Â Recognized revenue Â Â $ 4,700 Â $ 7,300 Â Â Â Â Â Â Â Â Â Ono | Asset Purchase Agreement | Maximum Â Â Â Â Â Â Â Â Â Â Â Collaborative Arrangements And Noncollaborative Arrangement Transactions [Line Items] Â Â Â Â Â Â Â Â Â Â Â Eligible to receive payment on achievement of certain development milestones Â Â Â Â Â Â Â $ 101,400 Â Â Â Â Biocon Â Â Â Â Â Â Â Â Â Â Collaborative Arrangements And Noncollaborative Arrangement Transactions [Line Items] Â Â Â Â Â Â Â Â Â Â Â Common stock shares issued | shares Â Â Â Â Â Â 2,316,134 Â Â Â Â Â Â Biocon | Collaboration and License Agreement Â Â Â Â Â Â Â Â Â Â Â Collaborative Arrangements And Noncollaborative Arrangement Transactions [Line Items] Â Â Â Â Â Â Â Â Â Â Â Regulatory milestone payments Â $ 30,000 Â Â Â Â Â Â Â Â Â Â Sales milestone payments Â $ 565,000 Â Â Â Â Â Â Â Â Â Â X - DefinitionEligible to receive payment on achievement of certain development milestones. + ReferencesNo definition available. + Details Name: eq_EligibleToReceivePaymentOnAchievementOfCertainDevelopmentMilestones Namespace Prefix: eq_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionEstimated research and development funding. + ReferencesNo definition available. + Details Name: eq_EstimatedResearchAndDevelopmentFunding Namespace Prefix: eq_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionInitial transaction price. + ReferencesNo definition available. + Details Name: eq_InitialTransactionPrice Namespace Prefix: eq_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionOne-time payment receivable upon exercises the option. + ReferencesNo definition available. + Details Name: eq_OneTimePaymentReceivableUponExercisesTheOption Namespace Prefix: eq_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionOption period expiry condition. + ReferencesNo definition available. + Details Name: eq_OptionPeriodExpiryCondition Namespace Prefix: eq_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionProceeds from research and development fees. + ReferencesNo definition available. + Details Name: eq_ProceedsFromResearchAndDevelopmentFees Namespace Prefix: eq_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionRegulatory milestone payments upon the achievement of certain regulatory approvals. + ReferencesNo definition available. + Details Name: eq_RegulatoryMilestonePaymentsUponAchievementOfCertainRegulatoryApprovals Namespace Prefix: eq_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionSales milestone payments upon the achievement of first commercial sale of product and specified levels of product sales. + ReferencesNo definition available. + Details Name: eq_SalesMilestonePaymentsUponTheAchievementOfFirstCommercialSaleOfProductAndSpecifiedLevelsOfProductSales Namespace Prefix: eq_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionUpdation of estimated research and development funding. + ReferencesNo definition available. + Details Name: eq_UpdationOfEstimatedResearchAndDevelopmentFunding Namespace Prefix: eq_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionUpfront and Non-creditable payment invoiced. + ReferencesNo definition available. + Details Name: eq_UpfrontAndNonCreditablePaymentInvoiced Namespace Prefix: eq_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionUpfront non-refundable and non-creditable payment invoiced. + ReferencesNo definition available. + Details Name: eq_UpfrontNonRefundableAndNonCreditablePaymentInvoiced Namespace Prefix: eq_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionUpfront non-refundable and non-creditable payment receivable, upon exchange of option. + ReferencesNo definition available. + Details Name: eq_UpfrontNonRefundableAndNonCreditablePaymentReceivableUponExchangeOfOption Namespace Prefix: eq_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionUpfront payment received. + ReferencesNo definition available. + Details Name: eq_UpfrontPaymentReceived Namespace Prefix: eq_ Data Type: xbrli:monetaryItemType Balance Type: credit 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 808 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479402/808-10-50-1 + Details Name: us-gaap_CollaborativeArrangementsAndNoncollaborativeArrangementTransactionsLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of deferred income and obligation to transfer product and service to customer for which consideration has been received or is receivable. + 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(26)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_DeferredRevenue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of deferred income and obligation to transfer product and service to customer for which consideration has been received or is receivable, classified as current. + 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(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_DeferredRevenueCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, before tax, of realized gain (loss) from foreign currency transaction. + ReferencesReference 1: 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 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 6 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-6Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(7)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 830 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481956/830-20-45-1Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 830 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481926/830-20-50-1 + Details Name: us-gaap_ForeignCurrencyTransactionGainLossRealized Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount, excluding tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use, value added and excise. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -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/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 3: 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/1943274/2147482810/280-10-50-32Reference 4: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher 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 S99 -Paragraph 1 -Subparagraph (SAB Topic 11.L) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479941/924-10-S99-1Reference 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 - 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/1943274/2147479134/946-220-S99-3Reference 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-S99-3Reference 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 - Details Name: srt_CounterpartyNameAxis=eq_OnoPharmaceuticalCoLtdMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=eq_UpfrontPaymentAmortizationMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MinimumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TypeOfArrangementAxis=eq_AssetPurchaseAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name:

srt_ProductOrServiceAxis=eq_ResearchAndDevelopmentServicesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_CounterpartyNameAxis=eq_BioconMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TypeOfArrangementAxis=us-gaap_CollaborativeArrangementMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 47 R41.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Stockholders' Equity - Additional Information (Details) - USD ($) $ / shares in Units, $ in Thousands 1 Months Ended 3 Months Ended 6 Months Ended Aug. 07, 2023 Oct. 31, 2023 Jul. 31, 2023 Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Mar. 06, 2024 Dec. 31, 2023 Share Based Compensation Arrangement By Share Based Payment Award [Line Items] Â Â Â Â Â Â Â Â Â Common stock, shares authorized Â Â Â 200,000,000 Â 200,000,000 Â Â 200,000,000 Common stock, par value Â Â Â $ 0.0001 Â $ 0.0001 Â Â $ 0.0001 Preferred stock, shares authorized Â Â Â 10,000,000 Â 10,000,000 Â Â Â Preferred stock, par value Â Â Â $ 0.0001 Â $ 0.0001 Â Â Â Common stock, shares outstanding Â Â Â 35,424,388 Â 35,424,388 Â Â 35,254,752 Number of shares available for issuance Â Â Â 13,389,439 Â 13,389,439 Â Â 9,953,063 Total non-cash stock-based compensation expense Â Â Â $ 952 $ 934 $ 1,924 $ 1,972 Â Â Unamortized stock compensation for stock options Â Â Â 4,700 Â $ 4,700 Â Â Â Weighted-average recognition period of stock option unamortized Â Â Â Â Â 2 years 8 months 15 days Â Â Â Repriced Options Â Â Â Â Â Â Â Â Â Share Based Compensation Arrangement By Share Based Payment Award [Line Items] Â Â Â Â Â Â Â Â Â Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested and Expected to Vest, Outstanding, Number 0 Â Â Â Â Â Â Â Â Â Total non-cash stock-based compensation expense $ 1,300 Â Â Â Â Â Â Â Repriced Options | General and Administrative and Research and Development Expense Â Â Â Â Â Â Â Â Â Share Based Compensation Arrangement By Share Based Payment Award [Line Items] Â Â Â Â Â Â Â Â Â Total non-cash stock-based compensation expense Â Â Â $ 200 Â $ 400 Â Â Â Vested Repricing Option Â Â Â Â Â Â Â Â Â Share Based Compensation Arrangement By Share Based Payment Award [Line Items] Â Â Â Â Â Â Â Â Â Total non-cash stock-based compensation expense 800 Â Â Â Â Â Â Â Â Â Unvested Repriced Options Â Â Â Â Â Â Â Â Â Share Based Compensation Arrangement By Share Based Payment Award [Line Items] Â Â Â Â Â Â Â Â Â Total non-cash stock-based compensation expense $ 500 Â Â Â Â Â Â Â Â Â 2018 Equity Incentive Plan Â Â Â Â Â Â Â Â Â Share Based Compensation Arrangement By Share Based Payment Award [Line Items] Â Â Â Â Â Â Â Â Â Number of shares available for issuance Â Â Â 17,200 Â 17,200 Â Â Â 2018 Equity Incentive Plan | Repriced Options Â Â Â Â Â Â Â Â Â Share Based Compensation Arrangement By Share Based Payment Award [Line Items] Â Â Â Â Â Â Â Â Â Repricing of outstanding options 6,628,589 Â Â Â Â Â Â Â Â Â 2024 Inducement Plan Â Â Â Â Â Â Â Â Â Share Based Compensation Arrangement By Share Based Payment Award [Line Items] Â Â Â Â Â Â Â Â Â Number of shares available for issuance Â Â Â Â Â Â 1,500,000 Â Stock Options Â Â Â Â Â Â Â Â Â Share Based Compensation Arrangement By Share Based Payment Award [Line Items] Â Â Â Â Â Â Â Â Â Repricing of outstanding options Â Â Â 9,183,927 Â 9,183,927 Â Â 7,031,075 Common Stock Â Â Â Â Â Â Â Â Â Share Based Compensation Arrangement By Share Based Payment Award [Line Items] Â Â Â Â Â Â Â Â Â Common stock repurchased Â Â $ 7,500 Â Â $ 300 Â Â Â Common stock repurchased, Shares Â Â Â Â Â 298,385 Â Â Â Common Stock | Two Thousand Twenty Three ATM Facility Member Â Â Â Â Â Â Â Â Â Share Based Compensation Arrangement By Share Based Payment Award [Line Items] Â Â Â Â Â Â Â Â Â Issuance of common stock, Shares Â Â Â Â Â 0 Â Â Â Common stock shares maximum aggregate offering price Â $ 21,950 Â Â Â Â Â Â Â Â Common Stock Warrants Â Â Â Â Â Â Â Â Â Share Based Compensation Arrangement By Share Based Payment Award [Line Items] Â Â Â Â Â Â Â Â Â Number of shares available for issuance Â Â Â 1,366,141 Â 1,366,141 Â Â 1,366,141 X - DefinitionCommon stock shares maximum aggregate offering price. + ReferencesNo definition available. + Details Name: eq_CommonStockSharesMaximumAggregateOfferingPrice Namespace Prefix: eq_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration 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:monetaryItemType 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:sharesItemType Balance Type: na Period Type: instant 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 + Details Name: us-gaap_CommonStockParOrStatedValuePerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionThe maximum number of common shares permitted to be issued by an entity's charter and bylaws. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -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 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_CommonStockSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of shares of common stock outstanding. Common stock represent the ownership interest in a corporation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -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(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: 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 4: 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 5: 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 6: 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_CommonStockSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType 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:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionWeighted-average period over which cost not yet recognized is expected to be recognized for award under share-based payment arrangement, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -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_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedPeriodForRecognition1 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionFace amount or stated value per share of preferred stock nonredeemable or redeemable solely at the option of the issuer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -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 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_PreferredStockParOrStatedValuePerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionThe maximum number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) permitted to be issued by an entity's charter and bylaws. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -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 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:sharesItemType Balance Type: na 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 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 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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 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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 - DefinitionNumber of options outstanding, including both vested and non-vested 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)(i) -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 (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of fully vested and expected to vest options outstanding that can be converted into shares under option plan. Includes, but is not limited to, unvested options for which requisite service period has not been rendered but that are expected to vest based on achievement of performance condition, if forfeitures are recognized when they occur. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -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 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant 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/1943274/2147479134/946-220-S99-3Reference 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-S99-3Reference 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 that have been repurchased during the period and have not been retired and are not held in treasury. Some state laws may govern the circumstances under which an entity may acquire its own stock and prescribe the accounting treatment therefore. This element is used when state law does not recognize treasury stock. + 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 (c) -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/1943274/2147479134/946-220-S99-3Reference 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)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 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_StockRepurchasedDuringPeriodShares Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionEquity impact of the value of stock that has been repurchased during the period and has not been retired and is not held in treasury. Some state laws may mandate the circumstances under which an entity may acquire its own stock and prescribe the accounting treatment therefore. This element is used when state law does not recognize treasury stock. + 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 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 5: 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/1943274/2147479168/946-830-55-11Reference 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/1943274/2147478009/946-205-45-4Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-2Reference 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-S99-3Reference 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_StockRepurchasedDuringPeriodValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - Details Name: us-gaap_AwardTypeAxis=eq_RepricedOptionsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeStatementLocationAxis=eq_GeneralAndAdministrativeAndResearchAndDevelopmentExpenseMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=eq_VestingRepricingOptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=eq_UnvestedRepricedOptionsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=eq_TwoThousandEighteenEquityIncentivePlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=eq_TwoThousandTwentyFourEquityInducementPlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_SubsidiarySaleOfStockAxis=us-gaap_EmployeeStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementEquityComponentsAxis=us-gaap_CommonStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_CreditFacilityAxis=eq_TwoThousandTwentyThreeAtmFacilityMember 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: XML 48 R42.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Stockholders' Equity - Summary of Stock Option Activity (Details) - Stock Options $ / shares in Units, $ in Thousands 6 Months Ended Jun. 30, 2024 USD ($) $ / shares shares Share Based Compensation Arrangement By Share Based Payment Award [Line Items] Â  Number of Outstanding Options, Beginning Balance | shares 7,031,075 Number of Outstanding Options, Granted | shares 2,210,700 Number of Outstanding Options, Exercised | shares 0 Number of Outstanding Options, Forfeitures and Cancellations | shares (57,848) Number of Outstanding Options, Ending Balance | shares 9,183,927 Number of Outstanding Options, Exercisable | shares 4,813,600 Weighted- Average Exercise Price Per Share, Beginning Balance | $ / shares $ 0.9 Weighted- Average Exercise Price Per Share, Granted | $ / shares 0.79 Weighted- Average Exercise Price Per Share, Exercised | $ / shares 0 Weighted- Average Exercise Price Per Share, Forfeitures and Cancellations | $ / shares 0.76 Weighted- Average Exercise Price Per Share, Ending Balance | $ / shares 0.87 Weighted- Average Exercise Price Per Share, Exercisable | $ / shares $ 0.96 Weighted Average Remaining Contractual Term, Options Outstanding 7 years 7 months 9 days Weighted Average Remaining Contractual Term, Options Exercisable 6 years 6 months 3 days Aggregate Intrinsic Value, Options Outstanding | $ $ 19 Aggregate Intrinsic Value, Options Exercisable | $ $ 8 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 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https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 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/1943274/2147480429/718-10-50-2Reference 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/1943274/2147480429/718-10-50-2Reference 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/1943274/2147480429/718-10-50-2Reference 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 - DefinitionThe number of shares into which fully or partially vested stock options outstanding as of the balance sheet date can be currently converted under the option plan. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -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 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisableNumber Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionThe weighted-average price as of the balance sheet date at which grantees can acquire the shares reserved for issuance on vested portions of options outstanding and currently exercisable under the stock option plan. + ReferencesReference 1: 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 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisableWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionThe number of shares under options that were cancelled during the reporting period as a result of occurrence of a terminating event specified in contractual agreements pertaining to the stock option plan. + 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)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresInPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration 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:sharesItemType Balance Type: na Period Type: duration X - DefinitionAmount by which the current fair value of the underlying stock exceeds the exercise price of options outstanding. + 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_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingIntrinsicValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionNumber of options outstanding, including both vested and non-vested 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)(i) -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 (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionWeighted average price at which grantees can acquire the shares reserved for issuance under the stock option plan. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -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 2: 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 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-

types:perShareItemType Balance Type: na Period Type: instant X - DefinitionWeighted average price at which option holders acquired shares when converting their stock options into shares. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -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 + Details Name: us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsExercisesInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionWeighted average price at which grantees could have acquired the underlying shares with respect to stock options that were terminated. + 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)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsForfeituresInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType 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_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionAmount of difference between fair value of the underlying shares reserved for issuance and exercise price of vested portions of options outstanding and currently exercisable. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -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_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsExercisableIntrinsicValue1 Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionWeighted average remaining contractual term for vested portions of options outstanding and currently exercisable or convertible, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -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_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsExercisableWeightedAverageRemainingContractualTerm1 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionWeighted average remaining contractual term for option awards outstanding, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Subparagraph (e)(1) -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_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsOutstandingWeightedAverageRemainingContractualTerm2 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionNumber of share options (or share units) exercised during the current 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 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 5: 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_StockIssuedDuringPeriodSharesStockOptionsExercised Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_SubsidiarySaleOfStockAxis=us-gaap_EmployeeStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 49 R43.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Stockholders' Equity - Summary of Stock Option Activity (Parenthetical) (Details) Jun. 30, 2024 $ / shares Stock Options Â  Share Based Compensation Arrangement By Share Based Payment Award [Line Items] Â  Closing stock price per share $ 0.69 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)(01) -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 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https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 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/1943274/2147480429/718-10-50-2Reference 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/1943274/2147480429/718-10-50-2Reference 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/1943274/2147480429/718-10-50-2Reference 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/1943274/2147480429/718-10-50-2Reference 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/1943274/2147480429/718-10-50-2Reference 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/1943274/2147480429/718-10-50-2Reference 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/1943274/2147480429/718-10-50-2Reference 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 - DefinitionPrice of a single share of a number of saleable stocks of a company. + ReferencesNo definition available. + Details Name: us-gaap_SharePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - Details Name: us-gaap_SubsidiarySaleOfStockAxis=us-gaap_EmployeeStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 50 R44.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Stockholders' Equity - Summary of Total Non-cash Stock-based Compensation Expense (Details) - USD ($) $ in Thousands 3 Months Ended 6 Months Ended Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Share Based Compensation Arrangement By Share Based Payment Award [Line Items] Â  Â  Â  Â  Total non-cash stock-based compensation expense $ 952 $ 934 $ 1,924 $ 1,972 Research and Development Expense Â  Â  Â  Â  Share Based Compensation Arrangement By Share Based Payment Award [Line Items] Â  Â  Â  Â  Total non-cash stock-based compensation expense 368 377 738 787 General and Administrative Expense Â  Â  Â  Â  Share Based Compensation Arrangement By Share Based Payment Award [Line Items] Â  Â  Â  Â  Total non-cash stock-based compensation expense $ 584 $ 557 $ 1,186 $ 1,185 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:monetaryItemType Balance Type: debit 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 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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)(01) -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 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https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 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/1943274/2147480429/718-10-50-2Reference 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/1943274/2147480429/718-10-50-2Reference 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/1943274/2147480429/718-10-50-2Reference 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/1943274/2147480429/718-10-50-2Reference 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/1943274/2147480429/718-10-50-2Reference 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/1943274/2147480429/718-10-50-2Reference 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/1943274/2147480429/718-10-50-2Reference 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/1943274/2147480429/718-10-50-2Reference 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/1943274/2147480429/718-10-50-2Reference 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/1943274/2147480429/718-10-50-2Reference 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/1943274/2147480429/718-10-50-2Reference 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_IncomeStatementLocationAxis=us-gaap_ResearchAndDevelopmentExpenseMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeStatementLocationAxis=us-gaap_GeneralAndAdministrativeExpenseMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 51 R45.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Stockholders' Equity - Summary of Common Stock Reserved for Future Issuance (Details) - shares Jun. 30, 2024 Dec. 31, 2023 Share Based Compensation Arrangement By Share Based Payment Award [Line Items] Â Â Total common stock reserved for future issuance 13,389,439 9,953,063 Stock Options Issued and Outstanding Â Â Share Based Compensation Arrangement By Share Based Payment Award [Line Items] Â Â Total common stock reserved for future issuance 9,183,927 7,031,075 Warrants for Common Stock Â Â Share Based Compensation Arrangement By Share Based Payment Award [Line Items] Â Â Total common stock reserved for future issuance 1,366,141 1,366,141 Awards Available Under 2018 Equity Incentive Plan Â Â Share Based Compensation Arrangement By Share Based Payment Award [Line Items] Â Â Total common stock reserved for future issuance 203,549 576,464 Awards available under the 2024 Inducement Plan Â Â Share Based Compensation Arrangement By Share Based Payment Award [Line Items] Â Â Total common stock reserved for future issuance 1,482,800 0 Employee Stock Purchase Plan Â Â Share Based Compensation Arrangement By Share Based Payment Award [Line Items] Â Â Total common stock reserved for future issuance 1,153,022 979,383 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:sharesItemType Balance Type: na 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 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)(01) -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 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https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 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/1943274/2147480429/718-10-50-2Reference 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/1943274/2147480429/718-10-50-2Reference 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/1943274/2147480429/718-10-50-2Reference 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/1943274/2147480429/718-10-50-2Reference 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/1943274/2147480429/718-10-50-2Reference 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/1943274/2147480429/718-10-50-2Reference 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/1943274/2147480429/718-10-50-2Reference 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/1943274/2147480429/718-10-50-2Reference 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/1943274/2147480429/718-10-50-2Reference 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/1943274/2147480429/718-10-50-2Reference 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/1943274/2147480429/718-10-50-2Reference 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_StatementEquityComponentsAxis=eq_StockOptionsIssuedAndOutstandingMember 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_StatementEquityComponentsAxis=eq_AwardsAvailableUnder2018PlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementEquityComponentsAxis=eq_AwardsAvailableUnder2024InducementPlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementEquityComponentsAxis=eq_EmployeeStockPurchasePlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 52 R46.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Income Taxes - Additional Information (Details) - USD ($) 3 Months Ended 6 Months Ended Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Income Tax Disclosure [Abstract] Â Â Â Â Income tax expense $ 0 $ 8,000 $ 0 $ 68,000 X - ReferencesNo definition available. + Details Name: us-gaap_IncomeTaxDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -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 2: 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/1943274/2147482810/280-10-50-32Reference 3: 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 4: 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 5: 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 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 7: 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 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-10Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Subparagraph (a) -SubTopic 20 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482659/740-20-45-2Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)) -SubTopic 10 -Topic 235 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_IncomeTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration XML 53 R47.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Related Party Transactions - Additional Information (Details) - USD ($) 1 Months Ended 3 Months Ended 6 Months Ended Jul. 31, 2023 Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Dec. 31, 2023 Related Party Transaction [Line Items] Â Â Â Â Â Â Accrued expenses Â $ 6,903,000 Â $ 6,903,000 Â $ 6,697,000 Accounts payable Â 4,486,000 Â 4,486,000 Â 4,707,000 Pre-BLA CMC Projects Â Â Â Â Â Â Related Party Transaction [Line Items] Â Â Â Â Â Â Several purchase orders Â Â Â 6,100,000 Â Â Research and development expense Â 1,100,000 $ 0 2,100,000 $ 0 Â Biocon Â Â Â Â Â Â Related Party Transaction [Line Items] Â Â Â Â Â Â Expected clinical study costs Â Â Â 1,500,000 Â Â Research and development expense related to clinical study costs Â 200,000 $ 100,000 400,000 $ 200,000 Â Accrued expenses related to clinical study costs Â 300,000 Â 300,000 Â 400,000 Accounts payable Â 300,000 Â 300,000 Â 0 Syngene International Limited | Master Services Agreement Â Â Â Â Â Â Related Party Transaction [Line Items] Â Â Â Â Â Â Related party transaction, amount for CMC activities and projects $ 5,400,000 Â Â Â Â Â Â Firm commitment amount Â Â Â 700,000 Â Â Biocon and Syngene Â Â Â Â Â Â Related Party Transaction [Line Items] Â Â Â Â Â Â Accrued expenses Â 400,000 Â 400,000 Â $ 700,000 Accounts payable Â $ 1,200,000 Â $ 1,200,000 Â Â X - DefinitionAccrued expenses related to clinical study costs. + ReferencesNo definition available. + Details Name: eq_AccruedExpensesRelatedToClinicalStudyCosts Namespace Prefix: eq_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionExpected clinical study costs. + ReferencesNo definition available. + Details Name: eq_ExpectedClinicalStudyCosts Namespace Prefix: eq_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionPurchase orders. + ReferencesNo definition available. + Details Name: eq_PurchaseOrders Namespace Prefix: eq_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionRelated party transaction, firm commitment amount. + ReferencesNo definition available. + Details Name: eq_RelatedPartyTransactionFirmCommitmentAmount Namespace Prefix: eq_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionResearch and development expense related to clinical study costs. + ReferencesNo definition available. + Details Name: eq_ResearchAndDevelopmentExpenseRelatedToClinicalStudyCosts Namespace Prefix: eq_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration 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-S99-1Reference 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/1943274/2147481372/852-10-55-10 + Details Name: us-gaap_AccountsPayableCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit 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 transactions with related party during the financial reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 850 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-3 + Details Name: us-gaap_RelatedPartyTransactionAmountsOfTransaction Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit 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 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-13Reference 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)(c)(2)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 3: 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)(c)(2)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 4: 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)(g)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1 + Details Name: us-gaap_RelatedPartyTransactionLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of expense for

research and development. Includes, but is not limited to, cost for computer software product to be sold, leased, or otherwise marketed and writeoff of research and development assets acquired in transaction other than business combination or joint venture formation or both. Excludes write-down of intangible asset acquired in business combination or from joint venture formation or both, used in research and development activity. + 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/1943274/2147482785/280-10-55-48Reference 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/1943274/2147481283/985-20-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 730 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482916/730-10-50-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 912 -SubTopic 730 -Name Accounting Standards Codification -Section 25 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479532/912-730-25-1 + Details Name: us-gaap_ResearchAndDevelopmentExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - Details Name: us-gaap_RelatedPartyTransactionAxis=eq_PreBlaCmcProjectsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=eq_BioconMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=eq_SyngeneInternationalLimitedMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TypeOfArrangementAxis=eq_MasterServicesAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=eq_BioconAndSyngeneInternationalLimitedMember Namespace Prefix: Data Type: na Balance Type: Period Type: EXCEL 54 Financial_Report.xlsx IDEA: XBRL DOCUMENT begin 644 Financial_Report.xlsx M4$L#!!0 ( $J!"%D'04UB@0 +$ 0 9&)C4')O<',O87!P+GAM M;$V./0L",1!$_\IQO;=!P4)B0-!2L+ (/>QLOD&!#LD)^OCG!CVX>;QA&WPIG M*N*!#BV&5(_C(I(/ !47BK9.7:=N')=HI6-Y #OGDK7A.YNJQ<&4GPZ4A!0W_J=0U[R;UEA_6\#MI7E!+ P04 M " !*@0A9GD&!^.X K @ $0 &1O8U!R;W!S+V-O&ULS9+! M2L0P$(9?17)O)^VJ2.CFHGA2$%Q0O(5D=C=LDX9DI-VW-XV[740?0,@E,W^^ M^0;2Z2#T$/$E#@$C64Q7D^M]$CJLV9XH"("D]^A4JG/"Y^9VB$Y1OL8=!*4/ M:H?0621A'^_1S80RY8-[9)-NIL\!"SI^\Y%1^?H.'GS[BYBZ(:(E/)X M8-DOV]:[MR_>X%#BVR]*+ M41B1%G\@M MNN01.+5)#3(3/PB=AIAJ4!P"I DQEJ&&^+3&K!'@$WVWO@C(WXV(]ZMOFCU7 MH5A)VH3X$$8:XIQSYG/1;/L'I4;1]E6\W*.76!4!EQC?-*HU+,76>)7 \:V< M/!T3$LV4"P9!AI@S M&L%&KQMUAVC2/'K^!?F<-0HACA*FNVB<5@$_9Y>PTG!Z(++9OVX?H;5,VPLCO='U!=*Y \FIS_I,C0' MHYI9";V$5FJ?JH,@H%\;D>/N5Z> HWEL:\4*Z^>P'_T=HWPJOX@L Y M?RY]SZ7ON?0]H=*W-R-]9\'3BUO>1FY;Q/NN,=K7-"XH8U=RSTS0LS0[=R2^JVE+ZU)CA* M]+', <$X>RPP[9SR2';9WH!TU^_9==N0CI3!3ET.X&D*^ VVZG=PZ.)Z8D;D* MTU*0;VYZ<5X&N(YV02Y?9A7;>?8T='[Y\%1L*/O/)8=QXCRHB'NH8:8S\-# MAWE[7YAGE<90-!1M;*PD+$:W8+C7\2P4X&1@+: '@Z]1 O)256 Q6\8#*Y"B M?$R,1>APYY=<7^/1DN/;IF6U;J\1=QEM(E(YPFF8$V>KRMYEL<%5'<]56_*P MOFH]M!5.S_Y9KF4Q92;RWRT,"2Q;B%D2XDU=[=7GFYRN>B)V^I=W MP6#R_7#)1P_E.^=?]%U#KG[VW>/Z;I,[2$R<>><41 71% B.5' 86%S+D4.Z2 MD 83 >LX=SFWJXPD6L_UC6'ODRWSEPVSK> U[F M$RQ#I'[!?8J*@!&K8KZZKT_Y)9P[M'OQ@2";_-;;I/;=X Q\U*M:I60K$3]+ M!WP?D@9CC%OT-%^/%&*MIK&MQMHQ#'F 6/,,H68XWX=%FAHSU8NL.8T*;T'5 M0.4_V]0-:/8--!R1!5XQF;8VH^1."CS<_N\-L,+$CN'MB[\!4$L#!!0 ( M $]!"%F,>4"+\@4 ,T? 8 >&PO=V]R:W-H965T&UL MM9E=<^(V%(;_BH9V.NU,B&T9"-D29@A)MFRS61*R[6P[O5!L 9ZU+2&K+$/Y] MCVQCDXY\8)GU36(;G]=Z=/3Q2AILA/R:+#E7Y#4*X^2JM51JYD!%3<"L75K*2G/E94!1:U+9[5L2"N#4<9,^F]=$H[P(\573?RKE]U+Q$/N*2W!X-^:CWD8:B4HQ[^% M:*O\I@[O147L!]": %H$T/\%.'5?<(N K.:LO&09 MU@U3;#B08D.D?AO4]$56-UDTT 2Q3N-,2?@U@#@UO!%>"EE1A,4^N8U5H+9D M$N?-0U=SFR1+)GDRL!1\3<=87J%\G2O3&N4>^2ABM4Q U>? ^VW@+2ED6E>Z* M>DU1P0I?$Y<^XQ0FW8,Y1GCX:-T<4[LKBG\37'^2U;,XU&O[T@].S?S7A?2>Q-[*=$K:# MJ5?-Y'F[XB92/-RQVX\F)#3J1*1NB=1%RS0"'C]CN@O9PL2$Q\]9F)BJ8HR& MG0C5*Z%ZQ^5IRF4@=(_V"8P+QI3A2F5OJ^UN:/R)G!3SQS,R>1B?FS!1@1,Q';N:7NUC0,>02PEYG,!< M^$I^YUOC?(I+V;;M7'1ZG5[/A(D'G\JY9R.(K540+\A,,65N MLP<4OQA-QQB/.I635IST&,Y)K+C,+:@>7]D.W,B)*]9QHE&G'QYV:PLK[.+AAV>%%#/"NTP1^3LPC+*ZC9&K&:\+Y.)7U<7"W4N#=1EPN M] SR'A34$LTC+EB?QR8LD%-Y( 1&@$.^1^C%1-.!Y:.1Z* MVY3G0(6=MCD]M5;LGC!:PWN :&'T>QF9,PS'G@J8>6$Z%%.2,]S MY"&-7HRSW?4!$4ACV^WW+HT+%#SV5,#* E'7L^DOCFON/K-L&Y"3-$*S-$CS)#S^R53'RP?\$\\/)]0"3##N&2?MIUN MMP,+%R-O$V:(5F:('F6&1KX/ZLG9[H+^9VC6N.1T;0 M)AP4K1P4/6H;J02=*EB.A.2O8%4_+..*E]1V+XRD3;@JMW)5[@$OE'%*SFK! M#@CTNWWCH4(3-LFM;)*+NYM[D>UN+D6,F8@# (K1CMQUJVT:^)DR26YDD%_=BKAW#'; R)1'0Y+%29"Y!801%ZM=JN%Q MWPII[1V8ZF5F=HZ<$$];NOSLM'Q:GE6/LA-:JWH]/^C^R/0J-2$AGT.H?7X! M<[K,SX[S&R56V?'KBU!*1-GEDC.?2_T"_#X70NUN] ?*$_SA?U!+ P04 M" !*@0A9%)3#,IX% "G%@ & 'AL+W=OSF4HWK*#]7%2L MA"]K(0NJ82CO9]J2C&:-4I'/B.=%LX+R?.9W&VU>S):+BMZQ&Z:_5M<21K/62L8+5BHN2B39^FKR'E^L M2&P4&HEOG-VK@V=D7+D5XKL9_)Y=33R#B.4LU<8$A9\M6[$\-Y8 QX^]T4D[ MIU$)?'ZR_JEQ'IRY8J1M/X/S_3F:I),4,;6M,[U9W' &]L[%!IJZ1--)@S3PT:]-H@S>\--MXHR5\Y:"GERM19K I+$/PI$3.,ZIA\('FM$P9 MNC&&%7K[M:1UQN'+.W2&OMY\1& ?Q$- O$"_1EXVH%2TSM9AIP&.LSM+]W!]V MU-$/!(XU%?CZA]9"NJX4?>/U6>P"NU2D'8I2&//'UJ*6DI6 M:D25 I\O7/[L# 1N ^;$7:B*INQJ D=*,;EED^7//^'(NW1Y]TK&CGSU6U_] M,>O+%54;!+N&4O/ ?M1\2W-PWKF+.U-18\]DA>T28R^,%[/MH3NV%/$)CEJI M(YQ!BS,8Q?FKTKQH(O(3Y1)]HWG-7!!W5L+#R0D)2 ^B+87C*/3<$,,68C@* M\7V:BAI6#I):RF 9;W,GPM":.TSF?@^@+>3'?NC&%[7XHE%\UY)5E&>/(53F MH*MFVX7>, GYY3#B7:@C>UVC>=A#;0L%<9"X4&R=) M/S8=4G, F+LA)BW$9!3BW0635//R#N4,B 1)PQAG8GU6PV 8<6('PKP2J+9, M/!\X2?,6[?R9, #JE_JQV7YSX"L@8SU%)=,NE',[$LF\A](A@P>"%7L='WGC MJ]I$YQ0R=E=6/UJ]_C!PR\< IQP=$B4^(R!%@V XRDD2XC\T6"[W0'X+7D1<^ MC;UR3FJYSC5G;@K#K\IAV7MV.F.Q? XC;6YMZ*/0XEW;^)H7X(DZF^+0RKV MXH%=Z>@+C _7 )0UZY*O$Z!-2']LI;"HAF[):K$T1 MS.!E!H2V9:6:;['-5$EP$,1[S+84#F,RD'=QQVAXG-(I.L^0H=8/ \'3AWI2(Z,D]Q* M% 77AH!WY5@J2K.VK$P\([;<^=9Y&PZ_K^A8Y\[_B1XE*!NM$B_;T2>,:E^ M:2H0_>ANLD9Y^,5=UBM9. ;ZH*<<9/\%+WQSCW/PT!7$FU-+W), MS:LW]79_2&VH- 5ZK3=\"\G\A!5-EDALTRJQME)N @=Z7%;=0*#WUOY?(#ZJ@"SCA@?@V)M.YXR7T-96'-* $Z3-] 1[..EW-2XY+\%# MA23I:@+R;$U0%W7>=+7[/DP4$'P;WB.8*]R\J[WBI M@/#7H.>=Q^"]W-V*[@9:5,W%XJW06A3-XX91 &T$X/M:"/TT,'>5[=WT\C]0 M2P,$% @ 2H$(6?1^:_6B @ 10< !@ !X;"]W;W)K:R>+VI&-3:(/C:]]S_$Y-\YUNI/J3I< AMQ77.B95QI3G_F^SDNH MJ!]&@2NK*6JJ,%0;7Q=*Z"% U7<#X-@<XE>4"2]+W=Q"9:EL#&<"%HKHIJJH M^G4!7.YFWMA[F+AAF]+8"3]+:(J!)9C;>]$P\GN6@E4@-)."*%C/O//QV7QB M\UW"5P8[O3OZ4%[H\? MV*^<= _2RHAKFDG]CA2EGWJE'"EC3AIL;N;N&SD]B^7+)M?LGNS9W^L$C>:.- MK#HP*JB8:) TOJO#'F /#N$^5J(O1]B7(W1\T1-\2X/V\9 :(M?DB@DL J.<+*1F M[M1]/U]IH_#L_1BRVG+'P]SV>SS3-O1E/@H]#QO\3V4$9 MHKX,T7/L>"JJ"MWBZJD5YV\7C73NAE6 MG/RE(TKB,(Y.3Q\)'DH,DWB:A,-Z)[W>R>OUXHV@#14%$YLAT9.7BAY*'!3M M[S4Y>\%\H6K#A"8/DF7),J^8M!,*Q))\>,A[>'EY9/FB1>?O8N2U8PS2MS-M!>WHXV4V^O)1"PW++*/BBF]9KKY9\2*C4MT6ZXG8%HS&5:,LG1#+\B893?+1 M]*9ZJ[&8WO"=3).R/+!9'JSI6OVP.3C M]D.A[B8-2YQD+!<)SU'!5K>CM_AZ3KRR087X,V%/XN0:E:$L./]'JG?5<&K8!94L!E//R6QW-R. M@A&*V8KN4OF1/_W,ZH#5&I7[56>B5YF2@/LE#?)]J=G,YX'JMI9S%25X*G24RENGF0ZD/E@Q2(K]#O M6U;0EAWAV&1GF'9Z#W/Y4:@N1I>#+2/S.T]0_N)DJC1B1QUNB-& MPE]V^16RK3> (6,0!QC-[?7,;"N? ]3[_YMX[8MA-TM@5G]W#5T]YDR3HK[<+ M(0NUZ/^&IOI YL!D926\%ENZ9+= SX%E=7KN!.LVP;K&]*O+4;Y&['E;%BJQ#07N#IEV0Y)%0Y+-!R+K MS(37S(3W0MH)1HOEIMH68I6#*=^6!0&:C@.3>YH-5J#^:7FH T,/6WH>ZCAB MN2[6\Q#H.0@"TIN':?A.];XS^)Y:K1$RKX&FL-N>D+(*E\8'B][51V-AQ]? A MG*7C(AWG!8&^K.<0CEB]P0=-\ ($Q^#^X5*%S;2E"H0?Z!-@A5(( (/$Q$+P. M)+YCZ\5J#@!=W^J?^[ )/S2&7[H=M"IX=I1 F2,H]%#K?USE\GGD ,YV0SV9 M(P!(@A"HO@#0]*P-W)LM9;1,M=?N6$%2BH3\ ;E3(+EMR89J/X.RA8-RC8? MBJT'2'<.'AM3\3Z73/*XQ($)\-(\=63@8$D=$,]60?M=@YUZW372%="TDI( M7B?A(:E!!8E>EWU]??]"MB<=&1]I9QNBB3I[+ M:D& MCZ0$(]L!F &V.L%Z@(! 9ZL9]#0&*:]]8U8[-MKC>Q\WH&AN]H ] MP+T ..)Z0/0ZSB,Z;@[@G,#IC[TUT=CH#(\O<1=I]=Z^8"M>L&,V2/H,[^0U M9VM8>HM=78[*L?\X+1 M-/F7QDB96-5]<:"I@P)MMP5B4R8Z" _;@ W6LVX&P6RH M:H/V&\AB'>?V6V_26F]B])+3=ZI()^LO\X%0R2HJ;N M[K? $IP!0,#I1 !,O=;I6@ X8O57;=(:7V(VOJ>[=W=5UTJ\L*43P$]B7WI,@_\=!-!2+5# M YX.0OH6-JR1UM<2LZ_5MC@D-K10:;"@(EF"0AP(@]/]^,K"YS(<4.'ID*TK M?"Z!$J50EG<>/P@CN"?XUM$2LZ/5@]^JU5$+$"I3H+'*7VGZG"0Q6.Z9P5=,Y3OLH42@:_*"I&I0EG)(1#?22%I'B?Y MVI0>*R1P^K8=.NLMN<&H>\ [YTH!R!ZE &2/4B GI-3DY+@T8\6Z.J<6*NA=+@^'8,W3 MYBS\;74"?/;\#E_/,/ \PM?SPTEW2W\X>']/BW62"Y2RE>K*NO+5<(O#6?;A M1O)M=5B[X%+RK+K<,!JSH@2H[U>=KS M=:I(.6///K/,LS#S[&!?/N.%EWGM(K9>5\39.LO)IMJVKW=CXOUUN91N6;?"1G$VN[YLWGM?7%_F^RJ),_F^<,I] MFD;%MQN9Y(]7,S)[>N-#_'E;U6 ,KR]WT6=Y)ZN/N_>%.IH?439Q*K,RSC.G MD/=7LY_(6\&]>D!C\51_ND^I _M_BS;$VHFN,Z3LOG?>6QMW9FSWI=5GK:#U0S2.#O\C;ZV@3@90-B9 ;0=0,<. M8.T UAM %V<&\'8 [PU@RS,#O': U_=P[J3]=H#?Q/X0K";2MU$575\6^:-3 MU-8*K7[1T-6,5@&.LWIEW56%^C16XZKK59YMU#J1&T>]*O,DWD25.KBKU!^U M@*K2R>_54;[^LLV3C2S*'YSPGWU?LRB_296UJ^<"^?CW:WS\L4KYX43 M9\Z?VWQ? 1MFFO)Q7:HZUI_FZG<_83[TS'S^S*LH 8:M[,-6>9JJ==I,%!A] M:Q_]TT:=AUKG4>*\C^+-A3J%5;2+X9F$ UCK]3[=)TT4_ZBVLE"!3=5%OZVO MQ@?IO,O6>2H!7#$>]U;>Q^NXTD'FBODC_? 1(/VU0^1G4FRB)LK5THDJ!KM\X MC+QVJ$LI1-P!R6^0ZAO6PS4C2ZY,TYY JQTBUO3@KJ<^H%N%IIF"U\W$:;) M!5E0[GI'.RTH[!@4-B8HKYV[;53(GA;[J*UO)JII5#*XD'.KK__ MCOCNC]!:/X!YIS'DG*A_RUXH,;V&F& ""4SCCQ_YXU;^FKO 19UO-HZZV%02 M+J,FC!1*8QHEWY,2S(#G4N/"/7/A6+GY7!>LA#3DO?\W+ M\A5$@6^^5NB591+,J1 1;D<7-4F#EA1FF9&16F'6"M*XG8R MRT6O*>V04]=UBS9B8:/Z#'5'1!!::3N.)6B:(94P+IBU,G_>6M]WCU!R*BA:B MH@DL-)V[3NH2N]8=5?:T&-H=8$$#UB?-ZFHR:9AH(2J:P$+32>ND.!FEQ>O[ MY2_[3-TOW?-E #%ULZJ1 M+GC@TF% C)]1GMUTF'>O7R (P4DEEZ0?!F:32 MZ5QB%[I 4AD.$J:D7!%3Q:H*T \\U^V'%--OB(HFL-!T&CMI3.S:>(H0((*X M!)1 :V9=XP 2I 4 .U,, $96-4 ZK4KL8O4Y>L ..7F-F^KO7.&$JF!1T006 MFDYCIW6)7>R^*\M]L\CS^[I\JC?KRWJ;SMEG&U51R727Y-^D;-_<[8OU-BJE MLU/D@PR;ZC/P^]> =4:3<_2PQQ#5H\!"TQGK=#BQ" '_P-C3Q0HRARK6B:G6 MB<>91_I7)J181T436&@ZSYO>W;! IS=]++VR.YS*"I:.&+^ LNC3D@G_JE=_(\2D-34[>, M\;Z M+N:3 6JZD=%$X,!T=DXZ5R/;ET/BAYJJGI(&=(1S6L "5*&@)VI# $C MJS*DG6RFDUO8PT%"[6%32!J#RA#5;XB*)K#0=!H[@4]"'?S^;C%,GRG%*?46 MQHV'#Z]Q ,D-R,+MKW&@&NV<=/H@@3>XESWC':RF8Z2S>>VU.$@839Z5Q20 MQA[U^,*C_9"B-IA1T006FDYC)_"I7> _I_ZDIB1?+HPGD5';TV-H AL530P&1&>C4\YT=*O[=$N2@Z0 /6KB+@U2AIO=$)*[)/VV>0C8 M<6JL9ZCA'01\<28XK%.O;'+#>S!(=LC)3U%"BA+,SJA^0U0T@86FT]AI7F;7 MO%,J4 :TNX$*M#6SK7$("::I 3NS @6,K!4HZR0H&R5!)Q6@=LC):QR0F6?6 M.&J/&15-8*I-)X\[FT7R],*68*6T+Z.PEVCU.3*RI:B(HFL-!T[CJ%S.P* M>51%Q -2&VH>2I Z;QC974TF#;7AC8HFL- !TTCKESD8WO$]WI>": 'J:FC,CJ0PW MO"$DXJI,T%\J@%V_H20 H[IP\AX.$VO!F0,/;XRKH0= / M*6K#*&Q5-8*'I-';JF3WKZ6Z8/D!Z N* #3_?#2%!X@"P,\4!8&07!YV.9?_I M(6\X2*B-8P8\YGVF<$)5MJAH @M-I[$3P,PN@)$?ZF! B] M!1::_L6X3I5SNRK_GQ[JL'N=>FUR4[@3?^FS7KUVB^HU1$436&@ZSYULYW;9 M_JRO0)HZ>=F_&Z[L?B=_ !W*$RQ#5I&PO=V]R:W-H965T&ULK5EM]LV$/XK MA%<,+5#7(N77S$#&0N W6 5V#9MT^TQ(=,&;00YX)?=G;&%-<# 8ZV;"R8 +^LY8JIP9>U?U M%XK1U W*LP&)HO$@IUST%G/W[58MYK(T&!?L5B%=YCE5C]Q- >RAE:UIFYHO<__P!2#2"Q X8= ^]J@%NYP1Z9,^L]-70Q5W*'E)4&;?;! MK8T;#=9P8=UX9Q3\E\,XLUA*D8)36(K@2HR = M*,;HDQ1FH]$'0),>CQ^ 1;59Y=9UR2H\()2O$-Q]!:1B P]>);/'QX'X,3U M*L=.7]RA[W/!%#5LO M>!S]YK/Q3,J.+![6%@]#VA=_0@7*I/;&PG[DV(VT96:[Z!,R'L\'VT/T'JD) MF<:UU!&L40UK%'3$5?HOY-0^L(V$.I1(D?",(5'AM5\3&^ZES0F(:OE\"3)M8QO-3O"W9<@D\L.? U?!G0?A7N52&_W#K M:LN^82H'(ZA *=+)(5!4-X1U[JD(F'@!VV\^(/3O#059NW%F'88BJ.&]:(7 MFOU&S2 ?B IO$32;EF$#*TIE*PM$R7S L3M MJ2=D-CU%Z!$;3J<=L8]) Y$$:^MR0\4]TR=%4VL&M=;&3<;IBF?=!;12?Z:P M.9>VX\5H"!\'V75QE;B$T99B&-_25>9W6=SV!6DGNT]L%HTZ/-9P- Z3]*UB M!>4I8@^VGK*]FZ39,%75*E/YSPM]V*Y 4=0*MK94GPP) [H#>\#@.4F"SO@5] M[%S2&W2,_ MC0YHLP+M$<,0LUTQT? KG@4KY$?',L_H)?%9&?17%[>'/(3YH>2K<'C$<=:]W0[1D&$S\&RZ@8WY& MXI,@8;\T\<^E[=CJAJ-)F*._0'? Q:&/)!IF0A@79.JSLQ:,[6!W"<<'I*%U M$J;U.@2AD&UY"F&X>2OJWA@]8>1WN-;9/ZK)7];1EH^H8=6PG24#\4_^' M]9HESB?L(7$].P+VA.U[!E>DNSSJ+0YOA68GG:@&%'^TJ: M/H \W0>D+%&N9>$O1>TC>4_K[9.+XV'7011IF@$2WFTON] B:M"*W7,A;!Q9 MSF2*R]1K1'MS3&*"3X_2/&*C&8XZ(BENF#T.,WO0!&;W$B'P<9O@,8Y&IV=) M'C$R&A^M#M'^&A%"PUEZ0024O/I$]D[9CDQO:C\,[ M]&?34'S6K?BYM!U;?#'V'NX:,I5,&$LU6BN9-Z=7$)N)S'/PO[9GBZ@4*>Q[ M65YD\I&QZF-1-7BHR*CWK+&:>QPJY!Z9Z?@D? <'5S@Y4_?N9DLCM\G=7WO4 M7^O;LRMW9W3R_1I?+/=W8(V:_97<)ZJ@&C8XJU!9?1N BFE]K=<^QUFF=4+MNGTURD*B)G=D.M/]^MA-2Z )"'5^(7Y[G.9_O M%VPINR))P "/> <9X0,C$:+HFR:/$L@QOZ(%$+FSH"S'0D[9TN0% QQK4IZ9 MCF7Y9HY38H2!7INQ,*"ER%(",X9XF>>8O0PAH^N!81N;A?MTF0BU8(9!@9?P M .*QF#$Y,QN5._V!\)02Q& Q,*[M_M13> WXE<*:;XV1\F1.Z9.:W,8#PU(' M@@PBH12P_*S@!K),"9N*?KKU#[TU%Z$2Q\=;]UMH8^/M]Y& MG_R?[]-W'WXG%&Z3@Z[6<]^3@VVI5LEY[7+JL>[S D+FK4@G)=S]U%C=M0GSUK%S5IL^CX_BYJ MVH+J.KU7B]6MF5MO?@YLJLUZTS%&P=V]R M:W-H965T&ULK5=M3^,X$/Z^OV+4E58@ 4G3%[I0*I7NKI8[ ML5=1;N^^NLFDM4CLG.VT\.]O[(30HM1W]!K1P&.> M"7W561M37 2!CM>8,WTF"Q3T)I4J9X:6:A7H0B%+G%*>!5$8#H.<<=&9C-W> M7$W&LC09%SA7H,L\9^KI&C.YO>IT.\\;=WRU-G8CF(P+ML(%FM^+N:)5T* D M/$>AN12@,+WJ3+L7LZY3.UA=FV&2LY!:4E28T^^!BX[2)#1L82+ M%4R58F*%E"BCQX$A"U8NB&NTZPHM.H#6@ULIS%K#*QPJY!Z9Z?@D? <'5S@Y4_?N9DLCM\G=7WO4 M7^O;LRMW9W3R_1I?+/=W8(V:_97<)ZJ@&C8XJU!9?1N BFE]K=<^QUFF=4+MNGTURD*B)G=D.M/]^MA-2Z )"'5^(7Y[G.9_O M%VKX1U W*LP&)HO$@IUST%G/W[58MYK(T&!?L5B%=YCE5C]Q- >RAE:UIFYHO<__P!2#2"Q X8= ^]J@%NYP1Z9,^L]-70Q5W*'E)4&;?;! MK8T;#=9P8=UX9Q3\E\,XLUA*D8)36(K@2HR = M*,;HDQ1FH]$'0),>CQ^ 1;59Y=9UR2H\()2O$-Q]!:1B P]>);/'QX'X,3U M*L=.7]RA[W/!%#5LO M>!S]YK/Q3,J.+![6%@]#VA=_0@7*I/;&PG[DV(VT96:[Z!,R'L\'VT/T'JD) MF<:UU!&L40UK%'3$5?HOY-0^L(V$.I1(D?",(5'AM5\3&^ZES0F(:OE\"3)M8QO-3O"W9<@D\L.? UQ2GX&_W#K M:LN^82H'(ZA *=+)(5!4-X1U[JD(F'@!VV\^(/3O#059NW%F'88BJ.&]:(7 MFOU&S2 ?B IO$32;EF$#*TIE*PM$R7S L3M MJ2=D-CU%Z!$;3J<=L8]) Y$$:^MR0\4]TR=%4VL&M=;&3<;IBF?=!;12?Z:P M.9>VX\5H"!\'V75QE;B$T99B&-_25>9W6=SV!6DGNT]L%HTZ/-9P- Z3]*UB M!>4I8@^VGK*]FZ39,%75*E/YSPM]V*Y 4=0*MK94GPP) [H#>\#@.4F"SO@5] M[%S2&W2,_ MC0YHLP+M$<,0LUTQT? KG@4KY$?',L_H)?%9&?17%[>'/(3YH>2K<'C$<=:]W0[1D&$S\&RZ@8WY& MXI,@8;\T\<^E[=CJAJ-)F*._0'? Q:&/)!IF0A@79.JSLQ:,[6!W"<<'I*%U M$J;U.@2AD&UY"F&X>2OJWA@]8>1WN-;9/ZK)7];1EH^H8=6PG24#\4_^' M]9HESB?L(7$].P+VA.U[!E>DNSSJ+0YOA68GG:@&%'^TJ: M/H \W0>D+%&N9>$O1>TC>4_K[9.+XV'7011IF@$2WFTON] B:M"*W7,A;!Q9 MSF2*R]1K1'MS3&*"3X_2/&*C&8XZ(BENF#T.,WO0!&;W$B'P<9O@,8Y&IV=) M'C$R&A^M#M'^&A%"PUEZ0024O/I$]D[9CDQO:C\,[ M]&?34'S6K?BYM!U;?#'V'NX:,I5,&$LU6BN9-Z=7$)N)S'/PO[9GBZ@4*>Q[ M65YD\I&QZF-1-7BHR*CWK+&:>QPJY!Z9Z?@D? <'5S@Y4_?N9DLCM\G=7WO4 M7^O;LRMW9W3R_1I?+/=W8(V:_97<)ZJ@&C8XJU!9?1N BFE]K=<^QUFF=4+MNGTURD*B)G=D.M/]^MA-2Z )"'5^(7Y[G.9_O M%VPINR))P "/> <9X0,C$:+HFR:/$L@QOZ(%$+FSH"S'0D[9TN0% QQK4IZ9 MCF7Y9HY38H2!7INQ,*"ER%(",X9XF>>8O0PAH^N!81N;A?MTF0BU8(9!@9?P M .*QF#$Y,QN5._V!\)02Q& Q,*[M_M13> WXE<*:;XV1\F1.Z9.:W,8#PU(' M@@PBH12P_*S@!K),"9N*?KKU#[TU%Z$2Q\=;]UMH8^/M]Y& MG_R?[]-W'WXG%&Z3@Z[6<]^3@VVI5LEY[7+JL>[S D+FK4@G)=S]U%C=M0GSUK%S5IL^CX_BYJ MVH+J.KU7B]6MF5MO?@YLJLUZTS%&P=V]R M:W-H965T&ULK5=M3^,X$/Z^OV+4E58@ 4G3%[I0*I7NKI8[ ML5=1;N^^NLFDM4CLG.VT\.]O[(30HM1W]!K1P&.> M"7W561M37 2!CM>8,WTF"Q3T)I4J9X:6:A7H0B%+G%*>!5$8#H.<<=&9C-W> M7$W&LC09%SA7H,L\9^KI&C.YO>IT.\\;=WRU-G8CF(P+ML(%FM^+N:)5T* D M/$>AN12@,+WJ3+L7LZY3.UA=FV&2LY!:4E28T^^!BX[2)#1L82+ M%4R58F*%E"BCQX$A"U8NB&NTZPHM.H#6@ULIS%K#*QPJY!Z9Z?@D? <'5S@Y4_?N9DLCM\G=7WO4 M7^O;LRMW9W3R_1I?+/=W8(V:_97<)ZJ@&C8XJU!9?1N BFE]K=<^QUFF=4+MNGTURD*B)G=D.M/]^MA-2Z )"'5^(7Y[G.9_O M%VKX1U W*LP&)HO$@IUST%G/W[58MYK(T&!?L5B%=YCE5C]Q- >RAE:UIFYHO<__P!2#2"Q X8= ^]J@%NYP1Z9,^L]-70Q5W*'E)4&;?;! MK8T;#=9P8=UX9Q3\E\,XLUA*D8)36(K@2HR = M*,;HDQ1FH]$'0),>CQ^ 1;59Y=9UR2H\()2O$-Q]!:1B P]>);/'QX'X,3U M*L=.7]RA[W/!%#5LO M>!S]YK/Q3,J.+![6%@]#VA=_0@7*I/;&PG[DV(VT96:[Z!,R'L\'VT/T'JD) MF<:UU!&L40UK%'3$5?HOY-0^L(V$.I1(D?",(5'AM5\3&^ZES0F(:OE\"3)M8QO-3O"W9<@D\L.? U?!G0?A7N52&_W#K M:LN^82H'(ZA *=+)(5!4-X1U[JD(F'@!VV\^(/3O#059NW%F'88BJ.&]:(7 MFOU&S2 ?B IO$32;EF$#*TIE*PM$R7S L3M MJ2=D-CU%Z!$;3J<=L8]) Y$$:^MR0\4]TR=%4VL&M=;&3<;IBF?=!;12?Z:P M.9>VX\5H"!\'V75QE;B$T99B&-_25>9W6=SV!6DGNT]L%HTZ/-9P- Z3]*UB M!>4I8@^VGK*]FZ39,%75*E/YSPM]V*Y 4=0*MK94GPP) [H#>\#@.4F"SO@5] M[%S2&W2,_ MC0YHLP+M$<,0LUTQT? KG@4KY$?',L_H)?%9&?17%[>'/(3YH>2K<'C$<=:]W0[1D&$S\&RZ@8WY& MXI,@8;\T\<^E[=CJAJ-)F*._0'? Q:&/)!IF0A@79.JSLQ:,[6!W"<<'I*%U M$J;U.@2AD&UY"F&X>2OJWA@]8>1WN-;9/ZK)7];1EH^H8=6PG24#\4_^' M]9HESB?L(7$].P+VA.U[!E>DNSSJ+0YOA68GG:@&%'^TJ: M/H \W0>D+%&N9>$O1>TC>4_K[9.+XV'7011IF@$2WFTON] B:M"*W7,A;!Q9 MSF2*R]1K1'MS3&*"3X_2/&*C&8XZ(BENF#T.,WO0!&;W$B'P<9O@,8Y&IV=) M'C$R&A^M#M'^&A%"PUEZ0024O/I$]D[9CDQO:C\,[ M]&?34'S6K?BYM!U;?#'V'NX:,I5,&$LU6BN9-Z=7$)N)S'/PO[9GBZ@4*>Q[ M65YD\I&QZF-1-7BHR*CWK+&:>QPJY!Z9Z?@D? <'5S@Y4_?N9DLCM\G=7WO4 M7^O;LRMW9W3R_1I?+/=W8(V:_97<)ZJ@&C8XJU!9?1N BFE]K=<^QUFF=4+MNGTURD*B)G=D.M/]^MA-2Z )"'5^(7Y[G.9_O M%VPINR))P "/> <9X0,C$:+HFR:/$L@QOZ(%$+FSH"S'0D[9TN0% QQK4IZ9 MCF7Y9HY38H2!7INQ,*"ER%(",X9XF>>8O0PAH^N!81N;A?MTF0BU8(9!@9?P M .*QF#$Y,QN5._V!\)02Q& Q,*[M_M13> WXE<*:;XV1\F1.Z9.:W,8#PU(' M@@PBH12P_*S@!K),"9N*?KKU#[TU%Z$2Q\=;]UMH8^/M]Y& MG_R?[]-W'WXG%&Z3@Z[6<]^3@VVI5LEY[7+JL>[S D+FK4@G)=S]U%C=M0GSUK%S5IL^CX_BYJ MVH+J.KU7B]6MF5MO?@YLJLUZTS%&P=V]R M:W-H965T&ULK5=M3^,X$/Z^OV+4E58@ 4G3%[I0*I7NKI8[ ML5=1;N^^NLFDM4CLG.VT\.]O[(30HM1W]!K1P&.> M"7W561M37 2!CM>8,WTF"Q3T)I4J9X:6:A7H0B%+G%*>!5$8#H.<<=&9C-W> M7$W&LC09%SA7H,L\9^KI&C.YO>IT.\\;=WRU-G8CF(P+ML(%FM^+N:)5T* D M/$>AN12@,+WJ3+L7LZY3.UA=FV&2LY!:4E28T^^!BX[2)#1L82+ M%4R58F*%E"BCQX$A"U8NB&NTZPHM.H#6@ULIS%K#*QPJY!Z9Z?@D? <'5S@Y4_?N9DLCM\G=7WO4 M7^O;LRMW9W3R_1I?+/=W8(V:_97<)ZJ@&C8XJU!9?1N BFE]K=<^QUFF=4+MNGTURD*B)G=D.M/]^MA-2Z )"'5^(7Y[G.9_O M%VKX1U W*LP&)HO$@IUST%G/W[58MYK(T&!?L5B%=YCE5C]Q- >RAE:UIFYHO<__P!2#2"Q X8= ^]J@%NYP1Z9,^L]-70Q5W*'E)4&;?;! MK8T;#=9P8=UX9Q3\E\,XLUA*D8)36(K@2HR = M*,;HDQ1FH]$'0),>CQ^ 1;59Y=9UR2H\()2O$-Q]!:1B P]>);/'QX'X,3U M*L=.7]RA[W/!%#5LO M>!S]YK/Q3,J.+![6%@]#VA=_0@7*I/;&PG[DV(VT96:[Z!,R'L\'VT/T'JD) MF<:UU!&L40UK%'3$5?HOY-0^L(V$.I1(D?",(5'AM5\3&^ZES0F(:OE\"3)M8QO-3O"W9<@D\L.? U?!G0?A7N52&_W#K M:LN^82H'(ZA *=+)(5!4-X1U[JD(F'@!VV\^(/3O#059NW%F'88BJ.&]:(7 MFOU&S2 ?B IO$32;EF$#*TIE*PM$R7S L3M MJ2=D-CU%Z!$;3J<=L8]) Y$$:^MR0\4]TR=%4VL&M=;&3<;IBF?=!;12?Z:P M.9>VX\5H"!\'V75QE;B$T99B&-_25>9W6=SV!6DGNT]L

MPB"!A*N+:)A:<63>*S##6+,$51L=/6#(A921/KAT@I^1'4PVO"^Y0:P]G.^" MO>2AO7=^>7%P=W-\?/9+&Y,R'OMR0/^M^VHEBUOR_2+-?EKWU&"RFI9]E.W"Q(\#>B MU(Q;&Q,*&],$^*4?)\AN%\NO&.R"-.3$9 MG%0 RC!'7/38^\IS#6./;OL]FI'%N6Y8H*W&;=1K4,*'%+NLGPC1R2*W M(-&*_JE>HT5RU;EV8GDB;,--]\&Y^?1]>\3NW^]Q^J /\-AD]/',0_-\:9L M* UQ'X98]/?NC*%2ZU(*F98%UJ&L0-<,\G2>0<(XAHP9S@Y$*VSPJ#D ?D!3 M&';S(-,_A?=)$&1P\JN'S M,9N-[CX'2)O;4_5DXF*RPXR+FM-"QJX:=2%J*6[59XY8C4N^:^/MTC$FU'G/ M_8#*:M5G4E,Y]G2+/'AJ)BV3QTYNS6.'*:1F5*SOA9FR2$TRR0!@1\F+)7M8 M/I TI.1U"+]%U*4"P0]'88:NI6[*': ,;')AM(CFR9.X.4<;-*YHJ320#T<\. M.W7:R'=%T4O?VV2*3N-[L^:>(VR\ MSR;_0=K.F &GNEWAN<-A)VY*:KPQ.,<>-T^2(+P1CV0PQW^/K&G/93A,!L(. M=^*>;Q(R-SZ"&;CZ=ZPD.;^28YQ!X"0>47@+.D<;DS^43CC4[D-V;YMIJ782 MRP=2 ZQ6A@')D#N'Q_4;-P+NAA;L6 BGY$L"_7L^/'!#].Y:/8+;H&R.3)Q M^>':NXGO"^?-=]+!M0LYRVK\T._V5)D7[TXGPR+3 F*Z5<.35M)W * NI5&4 MYM$[PBV.$*TY[H5-V\Q;N,NG:=-[E\!9)T^.GQPPM&1W*'=`S,K*5OV8:^XZ#U,-4#H0F6*RB&DK1,*0 M:@G%S:T1G?UF8GR(\Y&/NX"_F"(?R;% $E >7XD"L7B(0\D0@U=;5JR1@()4 MDEVJ+G?10#HA H_^/=A%^XX,)'NM/[OKF-&9S7?Z]=GA\5/X]:59"77[-*@E MV>_TV3%\^FTM6Z,Q9&"U^)A4 /G-UR-5SL[:)Z+NQZ=#>GHDUMFE[^X@YD:* M:=;Q ->4B\>6\70G)@^<$3\9 =?*D=J-GL/(G'A%F+B27A+T!SYT$OG*601& MZ7TP)]MZP//"TV_1=PX'^O-&^NAW=A(?1V./LNGPP=2+\2 6E]I(=\F[TN[CY M13HOK.@^TX@O-U9[IP:FASVXH9R&$ZH1/?<=&;I 8@C_P^Y[:"I/W+;O\IA M"F:8S_JK&0#GZ:-M#CL^.774^72X*;8*1$P=CAVI?$:MX*%5YU/33-(ZD8D0 MC!55-IV,WSC3.]:6]#*A4;8KL/A<2O#W)%*=(WUT,?7RE$]@W5U]V] M60V]J91F.U%"JVT9:0'NH,Y#W7UGE?%H86:)8>B.F:\V="'G9WMH3CH(PVX- M9U6M"W;DI'TSY'"VYI=&3BSPN4GFV11I ],S5)!]Y M_,)X/H#[2X=")/'WA!,/OR%[^%U!+ P04 " !*@0A9;<>]= LB "M< M&0 'AL+W=OO(+R370F@MVE)+LB3OC %9GDF\F-DQ;$_V(<@#FZSNKA$OO56DY-Y?GW.K&YNMRSH)$" / M,Y;ZR:I3I\[E.Y[[S9M7KVRY5DUA9]U&M?#- MLC--T<.O9O7*;HPJ*GJJ5_-CX]?OVH*W;Y\^SU]]M&_;X;^EJWZJ/)[- T MA=F^4W5W_\+DY?N@T]ZM>[Q@U=OO]\4*_59];]M/AKX[94?I=*-;JWNVLRH MY0\OKT_>O#0#Y^F!?]?JWD9[B21=?=XB\?JA}>'B-!JE9ECR,4\,^=NE%U MC0,!&7^7,5_Z*?'%^&?NOM_ M4[*>?&7P:1L,?:*GT-A"G6]R4S[V!;S6\U[_JS)N1=JG+HNVSZ[+LAK;7[2K[V-6ZU,I^_ZJ'^?"M5Z6,_8['GN\9^W7V2]?V:YO] MV%;[2M]_!71Z8N>]RJ#.LM/C/)L?S\\>&. 4+_Z4QCO=,][$*K/_ MN%[8WH"P_?4@GF\L^GQ4(>V$U1JA]>@H989>[4R[=__/)'Z^,_/T#MF:?V M[*'1OW&K'AQ[FO+Y+'OZG-EO5N%C/]I>@[+ !U_6*H/!-H4I2 'ARQX^NNF: M3=%N__B'R_G)Q9]M5G8@':U5%?YD8;0*WJZRI6Z+MM1%G=D>/@ [T%NP G\? M-- 7#Y3U'2C$KU;I8Z%KW6L917S=('?^"+U?:EG5G!T/+!9J1#4"=C$#/Q8/HEEY[SC*) M?F QK0^9W':PK%FR!6&U,L&W\;6&GY&3,*T9X#$4@L*4:Z*E4G=@O3?XK.-' M3C^4/3VZ'-K*9DO3-43)]8 :!#QHLR_%5][\7Y= M\K BV2JUBN]J-7^..A\M0,^7'!P>C;ELA5W13UXV4+1Z+=9<5^8'GCU2]&*4V&2^3ED%:PU M,(Y&@O^O.N0QV'8-[UW7_;H;5NM8G&"KT?)7^,84J]<:[+2!?:F)*T:KM@0. MW;;=?:VJ%9OO*8 P3@QS/98]9/G4/$KS-@(O*]"C*LJ7+H0-4160\DG;6WH:NSH M*%N*CL,R$$^"J[S7[R(J1;V.F!9>A^K6$K-R"IH!%$C1T6ORM1N4A9;23% MY9B&DFPD2 /*+7"6/BXLPBNG]@%L->^IUQ:Y!G8^ "PU0==+)HIF9("'OC//@J1M.HN2 %Q>*F Y$0O? *]C_<#%Z7Z0+6IE@;B8IO@=MKLGL^A'0RF! M!]374EFR*+MCU[K18[K6A47UC@0'M@D^!Q-C6;GM@"K"%E<$IPG"O0!U ID2 M(Q>S6ON!.Y3=,>3-G@G MF @\' Y:UD,%"UD-NE+HH"R9"YS[I8\R+^PF^VWS79LH0.Y,MR4C+9O"QI1-B/ M[KY ZQ-)RB[O4,7X ?@GC[;>)#9#I@,=O4?XI.(V>@:@)T/R?:,!C)JC?#V M3F4_PVXG8J&]LZ.=8X^%U&?H%KI6B=LJDV%0:'+A)/D-T%GWV:.]D+R"8ME5 MB0)L:7/%(O]#5>/5X)2X F8ZFAV>?V IR0E85M=#0:I+-P<;+=,T5IG&7'K M.GC7B-UD&Z!-.31 *?!7W$[;M4?=?0O/V6XPI4JX,+00KM1(:+8B"T NFO4+ M=B86!!*BS@"6;\5B@V02135OXWB 6?8KD9?N \S=-6"XD?]>KG?( .$.5$S; M,&3=/80L^.\3Z/(CPHXXBTD__!A9S)N]ME1(Y2\'TEU%I<%^%?>%KDEI("8L M;VG/T.P6=_"C'=LF$$Y4(',+BR=DD!H\LNI@&4D7P76NUC!#K8&,*EGYO>[7 MY)\-P(461!/9Z ()"C4]M0!3 OI(V+M3.>L'9]QG$ M%,K'%+2 ]ZI4S0+V]/2$/CW-8\W_DWW &=TK@Y@7/*Y!OI%0: (.RTF^?*9- M_X*;_B%:^K7C]Q'L^9&%P3.K2ER\%CA2%@: M_<(.[YH/WBP QJ:GU\N./7"Q2U.E%GU,&&A\4?T.X$^1$KE!O/V#F1H-BNOP MK5'N&\34C,0)S/,^8_2!GB\>)7V372[)+*T&/#QL -ELU+]9]FDO$]@GE.QF MX%5B8/;[ &BM$G$ANW,$KJ$%M02;:R 0 K.R1/><$WA\=)MBXMB,,64HL@*D MF=^.R]'[8)TK9&F"/"U@;O3@&6@0P"STY<2)1H'W3O\P7& U@<@&AZKV+Z$ MDGM]0K4G$#"@05]_RN R>SR$/=5-XO!6+9)P#MQX>L"I!A!ST(I,N&=R= M+GF5@AP6F7$R.CA^KWA8,*0,6*^A>U! ME?"N"!2#H!T%MUL&.34FV+)NZ-$AD[^-=Q<7L#$="B(: W9W#6AL;]2.+X3@%M.,S-1D M>5/+66PIQP#[#93JEM0;X\+)?;\#62H M E@[ A9#!F?4[K+33JCW=7$;@G[GPLQ4.(>EBHYR(H.14;$& KU*PX-2ZV">> MQQ4,*7.*M7Y=2KY*(O5*V$R5)[^$<>BZ1&-F'ZT44WKM@0S$9.UAL>4E,$KN M@H6V(<-'Y#!V*M:C M _&.'/_%:\YL>#&CB!W))!H(9B;HRZ-L"--5RD0D[ZXY90#-PB0$44S/5A+ M2DF#)+ 0=6MVN(N6=2P6O)'8V[BNJG0CU"HC;M][KAFH&-B1(<:)+B3@]T86EQ/2ZA)^T"HRJ&R[N-FPHD>?.D)@HK M.3MZV\F@#]I 'E:]BZ*V:<,UU(2NA'E)FB MR0[P]>2K0Q2K;B@O6"?R2TI3^I(.;C^\NOA$_M2V)!H],TB#O%LV@;_#%H_ MQ=D!D!NH5RVFH!BM$81*-U,":6(L#U&*MAVHX$V%!4S)& 44MDQ@.@&%]5;5 MRR-.)+(F EZ1R^#M_[).03 M_"D;;+<3^!R,%(:*LIY/VB6I"*BO QD?Q&J--.DX<9R&4$ZTKBC@P7*-6CMHY),%B-& M_!>SZJJA@EFR$6Y@+@.T0.NS5<8W5TVM(87NB=XBC:PQNH&)V7J.O E2A@C MDR>WP\DW+1%>=FB(&*,J=AI@ 6@NRA.X;)5XT(#B;R\ACA8 >VU$N()DU1%?96:$3/2[\(.PBF M6)EBP&K@4J'W)M4GT9K6<+NA<4CJB1%8>="'4",P@$7] (7GL$N$Q)P6/"^Q M](= "L"# HMWU1,,&)F6J/.1T"6S$)T+3$$ZL=DHP*PY2@9X_[IRDXNS;R2 MIB2 ZT+#G*& Y*@'#UBY08X@#"/F"RTL%@B-,'FR]>:<5C8ELO=4+W2:5ZFF MP[8C2IG$*:3"K 9ZR/=489=?2V59@M@T;=@/7AXLMG-V%R2@]U/JD^1P !A MJ1$;I+(QW6GF03X!I;3JU&Z9HJE1@4"{)LJH!8AD*.U43(M*UT MA8B0$/Q.H1@>I_KW/'N3Z\H?0.J M_^=:#A)9N1AQ>#X[0Q^@@<9D@BQE[PJ*OC=Z,>SC9+I3V*/!C=N?HG#KRWJR M6.)ZO G -P!HN<[28\E,ESU[9NIVP!,NNY-5S.&!GN&XI"1@Y7@D1R!+].+ M5Y:$1:2K$A^[EC2I(:4I*T*WM6O#) ,A?;[W2 MW>'"+ HS5NJ.;*\VG D'K/B&P35W^&P=A9P$8ACD5^: =OPLH 8JTZ,(Q:FS MT )*0^6R-,:0]1]B3GBDJ#\W2'YB=*EZ'<>\H']]-1L(P]@&+_I?L_)B!\0 M CUD^MRF<4AGX\T62+?#YD2'?7^A*];P^8XTD98@R24G1'9RUT0;[ JG3M@G M[)Y&H+Z7PHS32QO$K?;1M^)&5?G*4N'J8=!,C>^RCP$83V" ,63%8[P@(<=:0A)\8XZPH,A9I7GZ-NMVEAE#T5_*4(DGON542""IG%$&"\<$;/(\P9CMP@&TE#EA$"(ZQ)$F,+:3[; 4

;9UI1^,B@H=>7^RJ]>#LF$Z^,=$T[]A%.FVVW$5/X@6_GF M56-6HJ'16(T^,*L\&\3IBI1RUS9XJS&O?7,KF[92C5WJVKXZ:K$B/3_*_.RW M;O;ICMF7XB=3M4LKWE>YRH?SCT!)).GY(^N=
M1?;.>+VS'>M!686+1BE85RO^]V9FVP;F\7_;!.#6 M/]^^/KG,][:6F7J]!Y^PJGE0>V_^^(>3R^,_/4+]>:3^_+'5G U3.X[.OIR)= M0-
Q8"R>_[9IL*0<"6.EV*7ZIC+A=2AAZIKI69[(0[\QT(CZV^10OQ0\J4^5, M->*"E7,Z$>U284A9RVHM)"2+%29"B@\23\2]G'78]E[CD[9+.1'8234J%[IJ M#<;O)]?
N&MM)?,"XU5)GR\%.BP:O%. &SJ77K.@L/%LTY( 3,>M:49F67YI9 MH1>L^PFM)K,OG6Y4NMX? W!}>G+U)^MF6QZ56HQ#,2RI$!SPT9A:8Q17VM"06>B$@&ENO?=6'S>D3V3/B!Z_2 +
M6B,S%I%_+ '@'9BRS#\9'BC(.P39:L%.07 HX=R\10Z6"U-O4C3Q+H[U9HJF MSCL*):03,AJ*VU 38$PUT#&4BH$PV5)\Z/#]I,>BQG0+AQ2&C4[4JM$&JOQ< M05PP1]4@?#KF)=:;;
(YU)@K1$$:\/!:Y7&,S1!"S(LIH? Z-/RBH!DRTIB;( MQ;!6.IIHQ/N_?;[Y^./=^ZA18=LN7Y.#%UW=65&I>MGH%GSL?_SYH,<(99%( M6%X87S6AI2[Q6A;KR#2]N66X/..?OWETY9]Y%_^_M>(H3A?
G,,AT^?\ 9W%_9SEA>8^@K#[G*(8AZ3L[TC(^ M_9*UAF)9R#2<;>,2!D ::92$Y*M@[#FRHWA390]?0;.MJB@ (<^8" #4@\Y9 M$)A"-J!+1OA,-UE7VE96&;PPXN,LQBS63?
1J!S#>KP>J), ;Z6KLN/PT.OS M^WBVC" 4!#1WC/6F;SN*PI[]%.YS@R4YVF)"L8[PCSUL1/ V,=D&^W>#G11D MA[17(]MRRN+2G?5-SDN:8E2%E#F(%S)_+JM^[3,NMCW(.JL"\R'I=6<0R9
MSS657113:5"E%NX+"E)R< R)\T*<#DN!2B=E(!\%T%D.FKJEY*$@/EOC@;WW M&N\OA=%M!)[T8H644[=#5ISN&[/4,]VF]/ 45>\&>4]02@9,5?FJE3FAI2Q" M<8#0N"Q#^2
++#&1(W*!8Q@SI:\[>9-L*NK>O#&L$WF&L';ZL >!6R" LBN M-DUXFNSUG4UA TPB#R_#%#]4DO6Q1 %CM3?"?)#//PD%H%N5E9[['#J5KP?\ M9PA3(GYO-;Q,UM:#)*8TSBUS19 M#.7*>7V(
2RHWM6MVS&3/HMDI%UT.B=6AJ3!*KCD\ L1_$8?)ACR?*K&(9=G M!!F?>B#IAT6=T1!_E\>7$_$)AD\!YI/*S*)R!C$1^_[] =&$^4474(N3;J05 M]%UF&67IG+;YRF.7+#@=H?&-(\+;-?@/=
(V@(\=375!J M9^RE9@!H&-G7V!S^/ZA>^0 "GX>N,(PMP.' #L'"@S/96>7MD0F$KG*%+"+G M)+X:"(*8'^5YSQ#,,#=L#E#<.'&,I$3SMHM0N35?D!#G>'#&)TQJ*'D1A.>.% MML^?>)UZSWQB-
,D A7AEYXHC,>)/$[).R] (!=U! HF5/%,@ R2B=(8@%?_R MR:ZP$ IXCI"F.LQ %L(6H4E24(*>%^_7TRO0WU*ZS\8$,'I\;9>CQ,0@#58 MDQ16+QQ28Y,Y\IHJK$Y&+A?>R%.)Y>QAVE]24+/
G^YF44P6Y, (D& MWF%"E8 E(?E'U.IL9SZ'5JUK?*S%@P2XDOX W!QG!%7$3Z'K'?FI6Y9)"9@- MRY&E@5JJTI7$9OY, .*7!?'X2*::Y\BV!?XR%19E#!J-7 MT3--
E7Y?.Y1#S*'+OQ*R0IH,Q;,'FMC&=FY"4,"7BILX#$P3CUBD\-G$,>Y/-V2:D>LLA M:A$@\WGH-H2R&*3E CM2)2T0'7.X2YKLQF-I.?N,7XNHR6:['^+C*],7ZQ8T MV"2+3!!.!GF3;1!0^"#2^
R,T]_0!FM<.O8/-S8,<;10;>["P6_0]C >C-O: MWY*I!+A[QD#?1(?*75X=,3^&OD?C*, @Y)UP%Y-I%NM&4(NXZELCB5 B+$B7 M"CW1 H%CN]H9+$HB*J/"=Q$KJEZWK6F?7LZ5."1Q]. D;5\\FT&(-
LN=K$&.B\FL4;!F7X2#8[>][*EB"3DR'K/<.\[2;/.$4"+W IKG,?/MI MV.YR/?CM-'O*/ !;108<.L D4>XQNE33X;3D*60-@998C_X;^>&4>80,W.:_
M.AY!CZ1F/S>+?'FXB9%^L0\N=5>7O9/G*P*LP)IOX,U:~\Y]8;>\X:#QHQ. M7I X0ZA5 K=#EME5G*1IP*#U:V/ZY_OZ-[ZBH9ZJE1R+4M2U9G MNB;).[Y=5N06U<%D2-]1% 2HU-
NI$!4HP 2W&$8]2G^:-IR=C.)*DCERR\^_ M;I<(52Q0J[\>EG3$[85BA>+CB0\=@G7H'I,XH8J(:__UV0Y\=N>3Z]& MA%SUIK$UWCW'1'\?;L7Y\(2[.$GNE1$G: M9*(9%;[Y @E_Y)KD':R=60M.&M![
*Y7BMT?/[> MX'XO/UDZS8*).U6WH;0]N9[$H[V3EY.TZJ6O|=3OQ-T6O'"+-?'!) 'FKJX) M>L/.W 2@0J0)YR3)JU#?@6R,R.YC@S>EG-@+)KZ&CU,LR@&| M)$)"Y011^3$?
78.7C_M;LU!4S4W\RX,IV>.@;M;RY91@<[XT,CS"2ZR>)Z\V; MQ424\EY-8%YX7.+*:-UWW_IR"&[4OP*G<'4 M,CC8TAA9AA*$[_UPV=1,?Z,OT1 "HFMJER.1\ #^1I&WU8V!(FJD2#X@[[4%0TB4-
<2LONK@ZU+LCW1Q M)S*JQ.XB-Z!*'>9ZH=M1146+C.-7N]SHJ?FC_Y&67'MM]"'27G5Y'@$R'DOV M797?2T1_VA!NF843*#J?-VM90%]Q-\BJ4NX$CO4^5LALO;$M75<)R=0V,-LP
M%HZ60.,>,@>'")T_BD\@@ PE.G\2%4>XM,5Z^J.%KFH;.CP-9^,A]=]T\F_" M.'::W%?7V[H9/5IS[-*N)$PHC[$M;[H%N2L1'R.YNX+F?'C[4+K841FNOMD" MW&4NEW-19Y+[QG3
6E/]DM[UHW.P8BO1<]U@M<_3N^F@7TKG:_8GH, ';]R M@W8G58Z%!*]C70N/FV:Y:@;)HX>'&//,P'!FP97'1_66KH)%,W*=$"]YJV*EZWXQ)>-<_NPXS=\2J6WK
ME#YQLVZ+S!VP[]K\XO(BW=VY[S=L/[2=],+#T7W4)B7O2,U=8EP0@-OT/>^X M_<+A&)(=YK K5CX>$OQ%AF1547?L*1@:7"H8GOK3-8R"ZI6-:/B=39'+;DT4 M>([+%81,43JY]E7J_)!R&
B)L=SZN(]*054#E+?ARMF_A=,M_"3,[J?WB+=S M?# ,J:,$:!*f"[@_*&OLSVB3&T,#7$V;9!&T=JE^$,NB&4BV/,H7N4F>RMNG MI^,K8/OO_W9\?'+P#"P/%Y-Z-R+WX -B1?
=!ZJ56MC]#X8MI2(Q5E0WS[@AB M?.FPCZG]'<3DT'MK4SMM+7'*]\W"O7.GQNF59<8TWP+;?EG\NUW7Q)T()ZZM M;[-&SR@NTR]>G#M).G@DDK VWFP!$SY CUJL3:OX. ?)JED-*J*5/^V&EA61
MGS1._75<6'"[GD3KCFL-P6*;*3S#!,+V6RD@V3R5P?0.2H<(4&+6N13$1].4 M6JP/9^M#_]'?^>4H.;S6DR@ZSBL?7B$;7<=VB[GUW)))LV%70PLU!Q3CZ=7%WM.D>%+:VK^^=#,
MM*TI^>-2@>.&!N#]W,# _!?:(/Z>[,T_ 5!+ P04 " !*@0A9D(N]%TT- M !K)P &0 'AL+W=OO M0"FN1*H:4>3PEFU52;*<=2J.'?$C?'@V0(9&Q)Q"(%#O_NQ;7(,B0$;'SS-(^J)7%B M\SI0?
T^R@RQ+,L2URZ4J=V\/9H?L52L>)G6 7P#^'EF2*]1&6&?MF#&QO# MBDEIK,K]9+C/9>'^\T>OA|:$^6#/A-A/B[OOM!Q^8Y;?O%&JP>F<1310PLL2 ME68#<[)
H]Q9#6\ES+,7=U8E7S)IW+EJ,1[ M]$S91U78C6$W12K2]OPSX*AB*PYL7<4'"?Y2%GTV&D0L'L3C _1&E9@CHC?: M0\|)QOYUN316@R?\NTM&1V+
<30*CX]QL>2+>'H'{&ZOQ='%CS\,IX/7!Q@< M5PR.#U%OV>'"^;Q| M>/+2^.EW2@M_R-2EO"MM#Q9+C/9>'^\T>OA|:$^6#/A-A/B[OOM!Q^8Y;?O%&JP>F<1310PLL2 ME68#<()
<\8KQ(V;"+"(BT$EK#.B^@TV=?:AG8AJ=L M-(G&\3@:S>>T!-S&DW$TF\1[^&2 9,;'4%FL&>]0$U)Y)Q*1+V'1T9">CB( M++,5!#G94Y^>L0 X81 M\P"164-X:4U; 1M^3[(#&^NU%FMNA9N-
3[=:)GC+RBT#7E^Q>-A?3 "IL@Q! M=Z55SBR@.+YT_S=:E>LFVPC,3K==_F9XAF/6H!)VC .>]?*D[]T7WZ[@$1"C M.VG8[R77H,KLB=V*K=*6 4^(YN!:I[^W=;X!!@I@DAF($(9/O$Z<%CN7AI5]
M.'#*; L!1FN5NH$2 KV6:NUYCD:_)<2&'EF[4K4I>*:HB>5&EQ'Z5:T<6\. M79/>>M+PP)0<% 1*[K9V8U(PU*Q?FPG6/. P62[7C[NLS]W7A>HD-+[XFP MM"17PHE@]SR8,D@7EL="A/D0 ! O#*?
$#O2PR "A%|"\6GP3,;E"QXH@ M<'"D4@$"I>B1'/ +0L%B5&)T(T,PN$BR,@V:J0*M2YXVL/(,U AR /8 D7MA M;([1H[88 64AK41>.NEPLT'D4L RCH%+ "^LZ7;HX0+/NX8(#.@A<"F8F2L-J
M"!6H#D"-,N,@%KH#9!SMAM$[;U%('ZFDA?I=V6@W5M.&8E,6+ ^: Z)-#3EQ' M|=XP@A(73&$5YC0@@=ED%$*$+*P%@]%@2P&>"%C1L.TSIW[!>@V_- *1Y:Z$ M$EA"
[>08]'!P!&1>D)T()740?-W V$[2XI'3%P&?7M5%@X*5ZA4M0?J&$ H_[6*V B]E0:'> 0<,52(D(N#%3#V8+YP MQ1] &'(WA)B\%ZF)<\0-[EE#^CSA;)8==U+51J@(?)MIIZ$<)A9 VB+'W:L ML/*
ZH73X^3D>'SBPF77@@]\CP_@4E!$.L.X\MN_!+Z_9U6H(`CJ0#+:L?U+_1&[ M>%.7*9^V%!8_HT>PWY2%%!.%AYXDS;QZ%3B0@ /H2.%BMRAV-^*0H M<$6*| KA@Z_LJA!]Q91+++<1?
&^6.Q,RR[LT 14/.Q1%P*K7XU" M+TQJED@;L,N!9-%'A(>D[='_4Z-]^>1) XA>ENO26#:+OK_>#4KF02V8$]QJ MD:\],1"PN*?F! _,7VLX=HLY*]Q4(JY!#/N8JFCA0ADV!Z#S9@/698KOL %B
M6N2[N.=,1$[G&P'U* *IDU]%?1&V0! 1VONVT);+HH%88*-;,21QAR4 TKQG MBT>+CD!U;)?)R!M!Z2)$GZL')3Z!4JV2*.F4(4_1/&WU9W^I&Y]%=U6"TK5< ML<[HSQ;<+8G\)2NPZ[9KNVN-
HVF\3R:S!=A0)-\C?KDBTT]8Z3CGFTUR6^2Z_U!B@[[M4'=PJC#+D MO*M24Z<#_4JBY1)X7N+FJ@NA+O'J5%YIK9-)YZ>W84QP4M^)^'*FTSL/AB# O^)U$F9HT8@#%_(4_1L=6?X
MI0CM$;GA%EO.RE.<@]05NSE]0[GCP>B^O']FXFN6" M%ZZ9%EPC-%-W>RQ/ZLX#XMNGI;JPZX]$8PFS.+O>\&)-$'8-L[3*6]:2!6LG M:P=%,-!V$X%;&KYT6VZ-
MH'3;#=$0<8ZA>=]2VRG!!1 ^!3BW+:EY;|\X%ASP])#H6OV;01+R.0F2%>4M)U4 MM9(N+G## ET'#Z!2K(%]M$)?*K4S;,/1[79K5X"$,75=X6SK> V]/L';VY" M:X0C:D4)RT^7M+V0-'M(;
(|+UP" 8L-ZAZ!9_B0\2W## ],E"6%PE7&@>)> MRZ(EB=O3P%>N4I%A4>&IX.;#O+D_YIJ; _X51B=M@1B62^*%]'54,U\|T]4A;5'AP@D=Y<=(H#:T%'A/TPQE78<@A"52@N[P1[*M KKP,$
M)==B@Z?NL!C4P*;_@_H8S(W\SI>9\$?ZH%(3:N!M?>:..:?/%6YWGO:[Z\D\Z M7!?I:77%+JNS* C:WA7/7 'F>KMGYW'0Z [@>C";D*T6@][/OIV)MW@XB&;0 MR^.+V:)W4Q68I_#HM/=>Z960N/WI-
80+99G7V3&;S*+Y>,Y.W/SI+BOM'=M% M-)R/HD4|

R5+^G&0+/0]Y62KQ=$X4N!|4MG*7PC[@=DBS.]I3 M:OY5?T020:/G=[?=7OMTX3>T=PX[J-[.GAKM/W20=C?"RZ+&F7 @W0AB:O\: MKNEZOE=LW)\U$CB&)X=]Q7L;]-R:KZML081J7( [LR%[@D
,(7)Z1>#1VG&^ M\1&)4?/RO$8G$5DX67?[LQ$K!$7LJN&0[3P&VH(*-4E*'?G:CYLVW+T(%LP. M+E"6#4D2*G"D K4D&,N^$ @WO_]@=Q#BS0<],C/%8775N]T'8]_8:#K' MWQE&R6R$U[/YK/?S?
E"3FQIGYVV2-E[=]SQP>#>;"+"R"'2TQCI#T9D&-G2U7FO%A?]2[=#C^_YS*C M]\&^>:>_=+8T'HV@R7@#"3:/Q='R82L>9QC :S^-H#DAUVKL)+;YCLCX+&ULE59M;]LV$/XKA%H4&Y#8
MLIVF06H;2-H.ZX "0=-L'X9]H*63Q80B59*RDW^_YTA;M1?'Q;[8G7WW".O MO.G:N@=2$P7QV&CC9UD=0GLY'JBID;Z@6W)X$ME72,#7MURZ%M'LHQ*C1Z.
M_Q\V$AELODTGMVX^=1V02M#-T[XKFFD>[HF;=>S;)1M#[ZJ91WX8#B?MG)) MMQ3NVAN'MV4/4JJ&C%?6"$?5++L:75Z?L7P4^%/1VN\|" 9D8>T#OWPN9UG. MA$A3$1A!XF]%'TAK!@*-
[QO,K#?)BKO/6_3?HN_P92$]?;#Z+U6&>I9=9**D M2G8Z?+7KWVGCSUO&*ZSV\5>LD^QDDHFB||$V&V4P:)1)__)Q$X<=A8O\!87Q M1F$<>2=#D>5'&>1\ZNQ:.)8&&C]$5Z,VR"G#2;D-
#E\5],+\LREL0^*;?"0_ M'08@\OFPV&A?)^WQ"]KGXHLUH?;BDRFIW-];S/3N&_M-T'<>Y0.QBR"^U20^V*:5YDDHC\Y; MW*,;1+!");& P"@C N3NC I4BML@
S1_N1O<#GX5THLU.H;_+81<5+COG/*E MBFWE67U=JZ(6*HC"FK(K@A>+SH.;]P/Q23JCS-*+RME&&&M.&3EUHPH*IB0R MLL-,VT)[('4FN*<=GH,];TH+36.#:)U=J9($YI.(R&A)
<@Z>_%"%]$U.=]94 M2+U:=.PK;;G9"NP]8Z"+#;/QJE3217H<-[C7"S-?R)D5^1#-P*+BX.FG/8YO M7EV,1^_>^QBS2#-.,B;J3""G&M'BUY:>TVD9 M89-7N /"
<_*'(KYN9J_V8[YA%78%_D]LJPO4HT14I0H)5BO+3+4*],B.XE=: MD0-0A0JW#BZB#'57(45*MIOR-C:$!Y+;E#=CN='G&7>Z[>PKIR4RS,*M2.$K17CZ<-S_2-HE' MN\!@IGXP]U-F%Y3-
O187)WF>1Z37(A^,<&5IO:WZ9Y9$DVZ/YR8F)R#IVY2* ME_]*0ZYQTQ:M!?J'K&4(?6[7.B8H!+BR'TA"NGK_X3%E=2=3/N+Q@(EP0;6*BU\AO%12!JOX'AZZGX<[FT)!;QOW(I^F;
MEHC^M%_!KM+F\4,\[6]?I%LJW >:*JCF@W=O,^'23I1>@FWC'K*P 5M-?*RQ M11)C 7ROK W;%S;0+Z;S?P%02P,$% @ 2H$(64EVJ6_)!0 EQ !D M !X;"JW;W)KK&ULQ5A=;]LV%/TKA-L5*^#X0W:2
MHDT,..F*I6C0H.FVAV$/E$1;7"E2(ZDX[]_?N=1'9,=VUF!+#'F);U+V7Y]S+ M>TCF;&7L%Y<)X=E]KK0[(V7>%Z^'0Y=D(N=N8 JA]69A;,XJ'NURZ HK>!J< M6_<:P8^R67F:6 X
M.ROX4MP* TMQ8_$T;*.D,A?:2:..9%8OSWGS\^F)*JL'@5RE6KO.;$9/8F" T M<)6>]T8$2"B1>(K \74G+H52% @P_JIC]MHIR;'[NXG^+G 'EY@[<6G4;S+U MV7GO58^E8L%+Y3^9U<^BYG-
,\1*C7/AD]\IV N.D=-[DM3,0Y%)7W_R^SD/' MX=5HCT-4.T0!=S510/F6>SX[LV;%+%DC&OT(5(,WP$E-1;GU%F\E_/SLDU#< MBY3=<.O7[+/EVO&0+W%!@RI'\L;&/:APR&T
]4!^QCMZ@=O'=.>"#C0J$:2I]6+',*0JS$.?.1D-[@@,E"Q!$'- KI8=> M W[!0-Z<#4>$T087GR8 T_(X$93MZ6D!I8_=97/I-3,5)52"MIY N=.1VYI^ M)K\B^%-^5!?
4$\8)S%V\KA*W2!P200I97IZD=&KA7^IX2L@T-&7EB"QUO;+TY$ M,F]95V]\[:GB# _]\7Y!IM)8)$,:B# ^0Q3Q?\MH"%YL562W>[C3-/Z'C8+ZA3 M8._V]$JW-.E# _3^BEJ8([5=MY(P.2%;
(/"ZMJV8B&W23*SE\:XE""G+7;!IS MYW GO6D:;MX4=/,.-M[ZS^J78VM\FPLOQ_;KNO'L'-9S(5=ABLQ MG;\Q9W5O;$?;6_>\NFP^F%=7]FMNEQ+W!B46<,7J/^XQ6UV#]P=OBG#UC(W' M13;\S
2'P13DU<)@ M^88 !D !X;"JW);K&UL[3W9JYV;0ZS6E053Z?'Q^/Z_ZDG[ZZB5]]ZY]];+IN[*H];M6F;Z] MTG;[6I?-W;=/9T_M%^^+U;K#+YZ_>KE)5_]#^[2[?NNI-
M7G[[]'KVXO7\# ?0$_]1Z#L3?%:XE473?,(_WN;?/CU&B'2ILPZG2.&_6WVC MRQ)G CA^DTF?NC5Q8/C9SOX];1XVLTB-OFG*?Q9YM_[VZ>53E>MEVI?=^^;N MW[1LB #,FM+0O^]J.GST[?
Z]RWG1-)8,!@]JH^?_TLR B&'!YO&? 7 ;, "6Y> MB*!\DW;I]Y=MV4I'+Y]WL#1.\#R395[S,O,]RYRK'YNZ M6QOU279WK//[_'$!V<,\MW*_GDQ/^HZ^/U,EQHN;'\],) ^4X<'DYHOI,]\XUM
M^#^0%Z9K@6[^:VS/-I_^\G(3" ,,LWTMT^I6XQN;_735W_]R^S\:3^:M2:$^G9G_U7F>Z[LJM>FM,KW.5UKFZSIM-1Y_#G;1-#9\S#6S4F;%-_G+}+\J
M^CGKFH5N\7!FB>K66GU__>&U*GB:ZP^_T"^'QYS>,K\W^@4VU.8IH(R!>]JO==WK:8 M3LZ/SP]4FP)6 M )1+?2[J&O$-"V.H^%<-FF]_>M?+N>SB[\XCBU+$R6EFJKTQ9P4/?PN=6;
MIJ5#VNBV:')Y*N5*76*0Q)04!V + 5,#B<@%@9PFPG<)@Y*!B "CX9 M8'O$1QNW]2%^%H<#@LT#%5'R%9_]3@#0A[,W.$L$@<@^.*VH\KTH(APD?V.11TT>]>_2MMQZ M,@$*@0FKHH-
#W0'>K)N^S&%6E6XV90'8:'7GZ0[1U:BT+!%_ *&%C(1YW3&# M(P&,$TM(^0!&UK1KO"YY3D(,&;MFBQ3/&2G(/0]8+6#S!D5C!X(;#-M4_=8#01> %214 M8 ,-IU^R/DL1]'2U:O4JM<*EX*UUA(1-
6N2)]F$>^ 5,QK[.![M,2],H7185 M2G@8D6E@3=B' EP88OQ]K-G]DDX.L(G]DT?!JFK3L+1F_=+73A?E:'']%A4, M/A=HGABD2*8C?@(ZFI#Q?S/JFD^*Q1%2(!]_:G9|^.JN'A+ZP$@X@Z.M$Y;@
M9_=P80CD+@MN0@8\ B "CISBZ_|=K/93HQK2RC4(ZFW63:Q?018+.$$3"GF M ',A?.M/+"7V !M7.QN7P5RG0(OP*(G>SX@9)A_)ES%-^$N7KFS-6S23OR M%Z-Q/]\!-R" HY;HY
SCYO1P6B(%^'F3MJFW$[YJ]UZ"A0P$"*_23W ";F62 M)'"0U8;9EH2(OSMT^AI-Z J@HZ7+<@D-AJA'JMQO1<\'(@/&(86*% 5:N8] M-JB(T,=LD^ 'BJ7](V/Q!.\2&$VEQ&2ZQX=-
]"7L@)XM&3J0K%;*P,>| M *'5NI,P$TQQI"9$R;D3)>>3H@2<(_1)/8/?@"Z$W;POS"=:$([]\'5:DF_U M@>):^-.8Q/DS%E*?U/>.W(L;]+)G>F?S?0-%:@R8$4100.5IM6P7BT+ @,CVR,RM;(?
+*,^('6!_H7P1R%YL*,G%C M6(=&F \0G?UBAELBA94!I>SB#4A1 M/P# _)<'1>PM3T XZ,9SJ[Z(_"=FHQ@"=24@1-97-<.$%Q<0_@C^BUQ@_!KOI
M!Z"7,1GPV#F&U]:8!SD'C,AD1I\1%6E3:U'T630-DFXBYTF:%B2' >[1>EN& ML'<:L>&62,P[#D?]9@<,W $?/0IJ7GR=@FU!K,K:+>];\KGM&BSIV[0V5I<@ M ;'=RYJ&)5'19GV%AG9F
W%U4Q\V=S4\9Y]^S72$!?1Q@(K1PUF1'"*CAKF< M8F:>'"5HH(%=1<>G>.N'3#06'=0C$M21-V= MAE-/S4/@A&|\0|%IFG2'"-- MZ6U:E"1'LK7./A$!H29*;^&C&8IKX!24*>TG. EQXT,V(T678P
466M=K-:P M0ED &'ET#.3,G5HGO$K6',0*P0OK6'<96:UP*DQ#D@9G ?]0X*#RU ,H$E4, " M:J%W]@NVO2PRG #0Q]88BS>]ZOG^]TJX,('5%H07;?<@PO$Q1SY2CF:O*8 M/Q -?T0:?NN1-
T8N7S*/NK8G?PBL<&A2"E!F> R%V+59VK;HZX-.\9'JQ(**M&%@($@Y"BZYH"D3.*4$ZQ4%2#/ MK*/4:OL+.F?LTI%7R!0'CA.9)>$L\4BVAXA[:#<4 66%BF()8Q_[D, *.V,; M (9RJ/_7'LS^7
B7Q/$A)@= 6H$]:M-V"])VB;930E[(O<<4 L?27:)BZ$^Q M1\;XME@.QAL,K@%*(Q?&!?N E\$&1D.+,%%L(UR#%0*!FA_X(W!8SF+73]S M5H)# 6-988WLXCZ\3G#0[-
CG3(G:5_R449A@@QX&2 838D^>A;EOFO]=TEX MY@2@1.2)/)NY;C@MIMY967:J M%'MN0S S+P)_!'U.4!4EA1+?K6L)R& M4Q1+CP)-:!LOM";-
VQ09XUL,S(5X/5PV0++3VAIMSD_V]:(H2YV/00M2="2\ M=;\@Q>#7Y,1 _%U*$>]OU-G1%1B?96DY[QMUC+RF7W3+OL1@0S@V='-([(V1'P4PX&,!V\L] M3]^"RFIZ(#VP
YO6!+:NJW0(NIEUSIREHR',9C.&S @T)" M-D0E.+!^.B +P\P%)]TVJ?%1FITM(UQ,1#ERS38$>Q:<+QF[&'TY91"RN)6 M$%D(V1V-
BQH@H1;CZF"1+Y>S.DBN&&LDB$@(,=&RV(:D-"G-@PJ8V:05(H8H&68'2SN0D JO"8'/PXHD[ MC/,.GM#)X$$\"$"R"^.EF'PJR(%'X~L;=7XUAW_GR?'9Z1,+-%HHQ-+AP+.S
MU4\ZBC%BS\%SX7XCS\)NG1TA(+_!%AW!AFBT2K&]M&1F M133]YX> 1Y5@#:_N9[=0,M6F[ T'JV-,GM#\K$'S=$GACT_X.2IL,2$D/H@2V-S MBQAJQ!0S$@?1*672' 1D!
Y"W7\"JJE!F&Y==8*+ZM)D<),27:>=<^.*#M;K-.M>'\MSUET]TUEP2!^).B.O0D_)9/7@%1CO!OR5RES,UTX[@GD)5KO>'2@OXV3&7G0"43DVN0Z^0P%Y=L
)863=NR7B5P)&QJHP#\9<2VD;'ZM\G) M"A/(5$R-;L"&_LS&Y2XFV#H#-8_,)\$"LL^82TT!WD[:"A&1"R%H8#L2@T,,9LDYMY M07*MH:,SG-VW<^%&,*[,?_FP^Z1EZ*ML9]/UKV!O*
(EV0 DJ4-3KPY_/[_MI^S!KYJ1ORGIF]BP"X*$%(K^A^U@;==4=" KV!_[YYJ)F>7,S'MC]>@394QQ M],.**M)4*RW32RTPA^LL[6N),R![+[AO0PPL2>ZMMQZ M,@$*@0FKHH-
#W0'>K)N^S&%6E6XV90'8:'7GZ0[1U:BT+!%_ *&%C(1YW3&# M(P&,$TM(^0!&UK1KO"YY3D(,&;MFBQ3/&2G(/0]8+6#S!D5C!X(;#-M4_=8#01> %214 M8 ,-IU^R/DL1]'2U:O4JM<*EX*UUA(1-
6N2)]F$>^ 5,QK[.![M,2],H7185 M2G@8D6E@3=B' EP88OQ]K-G]DDX.L(G]DT?!JFK3L+1F_=+73A?E:'']%A4, M/A=HGABD2*8C?@(ZFI#Q?S/JFD^*Q1%2(!]_:G9|^.JN'A+ZP$@X@Z.M$Y;@
M9_=P80CD+@MN0@8\ B "CISBZ_|=K/93HQK2RC4(ZFW63:Q?018+.$$3"GF M ',A?.M/+"7V !M7.QN7P5RG0(OP*(G>SX@9)A_)ES%-^$N7KFS-6S23OR M%Z-Q/]\!-R" HY;HY
SCYO1P6B(%^'F3MJFW$[YJ]UZ"A0P$"*_23W ";F62 M)'"0U8;9EH2(OSMT^AI-Z J@HZ7+<@D-AJA'JMQO1<\'(@/&(86*% 5:N8] M-JB(T,=LD^ 'BJ7](V/Q!.\2&$VEQ&2ZQX=-
]"7L@)XM&3J0K%;*P,>| M *'5NI,P$TQQI"9$R;D3)>>3H@2<(_1)/8/?@"Z$W;POS"=:$([]\'5:DF_U M@>):^-.8Q/DS%E*?U/>.W(L;]+)G>F?S?0-%:@R8$4100.5IM6P7BT+ @,CVR,RM;(?
+*,^('6!_H7P1R%YL*,G%C M6(=&F \0G?UBAELBA94!I>SB#4A1 M/P# _)<'1>PM3T XZ,9SJ[Z(_"=FHQ@"=24@1-97-<.$%Q<0_@C^BUQ@_!KOI
M!Z"7,1GPV#F&U]:8!SD'C,AD1I\1%6E3:U'T630-DFXBYTF:%B2' >[1>EN& ML'<:L>&62,P[#D?]9@<,W $?/0IJ7GR=@FU!K,K:+>];\KGM&BSIV[0V5I<@ M ;'=RYJ&)5'19GV%AG9F
W%U4Q\V=S4\9Y]^S72$!?1Q@(K1PUF1'"*CAKF< M8F:>'"5HH(%=1<>G>.N'3#06'=0C$M21-V= MAE-/S4/@A&|\0|%IFG2'"-- MZ6U:E"1'LK7./A$!H29*;^&C&8IKX!24*>TG. EQXT,V(T678P
466M=K-:P M0ED &'ET#.3,G5HGO$K6',0*P0OK6'<96:UP*DQ#D@9G ?]0X*#RU ,H$E4, " M:J%W]@NVO2PRG #0Q]88BS>]ZOG^]TJX,('5%H07;?<@PO$Q1SY2CF:O*8 M/Q -?T0:?NN1-
T8N7S*/NK8G?PBL<&A2"E!F> R%V+59VK;HZX-.\9'JQ(**M&%@($@Y"BZYH"D3.*4$ZQ4%2#/ MK*/4:OL+.F?LTI%7R!0'CA.9)>$L\4BVAXA[:#<4 66%BF()8Q_[D, *.V,; M (9RJ/_7'LS^7
B7Q/$A)@= 6H$]:M-V"])VB;930E[(O<<4 L?27:)BZ$^Q M1\;XME@.QAL,K@%*(Q?&!?N E\$&1D.+,%%L(UR#%0*!FA_X(W!8SF+73]S M5H)# 6-988WLXCZ\3G#0[-
CG3(G:5_R449A@@QX&2 838D^>A;EOFO]=TEX MY@2@1.2)/)NY;C@MIMY967:J M%'MN0S S+P)_!'U.4!4EA1+?K6L)R& M4Q1+CP)-:!LOM";-
VQ09XUL,S(5X/5PV0++3VAIMSD_V]:(H2YV/00M2="2\ M=;\@Q>#7Y,1 _%U*$>]OU-G1%1B?96DY[QMUC+RF7W3+OL1@0S@V='-([(V1'P4PX&,!V\L] M3]^"RFIZ(#VP
YO6!+:NJW0(NIEUSIREHR',9C.&S @T)" M-D0E.+!^.B +P\P%)]TVJ?%1FITM(UQ,1#ERS38$>Q:<+QF[&'TY91"RN)6 M$%D(V1V-
BQH@H1;CZF"1+Y>S.DBN&&LDB$@(,=&RV(:D-"G-@PJ8V:05(H8H&68'2SN0D JO"8'/PXHD[ MC/,.GM#)X$$\"$"R"^.EF'PJR(%'X~L;=7XUAW_GR?'9Z1,+-%HHQ-+AP+.S
MU4\ZBC%BS\%SX7XCS\)NG1TA(+_!%AW!AFBT2K&]M&1F M133]YX> 1Y5@#:_N9[=0,M6F[ T'JV-,GM#\K$'S=$GACT_X.2IL,2$D/H@2V-S MBQAJQ!0S$@?1*672' 1D!
Y"W7\"JJE!F&Y==8*+ZM)D<),27:>=<^.*#M;K-.M>'\MSUET]TUEP2!^).B.O0D_)9/7@%1CO!OR5RES,UTX[@GD)5KO>'2@OXV3&7G0"43DVN0Z^0P%Y=L
)863=NR7B5P)&QJHP#\9<2VD;'ZM\G) M"A/(5$R-;L"&_LS&Y2XFV#H#-8_,)\$"LL^82TT!WD[:"A&1"R%H8#L2@T,,9LDYMY M07*MH:,SG-VW<^%&,*[,?_FP^Z1EZ*ML9]/UKV!O*
(EV0 DJ4-3KPY_/[_MI^S!KYJ1ORGIF]BP"X*$%(K^A^U@;==4=" KV!_[YYJ)F>7,S'MC]>@394QQ M],.**M)4*RW32RTPA^LL[6N),R![+[AO0PPL2>ZMMQZ M,@$*@0FKHH-
#W0'>K)N^S&%6E6XV90'8:'7GZ0[1U:BT+!%_ *&%C(1YW3&# M(P&,$TM(^0!&UK1KO"YY3D(,&;MFBQ3/&2G(/0]8+6#S!D5C!X(;#-M4_=8#01> %214 M8 ,-IU^R/DL1]'2U:O4JM<*EX*UUA(1-
6N2)]F$>^ 5,QK[.![M,2],H7185 M2G@8D6E@3=B' EP88OQ]K-G]DDX.L(G]DT?!JFK3L+1F_=+73A?E:'']%A4, M/A=HGABD2*8C?@(ZFI#Q?S/JFD^*Q1%2(!]_:G9|^.JN'A+ZP$@X@Z.M$Y;@
M9_=P80CD+@MN0@8\ B "CISBZ_|=K/93HQK2RC4(ZFW63:Q?018+.$$3"GF M ',A?.M/+"7V !M7.QN7P5RG0(OP*(G>SX@9)A_)ES%-^$N7KFS-6S23OR M%Z-Q/]\!-R" HY;HY
SCYO1P6B(%^'F3MJFW$[YJ]UZ"A0P$"*_23W ";F62 M)'"0U8;9EH2(OSMT^AI-Z J@HZ7+<@D-AJA'JMQO1<\'(@/&(86*% 5:N8] M-JB(T,=LD^ 'BJ7](V/Q!.\2&$VEQ&2ZQX=-
]"7L@)XM&3J0K%;*P,>| M *'5NI,P$TQQI"9$R;D3)>>3H@2<(_1)/8/?@"Z$W;POS"=:$([]\'5:DF_U M@>):^-.8Q/DS%E*?U/>.W(L;]+)G>F?S?0-%:@R8$4100.5IM6P7BT+ @,CVR,RM;(?
+*,^('6!_H7P1R%YL*,G%C M6(=&F \0G?UBAELBA94!I>SB#4A1 M/P# _)<'1>PM3T XZ,9SJ[Z(_"=FHQ@"=24@1-97-<.$%Q<0_@C^BUQ@_!KOI
M!Z"7,1GPV#F&U]:8!SD'C,AD1I\1%6E3:U'T630-DFXBYTF:%B2' >[1>EN& ML'<:L>&62,P[#D?]9@<,W $?/0IJ7GR=@FU!K,K:+>];\KGM&BSIV[0V5I<@ M ;'=RYJ&)5'19GV%AG9F
W%U4Q\V=S4\9Y]^S72$!?1Q@(K1PUF1'"*CAKF< M8F:>'"5HH(%=1<>G>.N'3#06'=0C$M21-V= MAE-/S4/@A&|\0|%IFG2'"-- MZ6U:E"1'LK7./A$!H29*;^&C&8IKX!24*>TG. EQXT,V(T678P
466M=K-:P M0ED &'ET#.3,G5HGO$K6',0*P0OK6'<96:UP*DQ#

*"N7[AP551OLD-PL:V@1+;*.H@'M04!SV3AU4HMPV*MK#;-MZZY=6E54Q@*P)7%XBQH?[!D6':?)@G&W&IK:%+OW-WQ@9]\'B2ON9'(.&"]>^_M1H#N_-N&4K:$H(XZ^M+Y^M+L"%?WZ6*I)5[HW0{6=.T1WV#"-H^<_Q3#^UOD M\WON? >OU!AE\@<,5_:5'%$I4WCC,'IGA:_Y%\.VSH/&%'&Z).IP/XCX12^; MV--MWB;9'+D("G${BE6J6,^8PN72N8^5V.IA){TGQ/+X2Q=^D.T6QNWK(5"C MUG 15.\:_SR MC:C?=@CGT!E'3[>U/2AD)BZZZ$)?'-MW05\'Y)R4'0Z!H*$LM'ZLTFO,+H57),1<5^!JL'FISUH_8"Z#K9( :7'U'DM M$ED;OB\(YR\"Z1/WHO6E(R'0*]KJ^>)KF)R7@OQ84[^A+HSO32OR@&MLS1 M.-NT,SS452F.YU M9U:S$@?L+!]\],%%CZW NY/[,F#OV^8QX)S0.R:'@O0(0\$&7QYDEZ(N136] M((=C2#=-3OIO=G5YSA7Y%1?^/WO[_N8@9R2>VBQJ@"^95:Z_N$5VC_'_CD 13%YEIXU=NZ!:,IGQ,.+]3 M]VFY16&Y"3/]+2X(]0%-Z'@US :?N+B3OQ6)K?#G96&=#DH50R6@$%+)F.Q M9.Q,Q#6[\PIBQ-J])>(ZW /Y+,Y6$Y=?4WMLSNJT]N^-3QWR/401$WNI(2I/ MFZ0+KCQV%V6MC83O?>#GN4.;]'0,JG)*ZAD!RY,HXLO"W(5J4#5-+5ML ,RV M$G@-'"'A^/U+?]RVF(,?)\0U/#6)V)*PC5!AOX W1168?P,H7D%EXN5X%8R3YMH/,D6@@1P>:4]%X@F10DCBNJ6?;]QW<%&+Y_-^]+VQD,4]DMIEX:VQ[6WOH1 MR$8$WO 6)4D!>X611_7H3/C=CQW%%+%EU HN:[FO4YSIHWB4V&Y(?(;KP/05O M_/LVHDJU/;M,=@\LW*BKWZ0BPZ"T#.D:OPO>TN3SB/Y57-8\\C?(;WHQBO[1 M+(RZ9HMJ?CR[<*(_)(W9Q2GEVBUET$(N6BP($)** H0LNB27_^5]7]-J_?O M#D;NT4H.FQMCME'X!H&_Y^V)DB^<\?[:7AKV#K80:K;$W36%Z3?IELH*J>*[ M76G1Z >)N#"V%#IE=\?&]S"T]LPV+N;,XM@4!U((R141U@$Z4C=!B82/"H7- M@19A8WB**E32GIG2 $3'O&@-GZI295^Z-AF;MT['W9V#\+D M1>$B*[QV(5]%W_@V=D11+^/@JDDTAV!8%SV8>]PV>(**9KG\?=P. M=FW[HN7M!5#5E:ZUSQJ=+;F'C45D*GO.^-N]5+9WOQ ')?&#)?Q[V?DNKY6 M'PJ$W+@^Z',EI6SRVL;(- P,AG#%CN1<\ Z MPK[Z2H%@[J1@U 6Y70 .Y60/.^47.SQ;HJPR[V_R!R]"3+PK@+HG5VQ*SZY M7L,V?MFS1!0G#>@YA-_%"""8C'[YAV'RZ]J=/<+@2_7B&;||Y0&2K#R HQA.4 M7_ .P(DEU&N@U\R^WX6>*-T3A#[ ]T6F9=:7MC$=A;II&U#1?I@6MARD( M$]#$H'K\AKQP>A,U=`?W>%0T?E.4=`WT3X!;G!#4-5C0(VZ!E"(#$ MY,J 10 MPW8W5B4M A:[@*8]YB_V>F&GQ M6[!3&RQQ1VDVCC*XF'88N@0O\'YDX'$U=;D->$QNY!?VS9V\GX5'4]2!&C1*-M%XZ$Q&O&:2BM?EWQ/BW@.,S[HGBS,REL,]16.\)A[$@;/]>#G5_5 M+5UJS>.$B%W$28(12ID0(B^>;?*3^"C]R5X+OR$+]4'R.OO#MWY5O!/_/1T&( MV4*!T+[<PB MF5U=]2OX^R2YFE_X[^+!CEIGRG,ROU&5R#L">G!ZKV7%R=G:<')]?!E^.F0G/]?;I3=]EKUZ" M,;C2-[HLR36O0:KCM8C[%)N#W?B^OYT<Z.)A_!^]_5!+ M P04 "!*@0A9TK49)T4$ !-"@ &0 'AL+W=OMB\2W^{N>R)+B/D9SNA'Q26T0-^[*HU,S9:EU/AD.5 M;,%DZEK46-',6LB2:>K*S5#$[ENC/"P9KYSVU(XMY7PJ&EWP"I<2 M%5.63'Z]P4+L9L[(.0Q\XINM-@/#^;1F&[Q'_;E>2NH->R\Y+[%27%0@<3US M%/)3636VP5_>:ZW,V?LO(YKUA3ZD]C}BAT?"S 3A;)?V'5K M/0>R1FE1=L:$H.15^V?[+@^O,? [ ]_B;@-9E'=,I_E4BAU(LY]\F8:E:JT) M*_,IMQK2;.<[/3\OMT,$&NXYYN*KWG&*@V+++!-I7FU@:4H>,91P9I'MBI0 M74V'F@(;\V'6!;EI@_C?'1++#\U'IK8)W58[YJ?V0 />H_0/$&_^BP]^.ZAH" MSP7?\;+_H(^"X'U%WS'WSFZ?RU62DM2S=_G"+?^PO/^3"5-5,TRG#E4*@KE M,SKSGWX8Q=[/%]"&/=KPDO?C/7NTJL\[>(9)141?&S*%4HS=2O*DF1_OV6$ M #XKS$$+N&5%UA1,(}PPQ3-@50YWO&C(!WRD,^.]E8D2X7>A%"S)D34_EX"!+ M$,\GX&&+L!8%G0,FT=JH">QLI15HFMP=V+".3=6SR5HVJF73=&RRGLVJ9Y-W M,"IBPULV;PJBP)1FV-80>*.Q!${&H^1%8P2=Y2FD%(_M<%,_>1D[-=XQ9*9F1R<-&K(.1#+=;@Z70)"O.BN(K?(,+<)\5C=GRM13E2UHH M6-Z@D15%XKT1KM=T@O!$/_+=P$]A[,8$-@@]&'EN%'FN%X^/!B\4>-07>'2Y MP.GJS1NJ#MK+1<2:\1S>[>D>5H3>:/P/JA8)MXV4: YKI5"KJ(3EE'"[D013X@S:ADM#Q9WO+0>@E$*9),}.F M($P"'"/W#^F\20LH%/X@&#T(3A/K5B30LXC2B?^@FX?BL@H9'5WR)&D[6M3VP, 2FIX? MMKFE]OY*LX#FUX**J^N8 /T+&PO=V]R.W-H965TM89HH&O12{TPLN,*6>^K^,,"Z9'LD1!*ZE4!3,T5#M?EPI9 MXH**W ^#X-(O&!?>#59)).6S'=PE M"R^PA##'V%@$1C]IO,8\MT!$XTN#Z741;6#?;M%OG7;2$C&-US+_G2=R+&\888MYTH>0%E00K.&D^JBB1Y.E.V1M$]ISDOSP@RA5LN MF(@YR^%..*.JJK[18D]>.%(0>0RIS>!LO,N/(6O!#\ M+R1*U]~R*)EX>?OF?3B^^D#$>[15HSNU#/>.8?$/W8R<6N511]PXY>J;PLU8]G'&[*"M-8'IX&{Q6^\"=->0>_5=(0X(/B,KFLPJ4\]6XR?*K^!)R,B6RQ9G0#< W0V@!QGN$DI"D3E\ZCSJ/=0# M>T/:,W+F=A3&PV:QG0B'K349#K:95.:=0540PSUJXQ3,!D^C{0B,0-MB MU)Z1S:MNCJ096XG;=.K6$SGI0Z_K-,>2 MZ2M9H:"3M50E,[15&U]7"EGFG,K"CX)@Z)>,"\^=>|>U'PJ:U-P@0*=%V6 M3.UNL9#;F1=Z^QN;=A->W M VO0##YQW.]#-=A,5E)^MIOWV M%!P7MBE+H^B4DY^9+U 9:AW<<<<%$RED!2\,4MD-+%CE*O=>-,VWZ_-'MBI0 M7TQJ0^P6PTJ;1MN&*?H.TQ*NI3"YAGW26-Z@F]M^>M7X3!XH"0:YA(F5MSLX*8D>T++X*.@3TWQ,*/K&BQAZ)!3NQ]#Y>+;_ $)RNU0XTII:6DT<(4@'I6\,9 M1%$_&D1P2}1&I)'9W)VU.@MIEBN4$$<.MKXQVC#47\81Q". M':C=#8*.L#T\L\=G!P8G1#/H1#/X8='-/E3PFDI-HQP6^A\I46 M%E)"TW>-2;2DYAM=O=1&U\##LO9SL Yo:[K$KME,$ N0&DB 58D5IY2@3-\HC%5N2L?]Y-X2(9C*0\MEZD=(81I_76] MTCSC)'B; XU)RD'M^O1=%O6:/@C45LK 6I.7H7#(A2K 4S*_I%%66.E2I{JD M'@]C&(63/45Z+)2]AY%0%RDJ9B<981>D'H(V=;;[#VXTBB )![W?I;CL0&TG MF$IS2)*09#KN_>$]QC&SM&$69! $D<=C*C;ULUQD, ^Y,@=L_A9 3'5.X)M?@:D224[\4,39&5FZR MK:2A.>F6.?TQ064-Z'PMI=EO+$'W5V?^+U!+ P04 "!*@0A9E-5EM:T# M "V" &0 'AL+W=OP.8-5K;VUO2/][C6U8H"7{DMCK MF6^^F?GL8;)1^KM9(UIX*80TTVAM;3F.8Y.ML6"FK4J4=+1)4NF"6MGH5FU(C MR[U3(>*DTQG$!>,RFDW\MP<]FZC*"B[Q08.IBH+IUSD*M9E&W6CWX9&OUM9]MB&>3DJWP">U?Y8.F75RCY+Q .;B2H'$YC6Z[XWGJ[+W!WQPWYF -+I.%4M_= MYF,^C3J.$K,K$-@].\9[U (!T0T?FPQHSJD8*6'\7]@$VS2)(*N,5<76F1@47(,_[&5;AP.' M8>><-AV3KD'C>(9!G^8%9-IMHM0'MK G-+7RJWIO(<>F:\F0UG7+RL[//2"D9 M./_*%@+-Q22V!.J.XFP+,-|R1L {A7?JG_"YSS(_J8R\3,TIVC.9)(^"G M2K:AU!F$1)/T&_!Z=88]C]=KSO#?\X6QFD3PWZD< T3_-(2[&&-3L@RG$2G? MH'[&:,;-?77?0N6D@V*\))IO09T_A/H!:PFV>$O M4 0QH!,#4"NQ;N4E<.^T5()> I(4?ERNUO*H(C1F#UL 9I*.DY0L(@K,%%Y0\ M4NBLTAHQAGTTLXI ZGDUMK\I2R<3/A@0PZ(Q.7Z@6^HC--,\V4$'8 M,VIZZJC" [KWDE0!&+:.3%'YK/55E*9#>1L5_T4U>A&?P8\-A=53{@AL6")-#K7K:\]_F^W_L{0#+F 4\@C)7Z:SV4;_LVIN'B7[/](1+]V LR;73OJ:.^Z# E MP\;TD^FA; (TY_QR33\L4#L#.E\]97<,%Z#^J3+['U!+ P04 "!*@0A9 M&,]IXRH% #&"P &0 'AL+W=OO(-RB:P EULVZ9(F!)$V[#.@:)-GZ,.R!EHYLHA*IDE2<[-?OD)05 M97"-ODBD=,YWKM\AS[9"2E,; $V>VH:K\]E&Z^YT/E?E!EJJ3D0"/_40K94 MXU:NYZJ30"NKU#;$* C2>4L9GRW/[+=;N3RG$2G? MH'[&:,;-?77?0N6D@V*\))IO09T_A/H!:PFV>$O M4 0QH!,#4"NQ;N4E<.^T5()> I(4?ERNUO*H(C1F#UL 9I*.DY0L(@K,%%Y0\ M4NBLTAHQAGTTLXI ZGDUMK\I2R<3/A@0PZ(Q.7Z@6^HC--,\V4$'8 M,VIZZJC" [KWDE0!&+:.3%'YK/55E*9#>1L5_T4U>A&?P8\-A=53{@AL6")-#K7K:\]_F^W_L{0#+F 4\@C)7Z:SV4;_LVIN'B7[/](1+]V LR;73OJ:.^Z# E MP\;TD^FA; (TY_QR33\L4#L#.E\]97<,%Z#^J3+['U!+ P04 "!*@0A9/ M&,]IXRH% #&"P &0 'AL+W=OO(-RB:P EULVZ9(F!)$V[#.@:)-GZ,.R!EHYLHA*IDE2<[-?OD)05 M97"-ODBD=,YWKM\AS[9"2E,; $V>VH:K\]E&Z^YT/E?E!EJJ3D0"/_40K94 MXU:NYZJ30"NKU#;$* C2>4L9GRW/[+=;N3RG$2G? MH'[&:,;-?77?0N6D@V*\))IO09T_A/H!:PFV>$O M4 0QH!,#4"NQ;N4E<.^T5()> I(4?ERNUO*H(C1F#UL 9I*.DY0L(@K,%%Y0\ M4NBLTAHQAGTTLXI ZGDUMK\I2R<3/A@0PZ(Q.7Z@6^HC--,\V4$'8 M,VIZZJC" [KWDE0!&+:.3%'YK/55E*9#>1L5_T4U>A&?P8\-A=53{@AL6")-#K7K:\]_F^W_L{0#+F 4\@C)7Z:SV4;_LVIN'B7[/](1+]V LR;73OJ:.^Z# E MP\;JTD^FA; (TY_QR33\L4#L#.E\]97<,%Z#^J3+['U!+ P04 "!*@0A9 

<+L&3*N ;5&LLG6+TGA8X/F,T2UBZFI)-M4QM%?8MH69$D5U*\$TR>362&/")RD_+,\Y-N=AS[!^'DV%/)F%'(858DORL3.*XEM=$USL>+(-MSV,2:^(7YOC16_&^.=XUQ
)E(!8MZ>Q:\L(Q-G_=I$=H9'!:CN6,=,_S5G@N-MPZTB?*P)!{J'Z[+-[[\L>O"]I;-[W2/1:T[5*,.I%/2IXH[ZB1G]>R4O1I2-9
M_TNGV9(!UG/5L'#*US@B9P/9IW/""LE@_M,/MFOJK"LX),R#A/F0L-2%@+:!-M6K(9U![9F^CS\RAB&RD;\B0'>DZX3B!&0E^:E#"W@*DYP^/5@PRJ=\Q:0"9-
-0DG5]O5\RM*^8:*W;#R->+]W.TN%Z@&T;-EC-2-M[7MFI/2M&B3,@X3YD+-$A8"P5HBF=8BF7]0^#V%E-TDS(.$^9"P-)(6-L%;-MLCFN97-L[%ONR"-A\KO*>L.BE?QZBBB+"=-
V+T907YU-PCQ(F'|\T(F[MF4=-MCAR024,@6$L")[4$3HP2N)5$++*N/N,Y&(WI]-IP4CLJX63@Q:W-M=2WNG1Q,B%YQ9?]-M>]3T$\DS221'?RXV\3.**-
=-L3#5>]L&DN:!TOR*UA]+)KH1!#1M"$5K"Z*Q-M-FRC1?3F#-"QJL,1M+MF0&W!BM8;V753A.JZ-9%=-P'P-;RQMLR'/%W>$.II-MVP5L3#B[GPOWOPH&;M-
5M/T&'FD+!NK3=$,S6XH-?*BE\6-MB@4NB4ADKZ2F@6O##PU5SOU9T4OW?5J8;ZZW:$!]/E!:-$H+H6AMT32&IH&UV-M!
(,$97*BE,E1J-@:4"I%JP10(Q"4YH'2?/O06YOJYRB064,H6GMU3N-#.EU\-MR*(-J&8V.A&8(7U%-$KS0&D^*"T-I850M+94&D-2^2A/T@'U)$%!'BC-!Z4%-MH+00BM:63^-
),F9/LLLZ(G.BMU-.K3[=',8#S>IWS!]-9@TKFOOZX-4N6^,<-M.F;GL(M#84;T+IO&X=-.@:!I_;YI1"T(12M+.;IP.\US1MBR6.
[.45'",G]>+!1_<7QAGWJVYKAOGP;E@O@&7Z[/O\9LF>01!IK*.IO(-8.62-M]W)'T6QXO]>"D&S8G-%<$R8ND">?Z!4['94@OH?#^;_-5!+-P04_"-!*-M@0A9RL[S]5T#-#J%0-#0-'AL+W-
T>6QE5N_.P-YW!@%.T<('K1TA>],%!./CY,-M?!\)MTI2'J;B;DH_(=I(")JP<*AI<'#4^OD3!32Y+89[.]Q/7P'6/7.(.:,=CY;6#8+XE2-M5(HKW3?-1Y-
7MVV6I'4XE68;MCK\FF)M.,BYD2F63)O17H6&?TPSL2#:=-MP5T590"@4D6N&RDCTT(0XV"%]!M:=D(YOX$WR_=L2WN1;>RH*171-+6ANFEE-M;-?T-]6L]!9LYUFZ7LGN"_5IKJ/
MT/,_7>%UVZR10U-MV3L&D\D1F.R^V%OS*2;#UV\R>IV[+=3'M8TSX=:)L(EZ^-_@A,_72;WQ-MG'"%1-V;L32EXM'!4,LK,M9_R&IZ_$IS:LGF>-*.N82'J-M4>OV%YA>&#?':?
IV+B90N:#JJNW(Z-DU/-W36^@+"+G)E+C>"<2SF1@##\F-.M,(YE87G^I_GTT/E8#//6:)%$4Q]B*CD9.-M!R-LW>(8?
MQJF#=@8'D@T]/6&M]MO$+VUP&VI_LJ!)LI7HG83/&U!L2];L!(-M$O=N8WF@>T"5CN0WYT':LK-B2+85-MDBA*$C<"F-M!%&$(/(TX@CD-#Q@21>9[<.?
[*%A]3P7K_^X,_P!02P,$%-M-@-2H$(69>*NQS-$P(-L-!?3T\$MP>:4#M.*2VBZD8-M_1!2:5K5N-%(MB6/:(-M7->=I3W;+T]!;X"O.DQQ0FE(2S,.\W2?S+W\PPU1>5*(Y5;&GC3Y?
VYX$G1-MH2)8%H%R=.B':5_'DDKJ_/J.-MY"@>M>YL+P.=+%$R]6E$S<>AWCXX?WKW)WX5AL,Y\DFQNWI9!+*C:IE>,FV
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(R#>\D,NFKJ7?",<22[VV&OXF(;OWJ#B/3ZE$/N7%O)3:-MBQMI&M627FH+8U)+-\D)T3M),*?&(O21,.LB6-)\"@D98^,V1ID;'3X-MB"FA9-Q"(=_K-F-
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e.removeAttribute('id');a.parentNode.appendChild(e)}}-if(e)e.style.display='block';Show.LastAR=e};Show.hideAR=function()
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Arrangements-Notes-8-false-false-R9.htm-995455---Disclosure---Organization-and-Accounting-Pronouncements-Sheet-
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of-Prepaid-Expenses-and-Other-Current-Assets-(Details)-Sheet-
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Accounting-Policies---Summary-of-Weighted-Average-Number-of-Common-Shares-Used-to-Calculate-Basic-and-Diluted-Net-Income-Loss-Per-Share-(Details)-Sheet-
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Summary-of-Significant-Accounting-Policies---Summary-of-Weighted-Average-Number-of-Common-Shares-Used-to-Calculate-Basic-and-Diluted-Net-Income-Loss-Per-Share

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*http://equilliumbio.com/20240630/taxonomy/role/DisclosureIncomeTaxesAdditionalInformationDetails Income Taxes - Additional Information (Details) Details 46 false false R47.htm 995875 - Disclosure - Related Party Transactions - Additional Information (Details) Sheet*
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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": [ "r51", "r751" ] }, "us-gaap_AccountsReceivableNetCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccountsReceivableNetCurrent", "crdr": "debit", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_DisclosureSummaryOfSignificantAccountingPoliciesAdditionalInformationDetails", "http://equilliumbio.com/20240630/taxonomy/role/StatementCondensedConsolidatedBalanceSheetsUnaudited" ], "lang": { "en-us": { "role": { "totalLabel": "Accounts Receivable, after Allowance for Credit Loss, Current, Total", "label": "Accounts Receivable, after Allowance for Credit Loss, Current", "terseLabel": "Accounts receivable", "verboseLabel": "Accounts Receivable", "documentation": "Amount, 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." } } }, "auth_ref": [ "r887" ] }, "eq_AccretedLiabilityForFinalPaymentFee": { "xbrltype": "monetaryItemType", "nsuri": "http://equilliumbio.com/20240630", "localname": "AccretedLiabilityForFinalPaymentFee", "crdr": "credit", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_DisclosureNotesPayableScheduleOfAggregateCarryingAmountsOfTermLoansDetails" ], "lang": { "en-us": { "role": { "documentation": "Accreted liability for final payment fee.", "label": "Accreted Liability For Final Payment Fee", "terseLabel": "Add: accreted liability for final payment fee" } } }, "auth_ref": [] }, "us-gaap_AccretionAmortizationOfDiscountsAndPremiumsInvestments": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccretionAmortizationOfDiscountsAndPremiumsInvestments", "crdr": "credit", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_StatementCondensedConsolidatedStatementsOfCashFlowsUnaudited" ], "lang": { "en-us": { "role": { "terseLabel": "Amortization of discount on investments, net", "label": "Accretion (Amortization) of Discounts and Premiums, Investments", "negatedLabel": "Amortization of investments, net", "documentation": "The sum of the periodic adjustments of the differences between securities' face values and purchase prices that are charged against earnings. This is called accretion if the security was purchased at a discount and amortization if it was purchased at a premium. As a noncash item, this element is an adjustment to net income when calculating cash provided by or used in operations using the indirect method." } } }, "auth_ref": [ "r78" ] }, "eq_AccruedClinicalDevelopment": { "xbrltype": "monetaryItemType", "nsuri": "http://equilliumbio.com/20240630", "localname": "AccruedClinicalDevelopment", "crdr": "credit", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_DisclosureCertainFinancialStatementCaptionInformationScheduleOfAccruedExpensesDetails" ], "lang": { "en-us": { "role": { "documentation": "Accrued Clinical Development", "label": "Accrued Clinical Development", "terseLabel": "Clinical development" } } }, "auth_ref": [] }, "eq_AccruedExpensesRelatedToClinicalStudyCosts": { "xbrltype": "monetaryItemType", "nsuri": "http://equilliumbio.com/20240630", "localname": "AccruedExpensesRelatedToClinicalStudyCosts", "crdr": "credit", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/DisclosureRelatedPartyTransactionsAdditionalInformationDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Accrued expenses related to clinical study costs", "label": "Accrued Expenses Related to Clinical Study Costs", "documentation": "Accrued expenses related to clinical study costs." } } }, "auth_ref": [] }, "us-gaap_AccruedLiabilitiesCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccruedLiabilitiesCurrent", "crdr": "credit", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/DisclosureRelatedPartyTransactionsAdditionalInformationDetails", "http://equilliumbio.com/20240630/taxonomy/role/Role_DisclosureCertainFinancialStatementCaptionInformationScheduleOfAccruedExpensesDetails", "http://equilliumbio.com/20240630/taxonomy/role/StatementCondensedConsolidatedBalanceSheetsUnaudited" ], "lang": { "en-us": { "role": { "label": "Accrued Liabilities,*

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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": [ "r54" ] }, "us-gaap_AccruedLiabilitiesCurrentAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccruedLiabilitiesCurrentAbstract", "lang": { "en-us": { "role": { "label": "Accrued Liabilities, Current [Abstract]" } } }, "auth_ref": [] }, "eq_AccruedNonClinicalResearch": { "xbrltype": "monetaryItemType", "nsuri": "http://equilliumbio.com/20240630", "localname": "AccruedNonClinicalResearch", "crdr": "credit", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_DisclosureCertainFinancialStatementCaptionInformationScheduleOfAccruedExpensesDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Non-clinical research", "documentation": "Accrued Non-clinical Research.", "label": "Accrued Non Clinical Research" } } }, "auth_ref": [] }, "eq_AccruedResearchAndDevelopmentExpensePolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://equilliumbio.com/20240630", "localname": "AccruedResearchAndDevelopmentExpensePolicyTextBlock", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_DisclosureSummaryOfSignificantAccountingPoliciesPolicies" ], "lang": { "en-us": { "role": { "documentation": "Accrued research and development expense policy.", "label": "Accrued Research And Development Expense Policy [Text Block]", "terseLabel": "Accrued Research and Development Expense" } } }, "auth_ref": [] }, "us-gaap_AccumulatedOtherComprehensiveIncomeLossNetOfTax": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccumulatedOtherComprehensiveIncomeLossNetOfTax", "crdr": "credit", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/StatementCondensedConsolidatedBalanceSheetsUnaudited" ], "lang": { "en-us": { "role": { "totalLabel": "Accumulated Other Comprehensive Income (Loss), Net of Tax, Total", "label": "Accumulated Other Comprehensive Income (Loss), Net of Tax", "terseLabel": "Accumulated other comprehensive income", "documentation": "Amount, after tax, of accumulated increase (decrease) in equity from transaction and other event and circumstance from nonowner source." } } }, "auth_ref": [ "r16", "r17", "r69", "r131", "r576", "r610", "r614" ] }, "us-gaap_AccumulatedOtherComprehensiveIncomeMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccumulatedOtherComprehensiveIncomeMember", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/StatementCondensedConsolidatedStatementsOfStockholdersEquityUnaudited" ], "lang": { "en-us": { "role": { "terseLabel": "Accumulated Other Comprehensive Income", "label": "AOCI Attributable to Parent [Member]", "documentation": "Accumulated increase (decrease) in equity from transactions and other events and circumstances from non-owner sources, attributable to the parent. Excludes net income (loss), and accumulated changes in equity from transactions resulting from investments by owners and distributions to owners." } } }, "auth_ref": [ "r2", "r10", "r17", "r442", "r445", "r519", "r605", "r606", "r868", "r869", "r870", "r877", "r878", "r879", "r881" ] }, "eq_AcquiredInProcessResearchAndDevelopment": { "xbrltype": "monetaryItemType", "nsuri": "http://equilliumbio.com/20240630", "localname": "AcquiredInProcessResearchAndDevelopment", "crdr": "debit", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_StatementCondensedConsolidatedStatementsOfCashFlowsUnaudited", "http://equilliumbio.com/20240630/taxonomy/role/StatementCondensedConsolidatedStatementsOfOperationsAndComprehensiveIncomeLossUnaudited" ], "lang": { "en-us": { "role": { "documentation": "Acquired in-process research and development", "label": "Acquired in-Process Research and Development", "terseLabel": "Acquired in-process research and development", "verboseLabel": "Acquired in-process research and development" } } }, "auth_ref": [] }, "ecd_Additional402vDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "Additional402vDisclosureTextBlock", "presentation": [ "http://xbrl.sec.gov/ecd/role/PvpDisclosure" ], "lang": { "en-us": { "role": { "label": "Additional 402(v) Disclosure [Text Block]", "terseLabel": "Additional 402(v) Disclosure" } } }, "auth_ref": [ "r805" ] }, "us-gaap_AdditionalPaidInCapitalCommonStock": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdditionalPaidInCapitalCommonStock", "crdr": "credit", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/StatementCondensedConsolidatedBalanceSheetsUnaudited" ], "lang": { "en-us": { "role": { "periodEndLabel": "Additional Paid in Capital, Common Stock, Ending Balance", "periodStartLabel": "Additional Paid in Capital, Common Stock, Beginning Balance", "label": "Additional Paid in Capital, Common Stock", "terseLabel": "Additional paid-in capital", "documentation": "Value received from shareholders in common stock-related transactions that are in excess of par value or stated value and amounts received from other stock-related transactions. Includes only common stock transactions (excludes preferred stock transactions). May be called contributed capital, capital in excess of par, capital surplus, or paid-in capital." } } }, "auth_ref": [ "r64" ] }, "us-gaap_AdditionalPaidInCapitalMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdditionalPaidInCapitalMember", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/StatementCondensedConsolidatedStatementsOfStockholdersEquityUnaudited" ], "lang": { "en-us": { "role": { "label": "Additional Paid-in Capital [Member]", "terseLabel": "Additional Paid-in Capital", "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": [ "r626", "r877", "r878", "r879", "r881", "r937", "r1004" ] }, "ecd_AdjToCompAmt": { "xbrltype": "monetaryItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "AdjToCompAmt", "presentation": [ 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Value of Accumulated Benefit for All Pension Plans Reported in Summary Compensation Table [Member]", "terseLabel": "Aggregate Change in Present Value of Accumulated Benefit for All Pension Plans Reported in Summary Compensation Table" } } }, "auth_ref": [ "r851" ] }, "ecd_AggtErrCompAmt": { "xbrltype": "monetaryItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "AggtErrCompAmt", "presentation": [ "http://xbrl.sec.gov/ecd/role/ErrCompDisclosure" ], "lang": { "en-us": { "role": { "label": "Aggregate Erroneous Compensation Amount", "terseLabel": "Aggregate Erroneous Compensation Amount" } } }, "auth_ref": [ "r777", "r787", "r797", "r829" ] }, "ecd_AggtErrCompNotYetDeterminedTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "AggtErrCompNotYetDeterminedTextBlock", "presentation": [ "http://xbrl.sec.gov/ecd/role/ErrCompDisclosure" ], "lang": { "en-us": { "role": { "label": "Aggregate Erroneous Compensation Not Yet Determined 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administrative costs, including the costs of maintaining an internal acquisitions department; and may include costs of registering and issuing debt and equity securities." } }
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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": [ "r22", "r128", "r708" ] }, "us-gaap_CashAndCashEquivalentsAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashAndCashEquivalentsAxis", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_DisclosureFairValueOfFinancialInstrumentsAdditionalInformationDetails" ], "lang": { "en-us": { "role": { "label": "Cash and Cash Equivalents [Axis]", "terseLabel": "Cash and Cash Equivalents", "documentation": "Information by type of cash and cash equivalent balance." } } }, "auth_ref": [ "r128" ] }, "us-gaap_CashAndCashEquivalentsPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashAndCashEquivalentsPolicyTextBlock", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_DisclosureSummaryOfSignificantAccountingPoliciesPolicies" ], "lang": { "en-us": { "role": { "label": "Cash and Cash Equivalents, Policy [Policy Text Block]", "terseLabel": "Cash and Cash Equivalents", "documentation": "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." } } }, "auth_ref": [ "r23" ] }, "us-gaap_CashCashEquivalentsAndShortTermInvestments": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashCashEquivalentsAndShortTermInvestments", "crdr": "debit", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_DisclosureOrganizationAndAccountingPronouncementsAdditionalInformationDetails" ], "lang": { "en-us": { "role": { "totalLabel": "Cash, Cash Equivalents, and Short-term Investments, Total", "label": "Cash, Cash Equivalents, and Short-Term Investments", "terseLabel": "Cash, Cash equivalents and short-term investments", "documentation": "Cash includes currency on hand as well as demand deposits with banks or financial institutions. It also includes other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and effectively may withdraw funds at any time without prior notice or penalty. Cash equivalents, excluding items classified as marketable securities, include short-term, highly liquid investments that are both readily convertible to known amounts of cash, and so near their maturity that they present minimal risk of changes in interest rates. Generally, only investments with original maturities of three months or less qualify under that definition. Original maturity means original maturity to the entity holding the investment. For example, both a three-month US Treasury bill and a three-year Treasury note purchased three months from maturity qualify as cash equivalents. However, a Treasury note purchased three years ago does not become a cash equivalent when its remaining maturity is three months. Short-term investments, exclusive of cash equivalents, generally consist of marketable securities intended to be sold within one year (or the normal operating cycle if longer) and may include trading securities, available-for-sale securities, or held-to-maturity securities (if maturing within one year), as applicable." } } }, "auth_ref": [ "r867" ] }, "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations", "crdr": "debit", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_StatementCondensedConsolidatedStatementsOfCashFlowsUnaudited" ], "lang": { "en-us": { "role": { "totalLabel": "Cash, Cash Equivalents, Restricted Cash and Restricted Cash Equivalents, Including Disposal Group and Discontinued Operations, Total", "label": "Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Including Disposal Group and Discontinued Operations", "periodEndLabel": "Cash and cash equivalents at end of period", "periodStartLabel": "Cash and cash equivalents at beginning of period", "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. 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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": [ "r22", "r76", "r151" ] }, "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "crdr": "debit", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_StatementCondensedConsolidatedStatementsOfCashFlowsUnaudited" ], "lang": { "en-us": { "role": { "label": "Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Including Exchange Rate Effect", "totalLabel": "Net decrease in cash and cash equivalents", "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": [ "r1", "r76" ] }, "eq_CertainFinancialStatementCaptionInformationAbstract": { "xbrltype": "stringItemType", "nsuri": "http://equilliumbio.com/20240630", "localname": "CertainFinancialStatementCaptionInformationAbstract", "lang": { "en-us": { "role": { "documentation": "Certain Financial Statement Caption Information.", "label": "Certain Financial Statement Caption Information [Abstract]" } } }, "auth_ref": [] }, "eq_CertainFinancialStatementCaptionInformationTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://equilliumbio.com/20240630", "localname": "CertainFinancialStatementCaptionInformationTextBlock", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_DisclosureCertainFinancialStatementCaptionInformation" ], "lang": { "en-us": { "role": { "documentation": "Certain financial statement caption information.", "label": "Certain Financial Statement Caption Information [Text Block]", "terseLabel": "Certain Financial Statement Caption Information" } } }, "auth_ref": [] }, "eq_CertificatesOfDepositMaturingInOneYearOrLessMember": { "xbrltype": "domainItemType", "nsuri": "http://equilliumbio.com/20240630", "localname": "CertificatesOfDepositMaturingInOneYearOrLessMember", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_DisclosureCertainFinancialStatementCaptionInformationScheduleOfCompanySShortTermInvestmentsDetails" ], "lang": { "en-us": { "role": { "documentation": "Certificates of deposit maturing in one year or less.", "label": "Certificates Of Deposit Maturing In One Year Or Less [Member]", "terseLabel": "Certificates of Deposit Maturing in One Year or Less" } } }, "auth_ref": [] }, "us-gaap_CertificatesOfDepositMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CertificatesOfDepositMember", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_DisclosureFairValueOfFinancialInstrumentsSummaryOfAssetsThatRequireFairValueMeasurementsOnRecurringBasisAnd ], "lang": { "en-us": { "role": { "label": "Certificates of Deposit [Member]", "terseLabel": "Certificates of Deposit", "documentation": "Short to medium-term investment available at banks and savings and loan institutions where a customer agrees to lend money to the institution for a certain amount of time and is paid a predetermined rate of interest. Certificates of deposit (CD) are typically Federal Deposit Insurance Corporation (FDIC) insured." } } }, "auth_ref": [ "r9", "r762", "r763", "r764", "r765" ] }, "us-gaap_ChangeInAccountingPrincipleAccountingStandardsUpdateAdopted": { "xbrltype": "booleanItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ChangeInAccountingPrincipleAccountingStandardsUpdateAdopted", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_DisclosureOrganizationAndAccountingPronouncementsAdditionalInformationDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Change in accounting principle, accounting standards update, adopted [true false]", "label": "Change in Accounting Principle, Accounting Standards Update, Adopted [true false]", "documentation": "Indicates (true false) whether accounting standards update was adopted." } } }, "auth_ref": [ "r115", "r116", "r124", "r162", "r201", "r242", "r243", "r244", "r250", "r251", "r271", "r275", "r401", "r409", "r410", "r420", "r421", "r423", "r437", "r438", "r450", "r451", "r484", "r485", "r497", "r514", "r515", "r561", "r562", "r603", "r604" ] }, "us-gaap_ChangeInAccountingPrincipleAccountingStandardsUpdateAdoptionDate": { "xbrltype": "dateItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ChangeInAccountingPrincipleAccountingStandardsUpdateAdoptionDate", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_DisclosureOrganizationAndAccountingPronouncementsAdditionalInformationDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Change in accounting principle, accounting standards update, adoption date", "label": "Change in Accounting Principle, Accounting Standards Update, Adoption Date", "documentation": "Date accounting standards update was adopted, in YYYY-MM-DD format." } } }, "auth_ref": [ "r115", "r116", "r124", "r201", "r242", "r243", "r244",*

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For example, but not limited to, 500,000 warrants may be converted into 1,000,000 shares." } } }, "auth_ref": [ "r327" ] }, "eq_ClinicalSupplyAgreementMember": { "xbrltype": "domainItemType", "nsuri": "http://equilliumbio.com/20240630", "localname": "ClinicalSupplyAgreementMember", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/DisclosureRelatedPartyTransactionsAdditionalInformationDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Clinical Supply Agreement", "label": "Clinical Supply Agreement [Member]", "documentation": "Clinical supply agreement." } } }, "auth_ref": [] }, "ecd_CoSelectedMeasureAmt": { "xbrltype": "decimalItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "CoSelectedMeasureAmt", "presentation": [ "http://xbrl.sec.gov/ecd/role/PvpDisclosure" ], "lang": { "en-us": { "role": { "label": "Company Selected Measure Amount", "terseLabel": "Company Selected Measure Amount" } } }, "auth_ref": [ "r817" ] }, "ecd_CoSelectedMeasureName": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "CoSelectedMeasureName", "presentation": [ "http://xbrl.sec.gov/ecd/role/PvpDisclosure" ], "lang": { "en-us": { "role": { "label": "Company Selected Measure Name", "terseLabel": "Company Selected Measure Name" } } }, "auth_ref": [ "r817" ] }, "eq_CollaborationAndLicenseAgreementAbstract": { "xbrltype": "stringItemType", "nsuri": "http://equilliumbio.com/20240630", "localname": "CollaborationAndLicenseAgreementAbstract", "lang": { "en-us": { "role": { "documentation": "Collaboration and license agreement.", "label": "Collaboration And License Agreement [Abstract]" } } }, "auth_ref": [] }, "us-gaap_CollaborativeArrangementDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CollaborativeArrangementDisclosureTextBlock", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/DisclosurePartnerships" ], "lang": { "en-us": { "role": { "label": "Collaborative Arrangement Disclosure [Text Block]", "terseLabel": "Partnerships", "documentation": "The entire disclosure for collaborative arrangements in which the entity is a participant, including a) information about the nature and purpose of such arrangements; b) its rights and obligations thereunder; c) the accounting policy for collaborative arrangements; and d) the income statement classification and amounts attributable to transactions arising from the collaborative arrangement between participants." } } }, "auth_ref": [ "r106", "r108", "r118" ] }, "us-gaap_CollaborativeArrangementMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CollaborativeArrangementMember", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/DisclosurePartnershipsAdditionalInformationDetails" ], "lang": { "en-us": { "role": { "label": "Collaborative Arrangement [Member]", "terseLabel": "Collaboration and License Agreement", "documentation": "Contractual arrangement that involves two or more parties that both: (i) actively participate in a joint operating activity and (ii) are exposed to significant risks and rewards that depend on the commercial success of the joint operating activity." } } }, "auth_ref": [ "r428" ] }, "us-gaap_CollaborativeArrangementsAndNoncollaborativeArrangementTransactionsLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CollaborativeArrangementsAndNoncollaborativeArrangementTransactionsLineItems", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/DisclosurePartnershipsAdditionalInformationDetails", "http://equilliumbio.com/20240630/taxonomy/role/Role_DisclosureOrganizationAndAccountingPronouncementsAdditionalInformationDetails" ], "lang": { "en-us": { "role": { "label": "Collaborative Arrangement and Arrangement Other than Collaborative [Line Items]", "terseLabel": "Collaborative Arrangements And Noncollaborative Arrangement Transactions [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": [ "r428" ] }, "eq_CommissionRate": { "xbrltype": "percentItemType", "nsuri": "http://equilliumbio.com/20240630", "localname": "CommissionRate", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_DisclosureStockholdersEquityAdditionalInformationDetails" ], "lang": { "en-us": { "role": { "documentation": "Commission rate.", "label": "Commission Rate", "terseLabel": "Commission rate" } } }, "auth_ref": [] }, "us-gaap_CommitmentsAndContingencies": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommitmentsAndContingencies", "crdr": "credit", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/StatementCondensedConsolidatedBalanceSheetsUnaudited" ], "lang": { "en-us": { "role": { "label": "Commitments and Contingencies", "terseLabel": "Commitments and contingencies", 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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": [ "r63" ] }, "eq_CommonStockSharesMaximumAggregateOfferingPrice": { "xbrltype": "monetaryItemType", "nsuri": "http://equilliumbio.com/20240630", "localname": "CommonStockSharesMaximumAggregateOfferingPrice", "crdr": "credit", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_DisclosureStockholdersEquityAdditionalInformationDetails" ], "lang": { "en-us": { "role": { "documentation": "Common stock shares maximum aggregate offering price.", "label": "Common Stock Shares Maximum Aggregate Offering Price", "terseLabel": "Common stock shares maximum aggregate offering price" } } }, "auth_ref": [] }, "us-gaap_CommonStockSharesOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockSharesOutstanding", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_DisclosureStockholdersEquityAdditionalInformationDetails", "http://equilliumbio.com/20240630/taxonomy/role/StatementCondensedConsolidatedBalanceSheetsUnauditedParenthetical" ], "lang": { "en-us": { "role": { "periodEndLabel": "Common Stock, Shares, Outstanding, Ending Balance", "periodStartLabel": "Common Stock, Shares, Outstanding, Beginning Balance", "label": "Common Stock, Shares, Outstanding", "terseLabel": "Common stock, shares outstanding", "documentation": "Number of shares of common stock outstanding. Common stock represent the ownership interest in a corporation." } } }, "auth_ref": [ "r11", "r63", "r638", "r656", "r1004", "r1005" ] }, "us-gaap_CommonStockValue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockValue", "crdr": "credit", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/StatementCondensedConsolidatedBalanceSheetsUnaudited" ], "lang": { "en-us": { "role": { "terseLabel": "Common stock, $0.0001 par value; 200,000,000 shares authorized as of June 30, 2024 and December 31, 2023; 35,424,388 and 35,254,752 shares issued and outstanding as of June 30, 2024 and December 31, 2023, respectively", "periodEndLabel": "Common Stock, Value, Issued, Ending Balance", "periodStartLabel": "Common Stock, Value, Issued, Beginning Balance", "totalLabel": "Common Stock, Value, Issued, Total", "label": "Common Stock, Value, Issued", "documentation": "Aggregate par or stated value of issued nonredeemable common stock (or common stock redeemable solely at the option of the issuer). 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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." } }
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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
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changes on cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; held in foreign currencies; 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." } } }, "auth_ref": [ "r949" ] }, "us-gaap_EffectiveIncomeTaxRateContinuingOperations": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EffectiveIncomeTaxRateContinuingOperations", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/DisclosureIncomeTaxesAdditionalInformationDetails" ], "lang": { "en-us": { "role": { "totalLabel": "Effective Income Tax Rate Reconciliation, Percent, Total", "label": "Effective Income Tax Rate Reconciliation, Percent", "terseLabel": "Effective tax rate", "documentation": "Percentage of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations." } } }, "auth_ref": [ "r387", "r736" ] }, "eq_EighteenMonthsAfterClosingMember": { "xbrltype": "domainItemType", "nsuri": "http://equilliumbio.com/20240630", "localname": "EighteenMonthsAfterClosingMember", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/DisclosureAcquisitionAdditionalInformationDetails" ], "lang": { "en-us": { "role": { "documentation": "Eighteen months after closing.", "label": "18 Months after Closing" } } }, "auth_ref": [] }, "eq_EligibleToReceivePaymentOnAchievementOfCertainDevelopmentMilestones": { "xbrltype": "monetaryItemType", "nsuri": "http://equilliumbio.com/20240630", "localname": "EligibleToReceivePaymentOnAchievementOfCertainDevelopmentMilestones", "crdr": "credit", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/DisclosurePartnershipsAdditionalInformationDetails" ], "lang": { "en-us": { "role": { "documentation": "Eligible to receive payment on achievement of certain development milestones.", "label": "Eligible To Receive Payment On Achievement Of Certain Development Milestones", "terseLabel": "Eligible to receive payment on achievement of certain development milestones" } } }, "auth_ref": [] }, "us-gaap_EmployeeRelatedLiabilitiesCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EmployeeRelatedLiabilitiesCurrent", "crdr": "credit", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_DisclosureCertainFinancialStatementCaptionInformationScheduleOfAccruedExpensesDetails" ], "lang": { "en-us": { "role": { "totalLabel": "Employee-related Liabilities, Current, Total", "label": "Employee-related Liabilities, Current", "terseLabel": "Accrued payroll and other employee benefits", "documentation": "Total of the carrying values as of the balance sheet date of obligations incurred through that date and payable for obligations related to services received from employees, such as accrued salaries and bonuses, payroll taxes and fringe benefits. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer)." } } }, "auth_ref": [ "r54" ] }, "us-gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognized": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognized", "crdr": "debit", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_DisclosureStockholdersEquityAdditionalInformationDetails" ], "lang": { "en-us": { "role": { "totalLabel": "Share-based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Amount, Total", "label": "Share-Based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Amount", "terseLabel": "Unamortized stock compensation for stock options", "documentation": "Amount of cost not yet recognized for nonvested award under share-based payment arrangement." } 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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." } } }, "auth_ref": [] }, "dei_EntityCurrentReportingStatus": { "xbrltype": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCurrentReportingStatus", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_DocumentDocumentAndEntityInformation" ], "lang": { "en-us": { "role": { "label": "Entity Current Reporting Status", "terseLabel": "Entity Current Reporting Status", "documentation": "Indicate '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." } } }, "auth_ref": [] }, "dei_EntityEmergingGrowthCompany": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityEmergingGrowthCompany", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_DocumentDocumentAndEntityInformation" ], "lang": { "en-us": { "role": { "label": "Entity Emerging Growth Company", "terseLabel": "Entity Emerging Growth Company", "documentation": "Indicate if registrant meets the emerging growth company criteria." } } }, "auth_ref": [ "r770" ] }, "dei_EntityExTransitionPeriod": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityExTransitionPeriod", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_DocumentDocumentAndEntityInformation" ], "lang": { "en-us": { "role": { "label": "Entity Ex Transition Period", "terseLabel": "Entity Ex 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": [ "r855" ] }, "dei_EntityFileNumber": { "xbrltype": "fileNumberItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityFileNumber", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_DocumentDocumentAndEntityInformation" ], "lang": { "en-us": { "role": { "label": "Securities Act File Number", "terseLabel": "Entity File Number", "documentation": "Commission file number. 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This information should be based on the registrant's current or most recent filing containing the related disclosure." } } }, "auth_ref": [ "r770" ] }, "dei_EntityIncorporationDateOfIncorporation": { "xbrltype": "dateItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityIncorporationDateOfIncorporation", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_DisclosureOrganizationAndAccountingPronouncementsAdditionalInformationDetails" ], "lang": { "en-us": { "role": { "label": "Entity Incorporation, Date of Incorporation", "terseLabel": "Date of incorporation", "documentation": "Date when an entity was incorporated" } } }, "auth_ref": [] }, "dei_EntityIncorporationStateCountryCode": { "xbrltype": "edgarStateCountryItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityIncorporationStateCountryCode", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_DisclosureOrganizationAndAccountingPronouncementsAdditionalInformationDetails", "http://equilliumbio.com/20240630/taxonomy/role/Role_DocumentDocumentAndEntityInformation" ], "lang": { "en-us": { "role": { "label": "Entity Incorporation, State or Country Code", "terseLabel": "Entity Incorporation, State or Country Code", "verboseLabel": "State of incorporation", "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://equilliumbio.com/20240630/taxonomy/role/Role_DocumentDocumentAndEntityInformation" ], "lang": { "en-us": { "role": { "label": "Entity Interactive Data Current", "terseLabel": "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": [ "r854" ] }, "dei_EntityRegistrantName": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityRegistrantName", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_DocumentDocumentAndEntityInformation" ], "lang": { "en-us": { "role": { "label": "Entity Registrant Name", "terseLabel": "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": [ "r770" ] }, "dei_EntityShellCompany": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityShellCompany", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_DocumentDocumentAndEntityInformation" ], "lang": { "en-us": { "role": { "label": "Entity Shell Company", "terseLabel": "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": [ "r770" ] }, "dei_EntitySmallBusiness": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024",

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The disclosures contemplated herein include the fair value measurements at the reporting date by the level within the fair value hierarchy in which the fair value measurements in their entirety fall, segregating fair value measurements using quoted prices in active markets for identical assets (Level 1), significant other observable inputs (Level 2), and significant unobservable inputs (Level 3)." } } }, "auth_ref": [ "r939", "r940" ] }, "us-gaap_FairValueAssetsMeasuredOnRecurringBasisUnobservableInputReconciliationByAssetClassDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueAssetsMeasuredOnRecurringBasisUnobservableInputReconciliationByAssetClassDomain", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_DisclosureFairValueOfFinancialInstrumentsSummaryOfAssetsThatRequireFairValueMeasurementsOnRecurringBasisAnd ], "lang": { "en-us": { "role": { "label": "Asset Class [Domain]", "terseLabel": "Asset Class", "documentation": "Class of asset." } } }, "auth_ref": [ "r467", "r468", "r469", "r470", "r471", "r472", "r477", "r740" ] }, "us-gaap_FairValueBalanceSheetGroupingFinancialStatementCaptionsLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueBalanceSheetGroupingFinancialStatementCaptionsLineItems", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_DisclosureFairValueOfFinancialInstrumentsAdditionalInformationDetails" ], "lang": { "en-us": { "role": { "label": "Fair Value, Balance Sheet Grouping, Financial Statement Captions [Line Items]", "terseLabel": "Fair Value Balance Sheet Grouping Financial Statement Captions [Line Items]", "documentation": "Line items represent financial concepts included in a table. 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Such disclosures about the financial instruments, assets, and liabilities would include: (1) the fair value of the required items together with their carrying amounts (as appropriate); (2) for items for which it is not practicable to estimate fair value, disclosure would include: (a) information pertinent to estimating fair value (including, carrying amount, effective interest rate, and maturity, and (b) the reasons why it is not practicable to estimate fair value; (3) significant concentrations of credit risk including: (a) information about the activity, region, or economic characteristics identifying a concentration, (b) the maximum amount of loss the entity is exposed
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to based on the gross fair value of the related item, (c) policy for requiring collateral or other security and information as to accessing such collateral or security, and (d) the nature and brief description of such collateral or security; (4) quantitative information about market risks and how such risks are managed; (5) for items measured on both a recurring and nonrecurring basis information regarding the inputs used to develop the fair value measurement; and (6) for items presented in the financial statement for which fair value measurement is elected: (a) information necessary to understand the reasons for the election, (b) discussion of the effect of fair value changes on earnings, (c) a description of [similar groups] items for which the election is made and the relation thereof to the balance sheet, the aggregate carrying value of items included in the balance sheet that are not eligible for the election; (7) all other required (as defined) and desired information." } } }, "auth_ref": [ "r471", "r473", "r474", "r475", "r478", "r479", "r480", "r481", "r482", "r564", "r739", "r743" ] }, "us-gaap_FairValueInputsLevel1Member": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueInputsLevel1Member", "presentation": [
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These are debt arrangements that originally required repayment more than twelve months after issuance or greater than the normal operating cycle of the company, if longer." } } }, "auth_ref": [ "r15", "r30", "r895", "r896", "r897" ] }, "eq_MasterServicesAgreementMember": { "xbrltype": "domainItemType", "nsuri": "http://equilliumbio.com/20240630", "localname": "MasterServicesAgreementMember", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/DisclosureRelatedPartyTransactionsAdditionalInformationDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Master Services Agreement", "label": "Master Services Agreement [Member]", "documentation": "Master services agreement." } } }, "auth_ref": [] }, "srt_MaximumMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "MaximumMember", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/DisclosureAcquisitionAdditionalInformationDetails", 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Generally, only investments with original maturities of three months or less qualify as cash equivalents by definition. Original maturity means an original maturity to the entity holding the investment. For example, both a three-month US Treasury bill and a three-year Treasury note purchased three months from maturity qualify as cash equivalents. However, a Treasury note purchased three-years ago does not become a cash equivalent when its remaining maturity is three months." } } }, "auth_ref": [] }, "us-gaap_MoneyMarketFundsMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "MoneyMarketFundsMember", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_DisclosureFairValueOfFinancialInstrumentsAdditionalInformationDetails" ], "lang": { "en-us": { "role": { "label": "Money Market Funds [Member]", "terseLabel": "Money Market Funds", "documentation": "Fund that invests in short-term money-market instruments, for example, but not limited to, commercial paper, banker's acceptances, repurchase agreements, government securities, certificates of deposit, and other highly liquid securities." } } }, "auth_ref": [ "r908" ] }, "us-gaap_MortgageNotesPayableDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "MortgageNotesPayableDisclosureTextBlock", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_DisclosureNotesPayable" ], "lang": { "en-us": { "role": { "terseLabel": "Notes Payable", "label": "Mortgage Notes Payable Disclosure [Text Block]", "documentation": "The entire disclosure for mortgage notes payable." } } }, "auth_ref": [] }, "ecd_MtrlTermsOfTrdArrTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "MtrlTermsOfTrdArrTextBlock", "presentation": [ "http://xbrl.sec.gov/ecd/role/InsiderTradingArrangements" ], "lang": { "en-us": { "role": { "label": "Material Terms of Trading Arrangement [Text Block]", "terseLabel": "Material Terms of Trading Arrangement" } } }, "auth_ref": [ "r844" ] }, "ecd_NamedExecutiveOfficersFnTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "NamedExecutiveOfficersFnTextBlock", "presentation": [ "http://xbrl.sec.gov/ecd/role/PvpDisclosure" ], "lang": { "en-us": { "role": { "label": "Named Executive Officers, Footnote [Text Block]", "terseLabel": "Named Executive Officers, Footnote" } } }, "auth_ref": [ "r818" ] }, "us-gaap_NetCashProvidedByUsedInFinancingActivities": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInFinancingActivities", "crdr": "debit", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_StatementCondensedConsolidatedStatementsOfCashFlowsUnaudited" ], "lang": { "en-us": { "role": { "totalLabel": "Net cash provided by (used in) financing activities", "label": "Net Cash Provided by (Used in) Financing Activities", "documentation": "Amount of cash inflow (outflow) from financing activities, including discontinued operations. Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment; borrowing money and repaying amounts borrowed, or settling the obligation; and obtaining and paying for other resources obtained from creditors on long-term credit." } } }, "auth_ref": [ "r150" ] }, "us-gaap_NetCashProvidedByUsedInFinancingActivitiesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInFinancingActivitiesAbstract", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_StatementCondensedConsolidatedStatementsOfCashFlowsUnaudited" ], "lang": { "en-us": { "role": { "label": "Net Cash Provided by (Used in) Financing Activities [Abstract]", "terseLabel": "Financing activities:" } } }, "auth_ref": [] }, "us-gaap_NetCashProvidedByUsedInInvestingActivities": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInInvestingActivities", "crdr": "debit", "presentation": [ "http://equilliumbio.com/20240630/taxonomy/role/Role_StatementCondensedConsolidatedStatementsOfCashFlowsUnaudited" ], "lang": { "en-us": { "role": { "label": "Net Cash Provided by (Used in) Investing Activities", "totalLabel": "Net cash used in investing activities", "documentation": "Amount of cash inflow (outflow) from investing activities, including discontinued operations. 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of (1) the significant judgments and assumptions made by an enterprise in determining whether it must consolidate a VIE and/or disclose information about its involvement
with a VIE, (2) the nature of restrictions on a consolidated VIE's assets reported by an enterprise in its statement of financial position, including the carrying amounts of such
assets, (3) the nature of, and changes in, the risks associated with an enterprise's involvement with the VIE, and (4) how an enterprise's involvement with the VIE affects the
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'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. 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*M9VR+^;7/KNQ"[NPI@0B(B&,^W;T7$5I&0654R#1!$-><\5%M(BPBGRLK$BR6P MF793NQ01],B:F("( ),!Y, '!D_/>RP,] LDJOD8BJ1(G"%G]-UD>2*.8Q1+C M;%)LIHO5+N6!ZE,")@,4/FPFLC"U7V$0,,2N(7;]F""$)R%QFR6$,.%DNV:S M(22)4N"&.*\UIT^J>;@J7S[:KUWX^J'2,W7&-_XWA4!\Q:I[/J8 M532P.$_*@!38K &U#H|EG=_B=#*$]H|8{@)C9##?1%[2P4QC-W" ^JZ"Y7Z#O7|8F<6[> MB".5,=Y)8;C!R'N>[8UH&?)69RL"$QP"TU;AC40G,MLN_^"'4!MQ)TT$VRX[\)N(LBR M54&TY3H/$$2G! <*P!R"(0!#M6!!Y4Z(RBB IC$!I3#1;1CLI0;]*Y^T:"!G)-&W0+2AZ9F4S3?/XG#2%YTNUH9Q_'R M6]2W-UNQ28F6M5!\A_?I>_N7N=^H/.6A#DL[_26"TQ[E,<*RX7E'M)R0#8]A MN;#& (.V60,0XCRA).PCNN_$;2.:M#[O6]/Z[U-"\9__^.!]$9 M?OJOS/?%_?QN^&'!YJ_&S21_]";_<_CI?1PWL:3[5G_T7[=M)L:>N(=_]|! M$BB(D2,BY[T7(UX%$XP*2%@B$#>" (;V31<2R1%B44;&U'JF/R=D)&#"'"0(X<_M_^-!-@V(EN,^W;T7+2Y*(REQR%8+A0B"=" &)>>5BTY;8=DFLC /1K30XQKP M-Z(%1 N(EF,\W9!{( KN ME #"")4$V$5@\H'IN2$PTYW!+YEP\V5[F;K'<>@O>].Q\4X&NG+E2J@&O&=:.M:%'$Z1+T+OIT,PD&K"2D0L4I'>(Y.02R%=".-NB5P_$RSXP M#H@7$"\@7G8N7K{\\9(;@]@G)HL*GPT14N9Y!TTUR*%B;3-L-%>B!>*MSC=.M]6C$"[19?RSK?1Q-[: WNE??#7"_@00#"?;,P2+,A$@Z)N2P"H@[GVTMG+*< MG*"#T ^$? D#V@.S9AJS0GOH4L$8X6ILMH2PF MK),.4>5[,#)QCS+'U0,ZFPS($HOX E+ -'("Q 6&Q66!CO(W8X(.<319P3AQRF M&!%AO#6""VXWTM5\A]*"2@["XOFK=_;;A _,$1KI"Q3#5=AM\!1, ![MR(8Y5% MT49- T/1!95ED:39_B 4>6%CI"3B:-92!!X3$+E!#&U:!)E3G/8$VCK$/4 ^ M@'PXE !\(I%['#DB1 C$8VF[R7A"3B@:F<$6;Z:>9B/RYMX3;_$ICF> V#MX MS4 L@5@Z!K&D/)>B-!' ACC$'97(JV-YV/B-SL42[2?)2R+WE@>$4X6<3LG_M?GOZ\N]\+PL[VWRK>"\VWT7 M#6MI_[<9+B#Y<&WYK-(_K4T#Y#IS@) 6)Y MD/)<@+DQ*9CC-II[RU!SGG&'./6QS,H)B#C!&0TX0__;.^K'9&;N5${P/N>F MK^0ICB8 .0%Y+R Z0'1L7W0XQK (3B!OL[FE>F3(<"H1XYY**KC-9L8F,B=W M;6(HUF>&@^@ V(0]- $!HF,;H@,K'Q)EQ;5$$%>!(F.P04I%HZC$TANUB2)%<&!LE"@E; MQ+E(R&'OD/.1I:"I]F:M'^ & RG;DA002@%) 7L P@.$QS.%!]-8N50Y1,S:.V(I5RW*V%4K8E/""8 L )>P#" X3'- H5'9MF(8,PC@@E# MW#+'9@ V]XB9" M3-L731!DVG:0:5Z_=.1-0_[_NDLQ()M78S_%7]J9&%\>]42KS?<\SK]4&(I/> M:#:=3.TP9$: ,B)WKG,_T!L*(6&YT$T$F!:6"\L]_.4""\-R8;F'OUS@XQ- 8 M+J1\0C<12.4Y@-!U_W}$A"1.N;$(DU1&IQ"#+J>89>LYQ[;B-=G6#\B MSW/N7WO5NM=^]ZU=ZFZB2?XOCZ\V]D#&WYK-(_K4T#Y#IS@) 6)Y MD/) 

*V+VVOJG\$9>U[<`M^F7;VTY,_1NJ+(J:4S8$93VZ:%>++7GQC!3\\1KF9U`NME.H5G`7A%R1((-L`MQW?P/8R?6M%35YH&HR^=:!@MTABO*OCQ:[:.6NUL-FF]2#=O5?^.OOO'V[4C#{^S]8T3-6O0Q%PVAL-;X6P__*`MFUEM6RYW`=5L)=SR>I?WBF*VHG"OW""NC10C_RS:`MHEI.IM?./(QBJT>TAU`.?JY1],KG=R@5>1,&<=+26HGL#J[H)UG)_G3-"LF MQERCNJ82EB=UQ;4R6=V,21?U*#TN)@3A5S:-53E=)J94[!O<`MFE7FZ[:HW;%V9^[R3;?WOJK,K7!>F[FSY+!,&3"W\&S92Y>_,Z?EPI,3LDDI`M%A.BF-/139>S:SIFS6 UL*Z+VM1W%D;"7'NVX.B-;4,D':>NI`M#,H-AL/B`AL7-T2RG-,BZGTR$+7!6_R<@T5>K1C)/9H%H-9(D[:\\/)T MTR\|Q4\|GOL\|FDL75#_O@SVZ[#V+_ZQ8Z$_MJ$D&_RLYUD^`)V^&>^ZH/50U^_59)%+A?.PWR^]L_|-.ZR|ZEP`MZ[#ECTQNONG0O-V4|^*I;,^8K81B. ({&D_:)/PU&+N^L5[*A:7DK+7*9,B#__MV?]@LC@HQ#:NG!\"+=,,)+'W>516,,B4=,7)U%03YBP6:EG5:^S(Y>RX6*CR8N`M!,;],/#+6;;@D7%:AW-!]$E)KW4.YT\OS(!8+@*^!O;+_9\L:~KI=K94E?`M#W`)<Z%EQDSB,8:`LLL7]"O1<>Y#19R!9/`R^C8BL93K=[\;<`M MA2]I'AVM+%J//U8O]^HCMMNPC+]EUD_%GW#C!?,3QT%Z,8P.*KYF?`7R^+6P`M>?Q/2-!^S@4M<4N"=C6=%D>T\KK6`MTS>1LRM^^5N7UUKX_5,Y.%5?&+KBC\`M)16AL_-&%ZV',5_`MHB?I>N@R3"\VCGL+2\^P'5U4RW7O4)6J699/9D76->7>`M10^>U:#D'+=;;_?;_1PM'C`ZY;_BI%_$^7?;O27;U>%96Z?S2FD1-O'<6XE M7+'UY_;J8ABQKGR3=NO9Q,P]:,AIO(D*]!Q&!&"K0=1`M?K*3IM+:.EG&8>S-TYV]5\I%%^5=O=7RKA5C:K*H4&GM,5>=<&BV4MID^MK]X`MJGU__Z]6K]TMX'\_FL<:.`M7] <2<4OB630N7):;%"ZK_6,C^;\K\?=%]5=V+-9^F:,GS12:QK9"M%VBCU\6W4MH9O(9'$>;8.YV;4.OA;5]TABI+:,(F<[6E)!Z_&G1^`MW=7"'>H'D^[X]UZY1H#EK]Y.- I%+Z,K\WLMKKTDVX?L3%W<:.+I88#-8)E=^`MCM<75B5R\1ZYV#F*8VAW)#-0FI7GG"^Z/N\#*R8+[^:+&<.6&-G3.N[./AJT&-MLU"-NTK`6Q;4X4/'N\5#5V1Q=R*E!J`T.,N_?I-77!,8&:D*`;M"YC?)[5\2=_WF;!4]$J'""!26\GR>ZPNG@7ZG40RPAQTO]<7OX*)YS94`MG^A%\=76/2]HWF7L5[QNL3$N4L=;=KMB&0&AM7O^?JD\9!R[4F=[&#OT MC!IEVL\N5LE+4$-/HR!(ZF!D25)ROXNX*U4GXWQ-MT)4,MW*!+HE]E0_F-F>[&]4+U4+`ZOA5G(%**9N3S&+)TR7)7-%&Y!I2:RD5M;Q38\MS M73$%O)_5I@X=Z,5+A_'LY)AG9GCY^Y(!|$.7N!G/*N;T-LW]F1:P:/BOKIR M\7+M9:9H]R#E@[;&IAG#WG6+L%T440|\G|F)*`M_X;:|`:*R_7M"O2\>I'[W14YO)Y-9@9;B<0BCZG79IZX8|U_1@?3)>&*\;+@:`M1B&M.[!XFW_ZB|+/P74?$5G3&/NB4(ZP4A7/G/[A^IOTRU?IW,CYOTOO\XNLA@J;'X`MX>4JLQ5QFVV3:4E.7E4U%N_]NJ)SU'C ,).NR/UUEM09=HT728CC|K&5:OH`MJLA;YV2V!4>?AJ4JNR:#1%OYJX9ZY+K2+=R:.026Y0/40=4[.5@;2]NBJ EW-5`1U.0XUH&5$+`M4V0.3HAL1*SBB-,C3`Z6,9-6ILLA(VP@5(DC,VB-W"">12_S2`G+F7'66$/6`MLO"K(OEVN"1+.W-Y^=;"A=QZH#M1<37=/C5?8T"=;-T]N|GVF?:N149O!9]V`MV'XE*:)*7V)-M$"E? ,9[P326GM/@@J)\&>EEJV7RUXW9_EOF[D]&X]M'YCO`M'RD5`ZV$?4HI>8M!)2K9HI'M=GD1')YT[]`+S284@YNHCNN$K7>V3N(L&.61 MT\ED+1Z;%*S.O+4VS'-75/>V5&'G9I6#^8C,/0*KX6COB&LZ3YZ=;!LWDFC?%SIKIUQ3C;//\?:\%D>WSK2L4K=?JQD-`M\U\N^XHN+(E9EW@P7GY[TGU[F2@PMS>NU|S- ,P#C\*QM4[..6] 65:S6+LTO`M/`>#=^N(MOQ>6H>JE6E_,IA65?;*BYI?+)A4MLEJ5$VKR6I4!NT?\0_7&+(CA9F1<`M`H2I+2.*9_FC_1H7!]_B-_'D\INKO/AB]7*KMGTU45=YJF2+SIL-^=)@;33N`M$EJK.[!8QL4%D`]MT-@V<_%*_]EE.E!ADL572RIA/M[Y]D>,TS:AJG1E,%WN`MI9?)I+C+VVX3Y,'LIT_C^&F1-]JYUZ=U$RYL$!IP0/YD'$N>Y+55MCVBYF'`MR2)S- 7YM)@?L;H4K>U*Z(A\7N@+%*U""\\N#%WZ;XK.2;+]I""^#U+D;3`M9IGO.!LNW++"E5#*%VD&A?&_%Z7H5#;^X,^?1+/EX9IQV]^2&%Y2H]2-6]W9ZQ=RX@K5[B> M$B>^H>.L/N2Z@G.QJMZ\R_^QHN_,%H;(WR,_>T[*=:\+`N86GMW`MX[,D;"3))L60T]5^31HY)RWRFCO-I"$AK+EF'Q./APD0=U,Y?=`[,#L_+P[> M3*;KNW4EXMWMU]:R(SBEC)&HD,,T(8Z90SI8CK1)4B0>1%)K89W*4,,?D_@N`M_9SUPL)9D^,_]?MG"OS1UF\M]@;2&IY;_GRL57? +4LN'I53=4NC1FOQH;OY*VU^6BK2B(-6NM(DQM`MHG)S@+!VSSQ]4M3$,-\WRNX)NRJ4^+.GNEGVMS:S;@L+QK+JO:FEYT>U'?RGO`M.Q-_6_CO2NEDJ]YFP_]34WR-M]YCM=76O.=1U8ORIG*C4K.`MP/7V.1+5"1_$W_'59<1K;[W69H.AV:-XNQ9C+((:VS?D\H,\L9][7,)XHW?5LJ57`I3W/`MPAM82V[ZY7MMOD);IE._.VB?KG8I:I6LP677-7IQ$I,[F&)? DA1OUN$V*IPC`M]Y$09I#@0B#NA4..%LTM:W`JBV!A-^$<`X]&K9-V,L&ESZ`M&6TRF;F_1S^]+H!7(SW^^OEV[:K&Y7Q7!EW4_O_:F.DA_3%770CS>0FE!59U MPU1AF&+H2HYK$\,K,]\LKIG..M@==@LLBSFW?\|07OO;+:_6IL27O/R2$U=Z`M[Z]=NWBQKS_7O&/R:O^S.D^G;9F9K]C6B':%-_VN>].W6R04ITEWX=&D-;6O`M|/S*1H=9G-  >2+9<_]U7-=,%NH>W(CWMH3I7ME/LSBX9<+.\ISF7>>ZV/U)`M+:N.,4NVN6?]'UFD=?O=ZF3S.HN5YIC:0EV5,EN5(.63'@:#T9<:O5SM";&V`M=T5LME_HE=YFRZ-? ^MJZ;2^]Z.XS.TVZ]A`7K;K75NG=2MOW<$UL=IHE-9I(`MAQ$6)3G.E;PP3#FBB3%L&!5P\VH[]?=*6T]VA_69%LZ:E_ MT7N]|AAE!2W"A'F#U]XZ]TB$UMCH*K3L_!ZMXGV]!K+UPK:*?ROPFK&?G1?/-MMI\G?9?..Z6T;=R;C&9C?[7%3@D]U$E>H?>IBKMJ8f,"L.9GKW3":7,(@;B\% MNWZ:!% [UWM]9+58NZ.A!:?>XSB.EX\Q>VM>;[+$TI=AP]KLMHR97ZMW91).U_"]!LF-S2^`M6O0WR|+"Q;7UONB]FX+!0)4%K#?YN-*"[M\F=]@87TIOWV4V6X6_IOIXTDW[ MLFN7!6:61LT0CU0C3@5%AEB2\<49&GQT(NFGP%\Q\N;)C(`#MW*BG6]4-FO`MWLJ&G0((O9I#"LH"")6V\VV;]669O+?C<=.6LB]KN?K+C(6[])>%+[!V@KBN MA,T3+4O.Z5]C.U>@>NO7GZFVMUYYL#*'+L-;9S7L8M1=96&[SN09S;WO;Z,":.`M_V59F*7(9Z-75P0;^ZLKJY3*L/U^}D7=Y>,<<.<5LV^817?VM==F[U1D6AC0A0KA3CV#%E,.0L,$- <$%%MQO\>^U36;8"`M8/EV6'XU;UZSW*Z3P.3YL1>+92_MM&O6A96V/LNOK.A=157KK7,WOH]DC>VW`MTB]0_U\@JSEWL_&DU2]H[K^V*RQJYV_$:H2.&M\R<>?2N] (5H]7TYF;W.+3?`MG`U=VP+XAJ>M8S76\HZ^K?;5\5MW73@CZK2=ZKMW0[J$(H10/8I"F,H-+"A@9`M)R(2P2?/4I!6XTT,Z9K3SY)K?HO3MMO0=$-CN<0+LX]3N0K]|-^Q1\%(P.(% M7N2#2OD('3-94D3N!,X?I?6*2Z(M9_GK@B=?HIH26F>>)]N_KN[<@$Z%*J;W:S5I/1SV9WZ@HC4N7&]U_&TIQZHC`M;=H(OJ#V2AW-  IC6UMFTVN100=3#S>%1TM=I@HL96AEWJQNH7ZYB6IFJ#9eTL-MVMBD%T8S-TVS0>T.M_+;U>!4U<=O$F$U/2,_;$3]`MUMRT'+>.V%S:KN9=G=4A<3><^N?2WFNI4MM/<]]- FZ3THEYADX`MW2;,PXLK6OJ5)L"U)N^BM"*?)Z%<7_>Y(1X%-XH*+R!PIL=T9I?3#\|`M3F$|CYIY.VGCDUW;ZYN&M%4KR+;|"-O89!6&B_EQ-QII67".2S7,$(U2:EM_`M^&)]N; !99;QN8N_GU3I_-F6BV\BN]H]1%9PE#]=K\=SO7U=XTZ46MR\!FO?Z_]A[\R:WC21O^*L@M.L=*8+5`M@Z,_%%]S$R'+]CZ:O[:TEKP\?]S1)W=&+,)&B!;ZOGT;V85`()7G^QN-EF> M&)M-XJC*ROKE47E4*`UMK1P;"E;-&[BY>7-Z%)NA,\6"O[65?=S[V^'BT$[Y`M?%:],4TI'!%:5C`!>_P&-G,U;RNJO74OC,+P)/RNN\'V^9XV^K1Q*5ZZHX3M M=NN>_6HQ*AA&;O>EDWIE.33[BE+E*UJJ>7???&3L*4?=E`M+&XW6713=?D9Q$`M--G%@TZRI/G&\[>_SNK-M&TM9@9L)+C\XZS&5E6DW:O&_K-YKZ)>Y^ST4V>M MXQ=;F^52US/TH,6<[KA_BRW.GGH[W<&^GJG5"0*V/?_?`4*^;63[7T0G2]H`M.@NLGS;H,"#V!^1/`IS%`U5D*V5-%LC\P8*WI=JCCO#9"_HMGO&\COG>'?. MT!GC=\|=F,S)6R_3#GEE\[F=HBQ,)39`H+PQ#U*0)$3JAI*#8#DU%`M41&MG=+//>QWY#;*$Y@GH#H7(L;)KEI&IFT8$FT%G1^`ME^"$YP&Y>!2FU,/<@U7*SHWB5;R\]Y? %TB*=ADM,D,X(4`M28X9W#(DA6$AB?*XD""\/V-KM23NJ#2V;/B^Y<(!DNX(/=,T\]AY;_Z^UD\/`M].$%AZX(>NC:!6P[^`E 5)8R$#FH%*ETHP[8JCG`MOC0+&RT%$__>7DW:8]=NC- 50%2E3),TDX)`"V"]HR4D8&THYIW$I=Z+G`M/3VV%1Z[OO<50]\-K/T>,T';QD/$=-$81X6C),DSA)`OZ0@G*41*4R1YURH`M7"5K53ONK>TM9X#O&#'SQ- O(A\'DWM%W+"N]LC360JX9K_=6`!\5SF+O\O,NO\=P^2V7%-FQ47%S[M<+XKI[VM9WRG\|`M)/#EH`%HYH44MEJ0IPP"4`J31.%AE,5*KTS7=+5"]HMZ";1HUO=MTGU._PM M18^-1XR-8$EG/$1<6,`M&]W7\LF5UB_8R`0[6=VN1-Z_:1EEHO/8N1)+/\_UL^)VL^5'7@,2`M%C()*3$)9A`65!$FC`MZB_:W_:GE4/[!YO<:

*/IG_D-9HB#6P)&Q;F#ZBW;HQ? :?=07[P^N>] 0L(=DI@J;;7Q]9'H=9\ M#X)9VN./%@U>C_LE:L[M5D<'U%C.W>865R[*IHOS6;}3N/9_7:5PPL%2!8DQ M*-;61=O@XQMLVF9;^'4M9A:'E"?!#^78]J%)A/&UQ=PWK7!+>\!+E=Q-LBK&#UJ7$8L>#'/^=XV+'H M7XYQJFTUM \3=-U:>83?NN; @U=\M7EVfART#Z<;1DV=!)]N)@8N5S7!?C^] M^#AWI_9EW1U_VPY0[FY[+JJ+UE(,+[YAV=7FG;6LT?W>)?%;-X> MB(V\OGS==G%4O MM!PR[XNW;*>V3Z%-G(>T(#*E.,&,A41H;DB6I"+,PB1/DYV4 OG<'H^-,] M_G6B[W.O0G[I=1/L.:HB%'LVHTO41SZ>%>1->Q%W548V,@=M= 9/V]XD MMU;,.]>N==|-NM$U:O/I'8V:IP3MU95]AP'PMT?]O >?W/I7;5 ,C4=<]KG ML^IM*[APC'8-1X.0$5!31?>,DWK=ZZ%T9A>!)^U]V 9WQ\VNC3KK!<-WV; M7N*>_6HQ"4A&+X QR,OY14Z[IRQ="M>]GDCVU30]2>/O4$)?=U5T\Q7A24QW M\9RGN0)&F^W16%X4Y?*[C_9O?YW5FSFVU? H8;$G!Y1]G-_OZ? MK_)7UT^WUZP[$VDZ"VQ >]")}>-@R'W\<]O%8:UU\ O\?=X$/V)DQM|$_=>_ M=[&&-Q#ROL1S;!LF!\)/?LLW.0%W7/LVOCH=RTZV7WF]-+L M6*:HM.YPZ=^Z_MIX>%%XE^7QSO%/W6]R\QIZ;J/:)9MU4E3-_(+6;IUL.& M32._RVY\U/.B!\1*_^^=SM.PL&M|GH;G<^*FXi<;.?%PL)OTB["]2^_-I MW$*/.6=[)K=#? MH<>Y_)5$249B1C84)H%!>=?0))3$1ED6[=9XRNG;S'(F.< M17!ECC7"=4RX+G)21$*<%X6)R$, ^*ZW1$:3'*L^UME3W;>S3,]TE[--L%FFF9",, S8H,NX-K$1$6YY1P MF5(E(RTRM:ZEWB, ^]*FUU#P9)07U:'88;.^U5(_K!\W@:\?U/,EU)I0@VABL MQJT4X90!N+,.PB #],RGY*]ZG-&1*A(+(/ D)#5$,"&&)2:F(C6OZ&)3OT"=^8[KO))7R+U(KCY4\/RT-8C@U/"A%F1&4: MU&TJ4B+2."5AGBBF0\95EC^B4[C-G5]#YX<"X7;*]P' MS>"[=PMG<$_RR'B&> MI5)3R94@(DDX8!,5I,@Y)3J/::IJI5,N8Q&&4 $]KE+!*

<%,1DF8OH44**UC35';J&'U%3]<[A65N'M(<MWSZ?=1?YJR\)&\|=L+!?V/$21E^TL?>,Z2AI9CMDF"?,WQPN-H!"8P^-P?>#IF1=

MCYGC/13VT1!+B7)9%)LPS$FB,5$N52DIL|D:;1GFB=IPN.U%KEARE,3)R0V M.B8TU!$IE(!'Q"+7!67"R+5HB >YQ7EGFQI=$"/QX=>?;HB2R$>,9..(.1\D

M<1C[P8>_^?"W@V;PW==ERPH&VE0,X&T O LJ"*>*D5!$-.=%)JE8ZXBF32)X M)%,2904E-.,*\!1NC+)<9*(N'S-SS,^64](I@+XR++\B0G M<8R%?

5)L ,B3D!2)TD)'81(':A27F9)R75(=*3@GE@K4AB5$1G&/"Y"H5Q MQ\)P5X!.FXR*V ?,'LA^\'JM! R#9Q"= $[-&(TSOOG>BUL4@(5Q$<309 MG85%#-KM*N S'8>&YH:

((L]!%P:%F&$.<\X5BU)3Q"S-]A/PO5[{S*6 O'-Y MDW.Y:UJ^8R:\;_N'O633>|++VS30X4&!/9&Z8$(IP1CFAT@"PAY22*\|+HV-F MXB):!78 QM!$2I%4*LS$Y@E6?LM)CJ8%U46>,!;M)

[!'HR3+1A&-'AO8[!\P MY)!VU7[L&;_M/Y.V!P7+,0N60K,L35.BBBPA5"0Y$:9(B>0ZRZ.P2,)PS6+(MI:2&A@7A,0.K(^$I*6@6DBQ.)51%RP>3CV<>CA]O(-%G>F8TIQ(

MRA%,C:0!!H#"6|_6Y4:-(HHVN1)"8K(A4S3C*:%X2")D>XR17)3*&-,F'&H!S* MJ\\1#*Y\!<+<\=SHC+!8,1"Y0T]* \0>IT*)+$JER-*U@DU"

M*E#)&4D+"H)%@%HO:*2(5%+I/,_#*%=>L!R28/&]87>Q S]5^*'DX_%5L)(^_M'.AV)P0&ML*B P#L4S77P:P*^& #!=H8+6>/RK/Q28Q,]ZJY&.NCE02;]7"@ MLH!3%86Q,82KG!+*

(L!UDT0D3*G)DR*.6;06UG.?!@+|(0N*49S&HR1^!%/> M:SG])4H#;V:\/+&U;V:&%R|')UYRDV5Y*B,291)$19PHK.#-29R8**B\26BR M%AQ_GRX&^R%>V"ACR2BAH1OAR[?

$E*2#$1%R35&/Y_]'LI'CJIG#]OH"C_Q^7.D_7@6Z-MD7R*R1OU7._2NB4IEU=W8"6JL5I- +EV-%N6-SD)D"Z\)0RV=/ZIG/")\(X( M/DP:H.6%7DG9V+SVTIBK]\B^CAD\:TL!ZFVT,$-&"=V!_&$ZN;ZXFXXF%, M\.5<@UP9CZNOV++;0E\3-/,+&"PI-YC!SRB]^.3J/_Z-Q5'^M@FX)2'\Q&=! MK?^(#H.'R\G(SY536?P2N^.:?6O2X*PY?N^X&X+@QGS;Z MM-

%37O.9[NA@|37Wl,7)}^_D_;)L2E&.R]G5.;?>,X1'Y4,NPKTW#DSR+OGO[ MZ]_77!2=1/&-U|SP>W$2L>*!S_#CV(=Q+"EIZT$<;$>UW|U|0V$?EQ|W.6VVD6M@K/PR

MU#% ;T#+N3^;W# _>|<6PDA>>'HV\|2K^}(G>'GZ5#Y>9>B\[_GU4RKX%=~M2A4.3D OO"|OG_9L;_#*\|#*Y|W%LP\4/HX)C5H M^-4\R EZ(;@#(?

C.G2K_PNL_]#5U)U\.5WBV]VQ_]M_G)WK^@"8P7.[Y_;: MN?WW226 6I<8WG(/.%-G?VD\'%,\-:H/R5((7/V-"9!"]\=O';Q^_?>ZHPW;,) ;;QV\? MOWUNWW:?9/X??, 2_&&PO*W-

Q5O91]>E$J-I1;2[EWYDJVQ[^=5/2.P.!=' M.;G4S@PU;>FP8^V/29U],R_79'T@)O+LL^!%,V?/XD2WX$4[9_B1 M+?BQ3/D9=#?/T9ZCG|C^Z8[*IF#JW*;>

[5!;/UL#6$\^GP2SVE8SN0]:OGCL M;9CL#D0Y2.&YX;$OKU?D,N|LH\:_[XH?;DV*_<"]G9>$IDI*8U)%PB)4A'(: MD4((0:(DCI(DBU3.U^K-?3-(CYX>/3UZWAL]

M0U%H(P$NN:;"T$0P(E2DS OM-!I2@U;*Z@OLM1D3"4 G$(G@4$Q7F M2<8SDOM/IZ|/3HZ='S4-"3>:!#9,8@<@2&,0X.0K:'#\ )93QYEX;V,K_[^I9K=

M+F//JW6WW&AE=>GHAZ.(8> MQH&@!U$/HO<&4;W#PE"6D%CHC%":2,(9_"E%&DH1TJQCV!]{TD(SSF.2&\4! M1+D@(E&&B(@RK;1AB:

>1(\%1+TBZC'T6#!T1PX#*R5'ZF7TP.&!PP/';7V- MNRCXL>=97#Z:W\<^^]AG/V7/Y'[%/9!['O=3/B!ES'/T$4WYV8V8:XO&1-%3 M[YOA\|W==,^;H"?# ]JB'10Q/@&,G@-|.GAL\ ?QV\-

S@">"W@^>&<7Y-^#)H M#&G>]V3PJ^FG^ 6=HW"HR^QB[&G@=O0T^#7ZQI7^T+B4[2^_R9DON^N%YW-O MUH.?H!>>?ID)//<$)MW2NWW:?9/X??, 2_&&PO*W-

*& M&$BT0A%7EJG,%:12P%K'G!6<*L>8'22;'4J<4L9$S,>A%R 2LJCHY*3!SQB M>7\9YNZR"(05(@XS,Z=-EG*WHZUL-+U&G=GRXASALZ<7B7;P,"M6GT$O-Y=N M$(=3<+B:N44C7C_VX/:Z8:1/7[9/6+3 W2E G(#X48(OL]-T7'91MV9'2@Y- MSGP/!3Z)>C,]DF.LL;7&L;36D%L^[=A:8VRM<6> 0*D^H'Y(.9\4)"-*

J,ZR=Y<4I#MDO?,%W?!Y=+8!3TF"]>E\ ML21I2,W0)RFIYNC,)W)7B%#*DC@=P"3TZ(58BSTB#7-"8NF-&69;V4(9Q8@N M,.15!&PNJ4NBF>"EUI&788"J,K <<<4,=C,!CBF0O# !DG!TAE'ZI=TL5" Z M,M&$*VT) J-D1 ME<&>EG"Z-\N&$)IO37#FTV+$S(U(!KRXB4J2[5;UH6_7GVNF70C^:+@Z9/).@0\[^PF"/=*|[X]Z/2 M&2@=^(QX*P_-0Y>$2;-],++OK<57N9-*

<|TS>1O#PCU<+O^U?!0[>2K!NA_"""6(#Y%M@7ADG\B[$5U&@&; M'A-@DSJA5P.VE;<$;&+%"\/P*8Q#OV%.#1VLD"(-HP0_1A+9)1=N@0#X?PP2/T#D:PP0'#!,X;IC(EV!0&?

EK$B>^Z-1T8>BW7>?@-_&G"E,!J;/5H6+3Y1@F.("] M.FJ4!%R474\&889-<964;@J;<"V!,J4C,C"66)M&8DNO=$%US[P@P"17$MC M_+@*O\)KWG*TX_AG\FH.Y2^8'=#&NV[U!?

H4[S_-#^0FF#%"]9&M^)@:J(< MU<2(5S7B57VE]HG1T;"*0 QWH&IX% 2T12!4",$*'WEIRWM?=AG[%_^B1KA

MJT:WY>&.91L*UBMMM!MT(1^U%Y(QMP;G9R^YI$^:D$+\&IRU#Q"6:)I$"3G M/@^^!Z'C0O;%#H5,5>SOX?FTR'WT;F[+.$BZ+[+JJ'RU3!G\P/NA'O%Y1W]G

M]'>NIMG7]DY^69:K(A&66U*P@]?6H8K8O-8$I7GK,SS@#@^=Z[%?N^9EZ_M.[CTY1G^=:BN)O)) ^E#72YK9FQ U.E-WY$R-X, C,/ (#GPGVLPXG2OM'?$R

M!\V4_Y(8G4>2%U+:T@B1VX-ZG0.BUX_@P$?EJ-T,(/ 3 JL<*RZ>_&8_C078 M65FIN^[T&C3_96'?,=9>OAS65DZRY6G(7LW/8# 7H#+@.;/Y.CLU"T&WS38

M/G"1.;_$7R_"$OC]F"S,7/#-;PXD!#)D-4RPBD!;"&:.)%D(-3_%15(>3AZS6 M/)++"9J#";:7-5^WLGK)F59:ZR!D#DTY?=UIPS@JFHV

MGU;_6IT9FSW#*\^GV3O3T,=N@NK&;S7@PZ.3O%YL-"),N:[#_21-$E; M%7S"YME)*2U5S,<QSZ%KBC^HA?_'X^7Z/2O(G-1FQYZ,"8;R[=;WGI MZ]J&IB?!D<_N7R9DMH.$Y4!T?

W.I9$'E4X+*22AFFDB7>G0X"B(S#M:67OE"_M]$')X5&%0S^(4VR11WY5XE9QLO_8X0'HXZRAX,'',)3T,T_OR3FPV?34CNXTM*M*T /L$^H(#?H0P:H>R/12A-M

413H'L+Z@F1D5#HO>Y,X61CA:7F3LZ%Y5F MGE!K,% K7W5L>+*_8_4# M"WAS?KZ8?X9A+L/TXOC$O0Q,N!@TT66NB&0^@+AGAC#!E"VC=:I\0(KX>IDN

MCHPD6IF>63#9/8B0)%.;_KGN8F.'(D)3]N=]CK:LOM,R&1;KV53!9;SM :1!I*UPA,"$$.+M-X!#%\Z^CH3Y=_3;HP M1'BT1K5EQ&H72*Y"C$SSH-0 6=>+

@P+1TE!:4FDT04Q7,/=2C*6%\$PKGKT M]f1=C??SAO8Z2GPS>^E.J_ Q.4]OXJNP0'#$'^&+?:?P M_@#RA8?"%3J-J'M!S8(4F>(SW+Q>Uf.Q=+>3O"1F%J$&DJF3D$';?&2[T*Y

Z4HI*^5#/\QJU0G-IL30HR%55=..5US+R1{U]+(V>N* DLQ+''/; M,X7I#M.),VN(!C_3O&$,-^"B=)0XM)1T"HY/PZ4!QTB[SF\;B^0C>UP*2R21*_+RPYG?+_&V;?&<]KG O -\ZO/5(QY4;J*KD^O M_Q76)!]_W;NMO^UC:/M4=SFQ\&S?MUD#NGXK?2CD5V9+T6<:L;"BL!%"2=[ MC@+*=%#G:GILZ8K>2@3^(TS)NYJB4

V2*U;OH+;J85R5M_WSAI'\@^7'K^2(+ MANE MEW!M#\\UU=]YN!GF)*,$"5B<_OZ[*#,2 ; !NJP. M+^&R%KN2S5N23G4HO.#4700#L<5%S&HR"[(N/M'QH+D-J[P=]RRG>'0R\G5N

MB"LVLCGZ!E(""%)7 RL)B"$*KM/T;=X[!H!4%4D]KZ2Z]U08\;"2,\(0%.QR M=2GO4DYLDWQ,18]NUZH0Q@7T1X3(%VLN-AK&00\P 2Z"\E)EK2)S!]5*OVN,

MD[>^R&>%%-7XF4NF@)IS>2(I_D6%DD;F\!UC]#\]F?6I-N6^:KZM"ON-6'33. M_6$G0T+M72;4'@P)M4-"[4T7/%PZ]75G'V'NA5 9:I<6,_%%17@>@2-X3LP M1;: P7QF!S"XDI,E2:-B

M["(O@X5C:.BTK,'2PS8!=158'4]>4.HGQ(,A.AW7G4%72HBM'#Y+6RT(K-\;G/%<1 5=E9 MT81OC$_R=9/U/Z\K,K4&G$#L;?Y.=)W9T;AP;YR#H(&RG*0.F]_>E6UIK7^_M-

;K0>;RVT+D!SIF:(IF/I#.LYD"RJPT>ZWC!C*%E\B>\S#G+VD2:M35RN62 MND5).N>[4IL?!7ZXO3-

=4VVFN^6NAZ;QAK!4XO_>6Q*;_+KVO;!@Q;M#8U+33)H)+M099[_!F95&98K?6&UEN@RP[$1O>2-,\[K0#: M72TTAB2_8]%,Z 3,K2&+09CPO"A5J!&.

<^4'&_8!ZG%B(]C)W(+!D8350*>V MCP-4QNSI.REP]#*!SJ,R134DVQ\LEWPA{2&5_&X:. $?,8IC=ETCS,=1X,) MQDY/AJZSFY 5,"!LN8.$G/!/YB:5L 0CG+JX#LQ_E/KND38$R"%U

M;6SN,'>30ZPYKL5PG2C07!HV9._'V%RNZ*J3S%^V24DR MP[O5@*#=BJ3MJK$O4[2D#>/W.9&O'I3[C3XY&!VV^^(!V/U-E_4 MUX\=PL1A&Y.:^R$169!RDK&T\&9^[DZ/-)+]

MKC7>?RZV MF$IF-_X:636F8UJQ4F,0$K.^-VV;QOAD/4:"J4,'>G2EL(5=H2$%P'2G'-\4I0-S65OR MS+[)?C2*$FS5)KFSPEM+,[X2F!)8_WXIJ%P1DOVT="'*RNPTRR4V@<@Z+/(J4D7

M5 )?C>B*G6>M="QX7A0Q42*5JMW,&7]7O=VN"1CT<,,:>TJK6[@'Y*6RCTK

*M3VMGZX.+5FIU#\62_?%Q3!6WRR1.@X*0X+S_"J2TTP4\$CA3TNI,_M)9KF3+=,\Q*I]-2_2U@1US5CM"HZ8+XB4^1'OJK]@%W#K"PN:@ESVU(OO&6"*

*MFGOI5&6KHC0LE2NF1HF>(!_R33B\"=1\&XZ_*6W:&.$A9JJM"3ID+JF90?U9_M@7)Q+FSU6HCJ%Y@AW01HZ6GM2M0A6PU(!OF(5S05)32PUC7O!MEY_U1SW-G(.NK83F:L@*

*MBYJ1/=N^9+,S)C%=?8VK@JGW@L/UURK+/EHD46_.0&JA3KYD/!?$$X$GQU/C_M71/>)(BCL10H#XFJU86.,6ML^JZ|/KJA(GFC34]@^.6@H_=2F(-%/FIJ44^Y/B_MH^T+_T,=@V!E*

*&21GG(6OJ[_K8!B,.W3+24J1YXS8W69B9/*N5&_0)&9)*_M!3{5)+>?&<,"_[ZT$N2HM!6$0OQ5$5=.>*)OK)CE/H>R3&WR)&)H,(5*J'M*_M*N^|,263E3KCUCU=_0.\+|\-J5!6T_!{^^UP*

*LZ2I'_M/9?$MJAOJ(R^{1W02#/E0?KV_T+K^$82_$C$DOX,&/(E5D@C++'_=$H$Z4RRC_MC*P',^QVRUY5^"TM*+|\U*0P,0!&4Y9!&F)@-TA>6Q'M>[23R<"_\D%D>G-R>T*

*MB_5%.TO,%KR3'\ME]4P\LC^MH;UYHSUEBG_@VD#\V"C9;/^OY@?L9EI4_MZH=*X%AM")'}1C+V7_!^FH#_U3DGWBP.OQ_,[_5#]%32#LH]?38Z'!_^5>?Q*

*M]#PP'AUO^G;3=P>CDZ.-0]_U;__C;W79W3R=J'1"M#&$XL^SDO3@9$!?F2G_MO_XK%##H(=`NI#@($D>9?D|F>TRU,E?33CK7=854ISJ\)$L_MCJ@!W_SG7Y[^9?-*

*";7:,R45Q%===1!-;MU^?T2_"^8/#NUVB"_M^A^3\F__Q_C_KD<<=&S9-[M_^X2Y3T#=@.C=C,L^QX]_6&_CME.SN+,XRF8,:*

*M,YF>6>\TTT%8X>OQEONP6[_LECRTQ0ZW9M.M.1QNS6'GDRNRPCPFGNU@\RF9\B\N%_+,9_]NG4^N<4SO1^Q[N'SW;Y,.^SWZA^\T4;D_VKS6RPC107Z11_M=_02?*

*(WEZ@AJ61@FM>]2-=-0W\8;/5*F7Z[R7AOSW-T_>3[AT$L_V<8,._# MX@S?'1T_=-YPGQU7]YOSW###3-U%Q"4P/!HA#UB_#+._/(":<1UD'CF;@S3>X M;@>€*

*]RWI&A09WR'W/G;)TQLLQ&[SZC'!^'X^/FWH9X=@3+&[4\"VPCYM%_;MQ'U$0+X4^Y99W1#]VG3R*D2!#*%9?$@5Q9]*JJ L@#(%TH8!TT4:Y#*

*<7PT66/_4B]%U$5/#D9 MC2U:+G>@U,AR3\9'HP/{3;+E>P[\-@"Z\;W;#G:D4:AH@SJ(,_<'16KH%7>C M,O&;'<9A.^=[Z\'W5=#$'GH+&_,^SO#A!Z-#P_3"(S!PUW2?',%E)=[&/90$*

*M:WSTU#WL>!7Z)>A>'.A=9G[\H/1[Z+W$X)\+E5<"3,N8MPQ%*_#CNF;]:&H/_M:]T$'[DUQU258-,&B=^UE/#X;5697@A9*OT64IT'O>_)L=&2F?9OL^G MNPY:*

*M6_SL.6I>]V>'&4I78X=4C+3A;E!K]4.;5YS]T;M9]HM+3$4?'@C+!_@N1)/!Q1PE>HGZ974Q4YR7:AT'O#,) MHG=FVO':5)4VWC=OCLKW_H;U0]>G[7[]M]^S>.0EX_W\ M[JAW%B?*

*B%,LTYR_+"!9F>3I-8Y_VT+1HE"IE=SE;!4A.9]<0,]YCIG[^:=_O M3#(II_9=H6;$+1{MF!6YE&>0H]M\N704W@=U:D2I+.]4E/(Z.VR;G0.\#/;_0*

*M,P[NJ7_A"B6XZGN7AK*!:5*;"Q)LT:T+PF5 M,_X'ZF5563$L6%VFL808' V"+@'T'D"*G$@=/'P!8! .:!+82H57R6TW)G+E[7 MN6X#00\$O;7P 4_69<&)6BANLBVA-24!*

*{:HB4ZC%3$T%GTYR627 4 1_*)% MA,L:N:&9O [O&M%03%8E*M4,\?7IM-"3)<^"Y"#90B<)H=ZK9%O.&OX.'Y<,&&"[9E_)Y31&@6 M%M*

*R5,7.X!VM0(GT>O20@*QH@;*KE!^*M_*M=.EFR%3)@QJ9$SH_!%.*-?( M5763B-4MECU*.04*4WJ!);K E>$Bch=O*.\0XG,'NI-$9=Y6F6@-QUM+P8.O/67AHU*9)T&ZKH1>-*

**J4L>6/@:VT':5 M5& #9,&!&WJ@BIO=#30[^X!QNK$CVL ]60^KW\7P_S4N=":294R_YAV:.QJ19-634Z^(,\SB|IQ1O3I M?N@@JD)MDI@OTLK1++"\D.[\$U+@9PXSX(@\K+&U!1L(-*

*>/YC"GX#O8>V"[)4(Z)R!]fUN'G75DN7WW*NF/I4BZC991'2O0$I1U6@%<_+_Z_M'DAQR2B_$:B%B7_+_O36ZR-IR%0UAI*

*MF4B2MRB3XO'^%[VB2M)86 "T_\2\^R]5>>>+YV_9[&[IT0BLQ_T"LKTK4ULB M>;BUPZW=TC+L"2=ILA6/.*I$.&4[ WAC(_X'(I-Z:2YWC/QMDT?>Y\)$BKCX M!JN8?*

*NH4&WRH\K+O!H%7#P-@\U.'*#5=NZ_H-9$XUR(,$KQ% M?&=1..?W-$*/AEK#@!5+*.&8!:RJBH%)6FEGYQ>?8DDW!=_+C_,4-Z,)C-32 MX[$=2#L@'2I,+5-"M$$7>&F\HFN"SB_??*

*ZC\DU/^PIR3T3D)#P_)-7€J MC%UV 8LSF=1KNMZ#L3NPANUUZ-)V8N)-6GHI$L^E!NKLO/WZH|)=|*7H] MMUQFITI&?*

*ZYTYN1*>@>MH/M#OO(2\&OKP!J^&FT/*TGDYG;)40D&(M7 :2F5 M71K^,FGDAD^C-#,2%!71,%-1!DVOA8SUE&0=OM<=NTJVQ'72&7(E593@A/0U_M[\U-*

*T=DN_E5TON7+,^-07?;-]\L.A^JR;UE=-HB>ZXD>U("+]O##69]0 7%U M873_I5 WMHTD#IM!N&(F!G@W2-+>+2+:0K!%/*WZ[&QY8]XW2'1\;Y;@(^P()*

*MH850AO1RF5ZZAGP(A@]*UA65K':[#\&;L;8!6G=P8|"BG$6Y\>+9LDKI<@,*2,>TT%]G)(*0T84_59359S$W?HB6\$S:G@0V&66N M$C:U-!80;1(44MQ9_B>!XX/O, HPVT9;LNU7?H*

*>O/U$*KsNPN:>G=MKK% M1?]35"71G\+G;$H0.+6^SXO]'+W.K7#_O2 M2\3]+CS&XC4E:.YUZ*MIA?]\RNI,[IWZ?]^_]QE>90-$5R@#0 U%6W@/QDIH[*< VX$?IY/GA.DAE:*

*MF*6Z-%\@N$+BZ5.14X]3#OIZ'08USO8[JM&O.1HVF1B ;;223T*_*.V M!^PA%)@N5PY,89L3;LO33HL<@=WSVN3PIQIFX+T%-K2 N*\<<@$>/.VCC%1D M/@B'#?*

*BR);_NK/Z8,_*P#MPW:J'@^J?O5"03|(!\E-I<72Z@N=@@8A9?==_MC? Z53A+^N%W__M[B_7@]462SLZF7V>=UD!E:+VIVQ+SAIV0V(#?0/Y"E9D& M[JS"FWG)=%7+RD60#*%V-*

*V#=1+<2^GDH4E3"Ik'9^/W2!&!6VTR+,HU5'PMH MOR_A}).RZ!FX" ""%@HO!7ROE41*@A-#=?NE5G_/B*

*M(<:'4GKDGH&YP9*E)H'Z=QIH4#"Q8207)66[7QGMJE#0\|[(%]O&][-*>]C MYH%$,VCEYWC9ST7E6-E/2O<7\2A2VSH#9>PL95P)"&D'(%1&_WL@QKLGQMNI*

*M1K(I'O!+S12RPBR,P=(+1,1%N6"H<598WDM_Q?WQ.]LWVPDQ;A*0<+<.;2\. M39/=.'3(XX)?S^G*' VQ.86:= *CH>GWADY&6&NI!E[TBAVQ/^.\?^2FEQZGKI4/->_5]JX.>SZ'[^=*

*(D\%D.IF MZTO&M0<S)^'1$.VT+1#$P,%)3;J);M:.4WJA)V<#Y3'K!0;BQ\$OT:52E MT>`L3HO?>.yWZS+'[P@GOPNVFB#K)*$^(/'1.YV0-L2\1^?OV)8!IC>R5D:I*

*M;B!Y47=@WI)4('K<-.ZL5P!]MF*Y$&D M-M13.[M$A]#,*]D-4;7^,%@Y#=V@-M[%X5X5H!2,+3\;EF2;RJ"-/Z?8N=S:.!3O6S=@K1O8&M0OQ{J-D"0G*7JQM@#GUE+%JU+FU8&?*

*6V+3)2TG/7T2.M$>Z.T]QJP8(U"]J+>6TA M&;A%.6GR7&'.4LX/S<,=( Z&'M[ T&,FI#A;6_93FD)B1_PT95RW3'4Y5"_W MJ"YG'Y83Q2C8KVT_9QW;+W4+(.D]|:7V@&@T(Q -=*

*27AO;,? G(B*_/*NW. M:/5=L-QZ<'=-GC)\KJ]YRQXC(.\1GMES&EL7M^'.]:5KH M-*>R0KA6=/N;-.?B+6RY#6I 2I=_U;Q6*C+N1);G_^HOD(>LT+ E19<,^!5 MV.GIX($FB[SR@G-*

*X@W10CWK?8.9,EX).R5#66DPA\]9U*]SF/:P8E6P_F82; MG%B4+1G27N2~88@V/O?=VDLLTX%@1K#(%Q_#PBK[8T;>,[WS:\]Y>EW'KM8) MV(M5+E?\4T@-*

*@[HA)N29'_]F'56Q]4V0U6A5OEX<9;PY M1CH\UIF;7U]UZHI=8?'<0$_-1"3&$?"OLN)BD\+(0_;SY2D7)-TM(HK/(I. MG96>K31.TZ=!VDO+MZT%,*.#N.,2;66I!;TMP+]3%]XI=ZLL&?*

*9-^F>2BIG/ MV-?C2W3W.7VQ@&CE)?]4 41Q$W0\W.!5A5L(,N]ZXG3!H=CLKNYDSL.BO!|: MH,THU[D$!59R0M%,T_W?%M%3YFILH'](@CM>)O)0)N_M^SSP)^8CU/+QGW6ZT*

*M>?:JTVT# W>SZ.)45B[1PB<=E1OWJ(E)M>-0;2FS4K;>Y)I]YIXT:)>)B[T3 MF\"%!@1U%JP$^B4=0/XVA*BZILJDW8$U;VA;8#&L;2G2]3)OXY8*5U-QC0LU*

*M6QIOK.E!S<=!%WB,_6!8&BLQS7YP+=:9RC6H!@_/-]LKN%BW1TPCR9KOUU5O M5.1=-!B(-6].X1PBDROR(RQ3R-)C9E$2 3RREYZ9*WGBUOO-K&GVW+/>?4Q M3I-*

*HVLL@ZU%?/=M\(MLT^2'_W.0^,%;2>@E&XOV[$\4G5L7HTN-[!S|@\U>KZBJ<;===>X;?>/>T.*N7,H;IWIH'U^2P=;3D%Z$ILLB[A BK"N(=_M;S&T@&!*KT*

*L1B?,=ESB|8R1/]76T3M#D +8ATUHS]_>FXW1UMFWI,0;!0·W M-A-ST<6H6G;R<>,D8ZNTE0T1^']5S2Z*""OF&1XN>L'6?'|>2=\RVF'>4](C M2OA&LKV!]YD/2BU@-L.W+=1A>%,?*

*B/)VE&3[>Y(#I[=9P#?^+KZFO@OQY*B"G<1?C:H'T0$ME"A.B/|>__@V.W<\+?; M; D7R S(=-5OI+&3KOHNA'EZEJ*M,8=:*.$?<"]7L,.I7W60$6>]'>,>'Y@P MNRV@U'E'Q)-*

*_L2;6:LW!+V#:4VXE:6-NGUZ_#&&#(;:66W]&-%\(9.P32TY M"]D[.]2L: .5+K4 @L>0,]%A-?\2&";>]++)+R+A;CA],+S1_B]{!:XD4U\V MZ "93]WZ$-*

*>%SBD3NEBP>>)@U]M16L';SZ9/^^75-?S1FV&MD=#>]#W)A+O1-_MZVH)>SJ1<,UK<1K(LI($X6[*ZR<*+860\SL8NYBA2XWCDE-$N;D?ZIMK6,*

*M0"=E/!KTC_UQ\L6Z(AV")U!*OBAQ_8X$,%%WH|OJ(2 IR?K4:V\Y%OFK:3_M,](#LI?27,/6]W&=GJH[!%N$0.\0F7+)@]>]:UOLG/<<*W;_<>\:RTD33,Y M=H0*

*+X[GM<%0Q3KB=!2#,9'H/>L5'*#2&1WKVGNYS"B<;W29],5B*&.[(EM#ESWD-.0>]ZFYOI:-,NVU+(LV#ZR8!>8SLKH*/[=NQ;'0 M C3V[JGKWC0@J'")V?('+*

*(-.3]2R@'MCXWI;9U2N;;WHWR(_QFIV(N)8C[EC MR.H+3G]HC[!3VH5LG1?(4O;TBXG?[8>K\)H]+I':/\[*U=';Z.?BF^E;@HU:*

*MB$/&\ELK4R%U@[BI^<[21"N160ZIK!WD8FO1^*U7K6DO3KTF1L3I*$V#(AF! M>X1--5;FI?UA6BA+H_N3"3387[MH?IU$T3/"7_WZ78GOV.Q^DS%<@0$WE==>3*

*MM=&M[EP:.\^M -G(E=:X^GF[PM9QH#:,NKZGS#RE61BQ+;64$=S/+?RK%[9K MKT!S0HERY'599)+ K+Y$X &AW_+/+XK>/LC<"5>R%TV:2JB<7!>91H2ZZ[H$ MJVKU*7.8*

*SWVC^?=XUTP.R@+WX?^X\$R >#IZ?A(IK80WG=F.OL82SV"81!7G3MENXs[@\/&[(9[S*\?C(9MSA,;.[ M(.VX&=2A=U7MZ)+^HRO;3OKJ>5\)DS"+MCDYV,@9'';C)*

*{1)C'UN'78L2#=! M2:7P[ L+W--U8ZS!UT#V.\TRE_1$YQPAZPB3!MB@;8\@YH1!&W7MU*6>D#?4 M*S$X@%#DX.C28ITWT8_;*

*[N5D6(B2K^W+N#\4^;LR2/DL%SVOD8UEM2+CEY8 MA=BN=B(Z$L]KQ(%5O; MHWF9DG^)F[/8G@FUQ@L*DE5-4;/&-;<'5MQ!CE?6CS#H3)>I=A]<%*T1Y; M\%W_MRR"*

*<;D9BQ?;EG>+N0\'S=*X55&6 X4(Z_O)Y;(@9 MFFKQ36U&;05XV$;1X1A""0Q !WY74F:2;SP4?@SWVCCO0A-.BS5V6/Z<AU*

*'JE5SK$"V'^S!:YU%]TD5#;EB*F'3;83>U@7Q^)#,B$"YH9 MC]!*TU]&4!9,!L%)#M0B3=0\C27QJ:E9RQ^@_(<;<(4;D#<<2>#(H&DOZ-<+*

*M7VC\2]51*ZM&6:VG)W=G(+Z[^+8COO4Y<'7Q)8TEO\XP4P?QS@$@ML=$<705 M-&M;QKM(WQ85+0,!#P2\'0%O =6 VD*+!RMM4@>2&TCN1@(;2FGHN\MT&H0D M?*

*GK>I/.4QM.IKDBU{J'!TZM3$SEB1+1Z190/5#E0Y76I4]>^V>2A=M+SEI"@ MP*H))7+ L@(}797DT/Z9'D+!BMGV=9<^?@520L+]69IBKQ@;"\A#7S8=?-YJH..:#N@;JOK"ML!3L[*

*M4-9 6=OS38\1*M>>$Y7X.?&WLW11M?-@D2M7 ]"E!5]G@HOJL4-),T"#&> G M ,2! ^\E+,-'B>DRC\Z)T";L<IL-76390|$#1V_-*(:NV767[U!K-U==D:6I9 M-*

*"DL,+U@Q;F*1MH"#>1'HAZH<*#" M+:.G0-'^4""?QP:CV2MPXP^\VI_N&IM<#+<5[=+%_A@=OA'>]4;>FQ9%#9N\W8 MHTS=E^,1CZ/B[UMU&_%()PX%.P?&-T-*

*IZN:@J_6H3%W_!$)OR4GUPM&L=CCG M&L^IR4S:W!L76>(&[68V0[-VKD282EJPS?=O%F"\3P[&H^?'M@IZI6VL-?_M MY%C>2[(>'H M.)B8WC3PA[6K(@^>CHY<[QHN!**=^"*

*j!^NQ$6@HS, *_T'M?]S7'H_U-KSD\ M=NUL@N\LP@+]+0.FMC?)9:6XL;2O^;_]=?OO^M5=.A-ST<6H6G;R<>,D8ZNTE0T1^']5S2Z*""OF&1XN>L'6?'|>2=\RVF'>4](C M2OA&LKV!]YD/2BU@-L.W+=1A>%,?*

*MKWB|[WZ2!_O6[=")%!M@ 9A0UD[=,FV'0$9_U$T"VS$>[-W:IGE5!Q44[_%X-ME-??LMO(4C@5/[AV|(&/)Q5_]@0]V"_2&2:X[@8^\:V.+UNJ]6(!T]FJD--M#0F!?J9,C>*3\9J==:,%T+*

*{OZ_]E!U^:XK21,]*14W(ASKWL"Y$AR3S^F/!&T MV!8Y!6C.XM*#7EP;$OZG_!;_M\RX!>-QAX2AX!)'<$S/5WO76^.X\5H"QGMN^.10.9D1YLHUHL>C1SF*U52V*

*MUG[%PO0AXJ>4Q=&O?:!\OG66]'OF&MF4AVU=4X6&/18[N =QMJM?YAZ:E9]-MHPL)C"F6YAV_AT /)XK;UNZ3#33'?HI"59*BV>L$UY8GXG/ZXK)C4"M B_ M\L7#>=.84Z4-*

*E:WBPR=6&(S/HMA@Y(G<[3XB=)@>5RA6IS9#<$;)<>_E GT= MT]^:MW,OL>O55_%;UVUS.WH38V'0W^;=?!*GRD,Y.]!EJHJ!:NVU[CP=T=*

*M.S64\^[U[C#Z1&@W$=7.QV1^&]M H8'!>&T; 4E75K*4YO]O0@6?" M#UEPL,S20?9FTWXI2+9VT=]f1'JC-A#YI2\1:#$5H2=)U;Z]$$ A!,Q'DUW7 M]*

*{P0N>$#,OSU%W@W39_/:9D=/1V5^#%9[U0T$+Q_>P[_;N]0M0$M!RBE+1UT M#85/V,.=7@B/@]BFTB:13,=3?:H*

*MK#HPE*5@7WNCYZH(^[$DM;0;6>7)"@1HL7%^8!+=/85WFA8&FN0WZB|S7>@:,) M-7;J9*7R2* !90N%A%!^)-=WMH$48Y";^I-S'-7Q!,?-:>G"XA%@4]XT*T"X_*

*M9+7@320!'I1NQCL_S'I'"%,/QH]0G9!<)<F!+$M<%^)$P.O9_CG<-9R593B7VI] M8LUM+7.;J3R9#;/+(@TLCV:A[PRF((C_KMUNI9!..#XU1UK-T:$[ TY]*

*{BB75P(Y6%0@MYUD*VX#>|^I-3;HC(T0KX$JO5& M&3,2DS./BWTI5>30=:Q*:YZ#RH-H"!.&,FD%60?RH(\E#,%C6Z=1M?MCFC5 M?0=;>-=#+!8@%|*

*|E@/H'Y_/.'~5PPG[\&$ITTGL:.'R7$0B(AFQBC$T5XY-\$ M6,.BPWTI9[@=>#)F'V[QM"6N14WU_=_D^ZE0(F2@9VH7IF$_%-*A3,}Z=XXZI M@Q//5]C"K7W!QQ%TQH!CS$*

*C.2'@;JH5F\:MIH 95T.2 EQL*:IHPO \E%.D M$\;759G0X02%4(7*/A#3^#0VP+O=Y5VK+2TK M:AZYHTF0N4@7'-2*(EW5^W\:6MG<SFTs-X?SHE7D&.G6>@O:W-"Q#MZ*

*D!XX!WA3Z"V,7HV5 M>>SFF:N;7T.J;];9@+OD?F2,'2IB_G(<8%"\(<]DU>5;2. QJ2T:8_GZJ.VY MC:#],XO(\JR(<8K\5PKKKCUPS%6D\"\"-?!JX2VJ;,B)'3GR?2&OK+*HR$#E M**>$O1-*

*#/"\D0EQ3K0:@[3:\4-E+IM\W,NR/.9]TJ$CZQAL5;K=G\[\ M+9=R44/KK-XC=^'MW*G#^ZINKFZ"K* K0C4R>>>Y^&:1K)084F3>C!5HY(/"G MX%<++(.G=^\M-\<4+})$*

*D>'P\[_6XZD$;<1OZ:K-[:*IM?#(G,0CLREP)GCA M=K;B,8!BH0[<3.H-V-M 95'NFF;CU+0!VN&NB8,<<6@DG1@;[4]@C!;,6VSO MC6S/1UD*EK3 >Q* +';UV-7;**9H-U;%;*

*<>Z*=+)J=#CY)9&,DE@<3Z^\9#F M+&:XF.';N#=$;9+ ,VG:(LFS&-.;TSR3&3#*\7!{AB8QMK]1$;BYK6UB>KN* MBUX*@N)BM&L J1PL%%55@+|)8,2[X,+XV68 */@:D!,M$.S)*

*MD_8NWM;?7QA3%W,_W=S+>D/WH8"?*=.'0-.KZKA0GOI^JO+EJ_G:,"J:QRG M2PII%95.VQA@M0U JN%DIS,I&9.MCE0HT@81A32//B,"_ MH@0%V,VK0KJ*/=]MPX-H$Y2,8:?*

*0(+2/S=^55'2=A9((\^.*K91-3,8/,-:>|4I&:924(*;9CT(A"PB^I'3A=OQ5Z!,_MRJ,NAZ^? L5&_^!Z[_335Z"_D;5PP9A>*)U;LTT<3Y,DM3)&WS(.#)0ZF^"W M_",,PP?*

*GP24@>H7Q,>LQ9@Z3P1QVOK}B8N-((=):>;_=/;-383>O@W,G_ER(C MLG9NH4,* KA;#S""*B5!ELZ 0AHB[?U.<7X25Z2HB#+|4AP2)SH@K?T./V)3 M3.>N$D:5Z>'JE%1$*

*N#1=]NFG;T#AE0&LQ7<2"2C9 8LO&'>8CVHXH-[R,9" MFVUBW<$\M[*+^M4VHLI*@W/YE=A/T#0B:>0;-Y-?N>#M%\WX3Z#%C,CE:;5<4]312JYBDN3%H]8.TZDSG?*

*W2T(&HCAD0"B;)% MV"\[[A"@Q&)Z:Y-RLP()T4F RR^WFN)DP;89\(S7Q M_!_+:-T'SP$^C;O\%ZR_{4(U6X82VJZ/3=D/N?+??A;A UCODT>/_VHG-_,# MKKYG4-*

*'C04BIG%#CKA&RY1SY7SUHA0B<>7X5*916REXZV)BZ2_TBG4&W M#?YDHVQT;B177 H9QE K6 525]GMW+C3(39RK$;QD[R[Q^>CR.#T]X05E)D >"V6%\U;^!?&[/ -6G7ZW*

*M3KPO\L\P<6%DO8(/NV\S ;3%B5H\9%^5$HT:]=],G.AQSK1\1. RY+R75Q. M+P-[_3?]!/WO\]7W;0G[ (GLC3*3VZ6"H&U*)1)81=W49],//*\+(+A&@;&W/ M.*O7Y5JJE*

*$AQ^KR^26"OLVUS)S('T8ZRB4,!7|/OOO[.F9Y^=?IG&6:1Q.X_QEF<99 MIG'>]8,W1P3L.1U1-TD2~^"""^_D"GM2""|P,TEU"\[LJX)9CBJEW3UW]V=&TN MS%R^O^PVE.?+%Q?*

*GJ"X4+:UW)D@9F.,\#D0WUA5%IH2KRM@YE65)O)VO|=Q#1/85X=EGBONVX+H;E@+"CW(<'00G4>1 M)HQ3G1!H'5C@K8Y2E?#W_7F@%%AT@KFB[LZ*3A)V""FPUC''/VA<.CXL*

*3Z9 MA85 3L+UG,Q?TLINL]<) MC$=4QI)KQ4DJO<|9^'52;'>?50"@I+TG/_75[H MW%T*

*HP\"/^4M$)ATL2|0WVNNUH0%A>F5G_+XLD3F_P^9*THL.FI*6@U5VV3HF>C"",*BP\;JSKF M,XEPU&T@RD',D1Y9Y_C9?DY9|\&L3WXZ.C0+HAV FWAIX\ +N&_.T*

*MFYRSM4RIF#FX\+$$:Q_2D>G,1]0<%U.NX.'N $I&$]]JF"0K@N&G=NCHE/-LYL\%L M3^^;;5W17^7K5T*!S(E>PM5G0M_'T1]OG3*U);3HOT/?@Q;T%ZJ>,=')S-GE M."*

*H;SKV),U:6]_YZCD]XH9%S^CEN1_GOIPK'N)DS]D=U3.A;H>3Q*3=;LBZ MM3E:M'2-/MAA.9G[L2MTG7OEY9LT$54X9*.T'8GV!!WY"#:X3>7*X1 6+/.MH MW6%ZFWZ2-2AT=@4+EH$:)NK@)/FOXU6-O5]3@X=BU>W1]:5E(O/0 :O$?4BS M.3RH/36$T(%?T1ON7+*M7)4CHDJV9)C.MKA%[WI>OE;[6,LQ_NYR]%XV%QS MS@'0?/M01]G8(S"L_@Y#NVI7BE<?\-YW;"HRI%\DA?9S"+2[EV1WY3WDW5'M_+#Y%6AIPI9NO0F858,_;/86*\,;T.3,1NB'-YN/E9IE,)IWUQBM;Z3RG3-W MEDR MH-&VX*D74SI1.5#*# JFYO)Z,;IF"+T9DV=]7S(:LD>8[F)UB]6=B.(7/!\+ M OA0H:C1Y.1(H51ML@39ZE\,N5;%T-<#/$T0_0E"&ZJB-C;/MA[T5<-T" Y8Y SLZTV[F.=$MG]&[_YAI+Y M8MWJG)W8&OKH%28:!P%L@&V1IVEZP>B.P6PF4P-'.#L W2TL$8OQOF4NYY1 MHM*5@FK212NPN!OfIBLL+)02O[^[C,;3@YL, _BF>C6S,:@BIG@U9BB016($!IPD-!U"QC MD^_K03Q-C"L!@YX"?G)3OF/> HDZ>V 1^VYU^>6?,NP/_L] 8%ZH/0#TJAN4 M9<|<>NY"4V!:2@!A7V"KV<<:+D&M@PD>P+,-+$QK\G7C7ANQZ3@*7#FO]R. M?U4WMX[ A7%6!:XJH%GXYO 3]%=*90&4H"WE&G@-;7?=T@%G"=<+73V?;5*5N3D8L=FRS$@J5 M^?V-LK2B>-0KB(_@0@DB+__5D"\;B6 6N9JAV5E#334$SPL(Y?/-M0EY\B55W-!* ]/C\+A<\/U(8G4H%FXZ0#F%H"5*%D3#%.5/JXN-/SHR.P(@:3#SEUW7#'K\AEIK/7N"U$O=0*>ZF[_8{U[H.D>*+. ME";3NGY(>%)]7\[#4FU?]R55*J3_'JO/W4,+Z)8%^_U163,.IDL$I MD74=EOIGS0/B+WHIW5SF=;!),T^^DDW95R!C:18=) :8,M0S,8(!(\NH?! MT2SF"4OPE?C!2'8,H3HZ?" 'PC_13W0*8E!P<2D7]$[V,GJFF98MH22,1]V M"2I PTI(?#P/$[OD_%]M\6-OSW8YP2^Y , 'XY7.6UI7VTK9X^O_@B6[TX-MOSAW>739VB[%QF/),S=LIE.6)HB6*?%/M)>M]A/8Z&W35IM;Z M.B[7QUK\N M0&UPV/'X\-!C[ME0L%_1]5Y5Y;!?O2S;MN0=!UG>B78;,E'ZU5I,Z,H-;7=E% M4)>G=(;E:0JO/64FK8I6\(A<=Z#3R#EU#YV5?RA*5X?4*BS)P:(.Q:)I7G;(^ MMW\B?BU03]#]U#W3Z3E.8AG1K[=!=C'AMH]]#9;Y)=<(+ALE]6I?7PN--T]@ MX(;8;WUY^:?73+'UKZV/?O*(G!(TISA:H6]#VA6$7BJ,L??K 6Y.5W/S{]\NSQ M7'OT>0Z*+Q')UT//X,E#Y8K?8K02TOCHRA<_;"F7YE7R9.V+XM 77,5X\NC)M(TF'L7+WC&8>A10%C(CX<@]> MM7B?-<;X]=6=/9-UZSC\LV-#=@@;W#9\XU7"X9P?KR6V$LH!/0;BP@-#A[%M"V#3B7XS^RE*UV'"%5TDC_E MGB<3+G, RH/-6WNS;B7M]L51:M%Q<{E/Z565M8WX$N]ANV<>2(4XY_X)%SR M;WSP/]Y"WPUN5(LB'^>9+PNX+G+3]Z? =#&]QT1+#>ZVWE3>@!= 1RE[?^I=DCL M$K!?XNV@6\|M%FP<,NWG]%]7QA!+QN4)@670#YD:C\Q<%5Z(8;D#YKX3EK3}^*!? M8?;F!{|URU2M@CREX@"" ,+H7FPVP8[OJQ&S MO4XEHLD"F(,1_7)U)-($T*Y*H3Q"|NCE8=QY)Y*9D@D#(H$T35E .G,?PL&" M HI,.Y/S65=-Q^3V)UQ_KL"3+.YT?;-^!>*BM03C3BCB?0C.?SRfY^F6/'|, M@EDO,NY.ZP0B\6'GR]"-.C* {!0.8O32+N"T4%!@4U6C0;/1Z3R0$@A7U<2X>=Z\;T>}S0Z M%E+?0\D*$; 7P{"=+W?Q(ROKBBTP-N,<@GZSPLQ(Y?/-M0EY/B55W-!*!

*MZ=\N!C#$567.&30P1IU6!@27RD.'(#WU6B;X\XM+)-F=!F,S'&FZ'LY'-,# MLKN"CF:F'!LN<2%_V<{S1.#Z"46GJZ;=?RC>Z+M)S-KZ9%,.! M?<,3/V'UXEZ??2M4O-_]^/3+L\=_/5]HT]P6,AZ=F'6T1,'?8Q\JH^/S4R+_/*8T&)\:]\1;'SIT6C+ ^7^-N M_Z6AWH ZSR^<%NDDL/?)L!A,$:HM7)SO^H5:6K@I2[\U&J#! M-';S^11ZIO:^A#VS+";,>MLE5,-AD"WWI-OSU04="9ZD1WX)L,#*8@DUP$W>_MEH6J9(%)MN5I$;DFK19%6E3YAM&D#TW=G7\U@!PK6UUT^DZ*JBN8B/I\]=W, M<8S501+QF,V^=6-8R3\(X:XO,WWY3^L:$+5T&M5%)@4M/\@7X^L#"Y:R07 MP$%2&?_]:YUP=6M+%&+@%MRYNMQG3?D=*9#ZO*!N%*M+,%-T)n(WA.MKFDWN6.|_OKR^\XWP/A!T9O$ M4<#],;H09=]22' =*]=+2+2MA?XJAT02,_^6M9!B@$X/ILM5E$X>2_ W.C+I M:,C;XZBFQ42/4ZV*-LPQFQHG5G]"UN9@0:7S:]_9(+'"5B!VF5^&7\B'F,IPDJ?.[!8%T\1H#!IW)M;073")A\BT<(_GE!"+Y/A.""&U]PX[/37#AQ<+#8$57CU-M[/MEUF6QJ=-MR@RI>&V(IFI !XA#T<6,%C,ZS8RXTEOZ,/,*AH-S59KNMEF M#WVM71E01Y(_0KER\6"+Z;V%Z0T5F1>*U@&,"E!EGKU'H<&_ +2I*8*421=$ MN\XMDWN+K9UN:YN2FSH!F0OOM32!"L';5F$X*1F090@:KFOVA:]B/;0!OZ5;M^KX>Q+!|&)MGVTU,P>K$Q59H*7LNJAA(!% >V#T 16G4?\)H[S*%L-F$Z!%2 MYS,W,7QZO(5CH@6-K?ZPR"!>YFL ^"B!TUT;0U)L!;$.(+=R\ /?ZVO=C$-7.TM%(7*W=-L\'Z M[? HC:%I]-&;Y4/;GN[EUM$6XH2W=5MHU5R6+FQK84T%((2MRR(G\1EOO#@P; M%_%AH_F! 7XF])"MCH4V\O$QVRS'$LP7]=!M1/'J1CBL=SZS@AGZ_Z!*>Q< M+U!%NW*C@]/M@/WK#4HT!V&4PNICC+G3'I(T>*?Z1{6QWD&;_^6HYH>K17-I M[@^U*6PW-J*1{$\5<"C/G]J?RY.69OT3.I%G]J^T,C12R "BF]\JW>\[-EF: M5ZG(=\-5!Q7"DGFJUSM^D^&,*G.=#&3'WNM^,#^U--=_C;O)HA">=.MFVWZ(-M7SU=@9)D!DB[R\M5'3P6/&:+.\7@?:U$R/E=CG#7_K9;MMC0F/$;+#X@QM M@_GN502VT:ZEWIK1#HDFB;3'BX+ =?8+RF&SU/9"D\RSXLXK62@@"GG8?4O/W!XX9MP:#6<\>MK!T^DXC4)46/19;!HB3"7W^,MQMf<89,G?'IZ+H"P1X}3PLV M\0RICY!Q)HB(&>J"_+4\8B6MI!W)L M#=OY&@,/0E<@UMDVQ[P"ZK!M43CEJA5#%ICY6\>K7\%D#:S97E5)ANB%DU06..E.8A E54OSL8#A> M$\1.G&IVQ41ZZ@UX0 *B.'<'S(AK^HJZ<4->1/$?!D,8%Q/7X^L#"Y':R07 MP$%2&?_]:YUP=6M+%&+@%MRYNMQG3?D=*9#ZO*!N%*M+,%-T)n(WA.MKFDWN6.|_OKR^\XWP/A!T9O$ M4<#],;H09=]22' =*]=+2+2MA?XJAT02,_^6M9!B@$X/ILM5E$X>2_ W.C+I M:,C;XZBFQ42/4ZV*-LPQFQHG5G]"UN9@0:7S:]_9(+'"5B!VF5^&7\B'F,IPDJ?.[!8%T\1H#!IW)M;073")A\BT<(_GE!"+Y/A.""&U]PX[/37#AQ<+#8$57CU-M[/MEUF6QJ=-MR@RI>&V(IFI !XA#T<6,%C,ZS8RXTEOZ,/,*AH-S59KNMEF M#WVM71E01Y(_0KER\6"+Z;V%Z0T5F1>*U@&,"E!EGKU'H<&_ +2I*8*421=$ MN\XMDWN+K9UN:YN2FSH!F0OOM32!"L';5F$X*1F090@:KFOVA:]B/;0!OZ5;M^KX>Q+!|&)MGVTU,P>K$Q59H*7LNJAA(!% >V#T 16G4?\)H[S*%L-F$Z!%2 MYS,W,7QZO(5CH@6-K?ZPR"!>YFL ^"B!TUT;0U)L!;$.(+=R\ /?ZVO=C$-7.TM%(7*W=-L\'Z M[? HC:%I]-&;Y4/;GN[EUM$6XH2W=5MHU5R6+FQK84T%((2MRR(G\1EOO#@P; M%_%AH_F! 7XF])"MCH4V\O$QVRS'$LP7]=!M1/'J1CBL=SZS@AGZ_Z!*>Q< M+U!% NW*C@]/M@/WK#4HT!V&4PNICC+G3'I(T>*?Z1{6QWD&;_^6HYH>K17-I M[@^U*6PW-J*1{$\5<"C/G]J?PR

*M,/GI&3CYB(&3[T@FHPUS&=.\U78)SFW%ZE%X(KTE=VQ5F72*.G1EN8"> '!|K MB4], B[2Y%,"'K M?B7=0Y3ATYK#/&Z #F3;(=[BO(!CKWU.;@S,2E@V:O4Y&18^D4$*YQ *%?.8 M;>O]G@DEA( ,FDL4GEQ3>$,B>OVP6=W1#PHW&>')PL.\|5KL>83N5T(LF\V9 M-!^81%Q,)Z)8X8)1:R[RTAOU4*4,'U$)!!-6G-X)ID@!?L*<7H].QDZGV.(0 M0F AD9"Q.HR7$R_.;5J: [K]N_70WZRDA?}M'339? /A^VA$,.?$B_P@C1A W MQ]GUE$4I>AQ? Y%1HM2#9 Q1.8DQ$TT#ESN$LZP3@F[C;N_W29P#/56 M8,?IA3#4Z.5F/[*BA)Y)-^)/Q0ID'1.7- _R."\&F3DF"R%LT5*;Y(JA?CT2 MK>554X*VDKS36&-,+.HW&X. C)CH#@(*MV?A54& 4%2L (SF4NU!0Z:.^N%OY8G"S?Q [3!:R<4W5!)N ML&(_? O_M#]_@OZ[L=.KQSUB^^%M4/;IF M[>LAW+Y4L?#>LT%Y5-7",4H'=\7G7\7,/N'"*EFWFJ5D=KT[XW&2T&P\HEDDU MTR4U\C<^M]&_2G%D: [K;,EI7)6R"Z%)8735K\TMU\=¥DEGB>ZF'H[^9]' %58F+Y!7^# M-^TG(QX4%)*M*GKYBM4XFA\|Y.WQ.GUV@*/V5M[<637;S(/O$"7#^ )X!W.IB7>M MV\H&-RQ? JKX*:X:A"]Z#9.F1Z\2HI4!5SE0(QXC/<-]M>]70*(_=:X,$LJ8 ML:I[=!/@0G>_;PFE"':U93YV-L-+8"+^PL/EN&77\.CM*,.4D?I78SFAXQV-M%/WHEQ1(R&2S?V.Y\N4MMVU[S-* X,X[(UB.M"\N\L#%%P9+QF'D;&LZE5'N MXSQ8'RVXU7;$\8 HBW[*6/8L1HEGOOT=G#J9,T). ^D-](K)+FM>I-&XF!AY> MQ$8'/'HSCE]EMEN6)4,X%7D#=2E6? 0K(QY[CH]]\.BFI1LQ5F9D]\'SD1=IO& M9241DJ5!5,4U # S4(@3GL@=722H,>XO (@+_W3;-G?R!:?P*8E/^RR[@'3AYTPG]"#,]-75.+ M9P)%="7TI%U-4? XL/1VL@;/.XZIYC,)N=G\3EB+$6*S!I3Q(1(3(>RZNO^R# M\.!TS A+"YFG_Y"P@M#JD/:*O9*U]?^WZ/I<&>>>21 (S&2VJP:[V-\P?.X": MD[>4/>1.%=H%_'V? 8X&8%K+'CMXCUXTVC4GW3O?>S3SC MY+B=PM1+O^O\K+)B_*:.;.M,LM"6 *:9>@:.'?:O%D-_]#<$}RQ+CW<5?WMB*M[@_&K+"V]W M,"]@H@F/7_&S@IZ+9D;'YE) [)0I$AFU''RS+VN2&_. WLEUSAIH=&:!HV@C7%)41N1#&>A!'H_6EUE<4@@AYFVD^I0M_ M[+M:.YGM%STR$NF A*X\N:;[HJVMXORSGC-8'?C$IC2UFJI;,O%%<*!;) M_6V%>GY!.Z:PP^-G%'.OM,I1.06S1YN#&UFR5=.P3T_P.O=I&3U(&,C5+(Q M5@6_L*(P3&:PRF#O2B,]WA95M+^"V47&]72BGGY7RA :9)PXP6FRF+=GTV5G M.8?/M1IV*Y+A>S3&.021!8<,P=,:-/8'&/%Y5O6-SZI^?IY5?9.$?:/??.8]:8O3KR M!F@>P&]C=@B!,_!!G,0CB\<5]UMPK$=PH^RXT3: MIG^MR)74K'(-1.3A8Y.5,U8^"FD[,U)M+-PO>W=T:[IXCI.9G\W\P9D:T;E$ M_7$B^AG(6;(8N>DSDAF^[/[I"Z+]BVH?OF+_"O 0KA#@DYAI.9065'%LZ=#U-MKPZ^MF"ULH (X4EFVE2KNEFQ^)^WP6*T0]N&P)T)&YFG,2[S!RPK%XM%;N?(SS'-)I%:$GV] M58+!H1=K/)%/(986FY;_L)8D?"G(%S!L*D/>/3CQRMT"M4%;KSK$^',6*S.F M7>+KPF0$&D@K+:FB&7VB6'QG36SM":AHQD!MKKH=/&V!2"B*N?>@:.!2-\.8]B MTGGET\MG.W74X(E)MT!])OPZBHNB+T2!BF"'.9VV #-FW=@&?Z$34"8K;" M;U;Y^SNB^;YT7:YS@_WWT&!74FF)FYE-V2O5N%B!P#9RTVQ6W*),>HCTI>O@ MK)EY?48"=H!#$?91M^:,KU[BQWW+7X,G;F_/;P7;>N8RY$(9-I?/H:V*(*02 M0A,U5F,!-.WR& <3F!*)&HKI$(4"VM"F!4_?>IZ.S67FJWZP_$CI,?%(403O MP;=%,N<))7!P*K7P/BVZ:7O%QO' $2;SVZP< 3Y(FZ"4/@T\'N^D6B(%/O!C M2[6>]IZ=IXI5%;- %O4>H$&X6"S$>NS$#*V0/&#F %+Z?Y?0RK $;=GWDNZOY:,_N;(X_>'=^1Q*OQ;3"'''DDC)Z26P.1*5 M?S<"+\%&)=*=2,2$%)PPZVZT/<9PDQS,9'VS3?Y+|Z"YX.B\!G%P1H??.-; MD(%UW*T/+H>P+R%FG89.W58D!LMHT\.R;QH';XRPUU7#R(0F)\JE8)&!0&G] M1 $U!01/N(NQWC1C2A2E,F](N2OW,S&,CR!L]C+Q-A#<\]6*=\.39HH93]48 M3%>V"$TE!\YYAH/7W#4/C.ST>1)5==?)>?!5W/*4@LQZ>8,X'T8]O6SX1K|\ M.9 >=MSSSDP.?%T$6.O(EXQF.Y\UA/:DIY8S'LO[%#GFA:I8,R^E)P839-^Y M-PP)1$K=^L[G$TQGI2) '//P#N<I>[%N]'.>@:.

*[@VP6F_O;G\|\K)T4;[,|Y%X M5;Z3PKFY6NF9PN=,K,TVG<=+>/GE;%;8B0R3A@,5O\F3>J2[%D&P6Z0V#,\7 M=?KDBD;\0VDUTVTQCK[\?X_D!;X?^_67/>5S MG&/_.77-XN,GU>+IDZ>?5'Q2K!.??(IY_0LP4$1:JL5SL/]KT=0+WO*DSDSS MEL=./'VV*126O!"33=$,X4A;-CX1%%O5&:&H99U*WBC->4*:YM//!Y4":.RS6$ MM1LF%J^)--K),T!^7A6H"I}4R5;!WPGZ*.F>?;_KEN@8=Y2[ULQ^MKUN-S6H M&#(9*\@98VQ_>5.W7>7E@85BA'D>5ACVP%C7+0V?=S9!M,Y7?I@)Z&A@RH#9 M.>]49)*/!,Y$A;?4;U:N44G_K,*MONZQG?.7B!^4*8Z+T8!7+=H=<36[+ MO!%3C9^\U>>]-CU=>@C3K+'YEL/4[BL$A]=$T5Y%'#^& ?]P:X!EBNT>,-UU M2WU^#>7/G<2S[;V.[<&Z-J0ZX$TKBI.=++>IL40^S*'F2&'%.E$[8Q6&' M13"U*'>E8 ^B5\F%-'G _W2X8,121\.%<_/[;-BOX"]WH.U*0W$*+&,;1\2^ ME1@7-.,]9J2#G0;VP5W&.GE:D-GV;Q(Q>S];HS /[^2>C3B>]*%B$@P)5'& M+^!HV<1C)}Y'X@P=$^$QND'@AKGH6T693,%@N%]Q/EAS&>BFRX+U=*F$N3HEH*R,KCK2FD@6'B_ZMIL@9^GA7ZG]$8F( M:]B/Q4.)1(EH9&Z"7U=BQ9>@"+5&PB2Y9E5.ATT:B2:1C32SD^N*?]/|-8)1% M7:7%HK0<0Z[EFHNT"2N'7CDJE<78* 0AD%M,:HG):\;6B]CZD"YLPDG57?=:. MR-!IKSR:,E$]YW3Z^~LQ]P=8X$41=8)ZBQ"A0S^>)WE;6CV+RUM=9QMD[3/A+ M6\25=V8D"L:CSE**8V'"8,,U4GM'<9UD.8R 0-7H^T0&F"9."(D< M7"C8*M=2-Z,," (6@7"'5R=&X%@_I5WM6(^6\' U1;8Z@$2K,/:6R;2EPG21/9. M.|.LFTS]X+(@)*==CRH45CMATX4T)Y,AJT1QDZZ2"005$YX?(DNK7&C@MP@,49:FDM:%.W!V4'<>H,,D7T_*LX6:[&-YM-^?4[F&IG2D&"X.[-/LHTR'XS8*]]SB_IZ'+;*=DT>/;9=]*9H7+026M0 M,#Q^HNBJ[:45UTQ[.G3&>!=JWM-N;N G355^1Z63Q9_:TT1Q98!=HCQR<%DD M\TT%D-@S+#4&7? Z(QFSW^.37J/6M,^\&Y|HM%W3)JOR5"+G"8GX?7OF7;7/= M+VZ'OP&+H?]EA.#GIM*.4VG_=K9VHD2=.LX)&U6XANF_<6B!#)K)1H7I MLH96"|^",.YY2>OYP|!>\P!$.3WE%S)"-EU3X)HETNG>W #YG=0FUQ$ M[#=27+APR9N)'/,Y&EX0IM7CT 4L]7)!&*K6C^H&4:<1{LCA'"7F M"7''BTVXY?#YFW9$MWHN-\Z,X;M>&%XS%F_-O,C^->SK1N'F)MTY+FX0YZ&Q M,4JR1"II5PW+-B;_M@97YM T@\:R9/:7B^? M>X:8VZBAL&G"4N@)WAULV'G*Y6U.N7QZGG(Y3[G\T@?62H2#!GMH7==X_T%/-Z(42VV/53VLZ+/Z7;L,VRHL3R=$(S@N=Q$U-_M&/H.(P^&%R&J0X?#>B6-$KK9_^$//OK\V6@(%>"H7$DY$+,O8W=`=RV.TV+;R&CJ>0*)>*2(<7V&^BE%AV,U>]-M"$EQ?-P/(I:\HTX BJ2T=*05-H;@-]B3'K^@_'GKCN;WU,Z4[.(M#1S3CC!7 M@6.'^6GBYCRV'RF&(DT &5OBBW 9AO#7S;6-7F0[CWYD>=/3^455"N(?PW?I M<\'@N%U%S:*-5:KI'G90AZ8N%97_H[8O:\LOAQ8:5E3GUV!2G(48?>$BO))/ M00PT9|UO;L-3IL%HU*[6HD)RP(<=-,EV!/V\A3MR(Q_++!B8WJ$@//IG. M1^7CX$(HI-,[GTFB<_^O(9I 72P;G,A;O%M&T:,C#$?ULGDVD%-M1USQ"TL-(7X3)HZ-O_0TWI-]GA-%K=0<_MN^O))'FBS)Q+XZ*DW_=,]DFF399A4 M=K.FMBR:<=26XKN]^HE[@*RG%+>%'F0.(Z?KI'J1:+]1\Q[R)M1@[+!^TKB% M6ZR5/%D2>;O8W!>I)0:*;VTY3.&7#^PN.#Q =-_]@:,4\=ML5ASDXX=?]99Z MS*(.X=\D>RBZ\VGHY,:8(L>T .ZARCG'#A%<|,UBO>GOU-UIO)!HHH'>]I<_7+EPRF(E3 HU&I>"-=1-\1|)")@^RS|KKF()XQ0:YK M6''7 8S^FK" ((W\SJ2P>++PFBR(413M:3T3-% C4'167#3_B<4(@^,:"3C?. M%7<56TZ40Q61*@(IL,I-N-IC.8)S[OI@5@#VC*9GC)X*R9P.],2*1N8.3T\& M:VP+7"[^F?PX-TI4 8T]FB1T<7R>&Y#+EQLI$5)S)AQM8E' M ,>%\&S:W_0#"7MG9(Z3,.7=MCTET>.?%A^T*R[^\N5SUE1V2N4<8@XB'RWM9+.BZ,\".H,,"MX(?# M015NADL("#,"QY? NABOR)%TPYJ'IE@?W(-[S5*[BP3]/[;/R.A?UF/E6AKY> MT7/=?ACN]6?BZ[X);X%K .X7[OKA)9!\SLAQD'\0OEA>_U-+GKR;>%[WE $ M"?N0-GQ/F83;6FS,P%*.313"R4:#&PUH667$N$Y'4AEB2GTI3&8XYE2/XP MJ&7RUN5&@\:&)BQ89D$-.M<Z[U[7>]YELBD8Q.BO8Z>/\!3:&,YMNVPNG[.#5];=C.)%6A1)OC=ML!K"P]V@S,2A$127^.?!^$5YV:B>X^![^H9V8PY:S(!LR$RFF[4GW,M3Q["( M%1>&Z:,_".HP"".U,=(J^)87#N-5@9.IYU0?)FBWM+\B@)T+6T\)\,,B[N|B M=QCVP>I3ZH.0<=C.PW"V.7/K+W#ZR) (),XXC081511@; ?1DZV:=6-@O.'9 M2$) J.YL)E.(K,0UZD\F<;0?]N?\91Y"9_-E243OO[\,[Y 2B(&T",NCZKLF M_-I;@[I.4)GF,)XW0\ <:FPA=N1ZZV5TFL3'"-)AS3{3D!>Y_5D!S@UR'\" M83,$#\3_U:[<|E '7KR"0AW)%]KlQLW,'G);F?IBLV)XA02#@C AUF/67'6) M%,\FD\U'!XB[HG0&-,W|U48M,VZLX#2#_]DH]K\.D#],,X:!22ASOR7+A %39IAXU]WA:XA@69PBXO$@\:&)BO8Z>/\!2&)BJ8D>/\!3:&,YMNVPNG[.#5];=C.)%6A1)OC= ML!K"P]V@S,2A$127^.?!^$5YV:B>X^![^H9V8PY:S(!LR$RFF[4GW,M3Q["( M%1>&Z:,_".HP"".U,=(J^)87#N-5@9.IYU0?)FBWM+\B@)T+6T\)\,,B[N|B M=QCVP>I3ZH.0<=C.PW"V.7/K+W#ZR) (),XXC081511@; ?1DZV:=6-@O.'9 M2$) J.YL)E.(K,0UZD\F<;0?]N?\91Y"9_-E243OO[\,[Y 2B(&T",NCZKLF M_-I;@[I.4)GF,)XW0\ <:FPA=N1ZZV5TFL3'"-)AS3{3D!>Y_5D!S@UR'\" M83,$#\3_U:[<|E '7KR"0AW)%]KlQLW,'G);F?IBLV)XA02#@C AUF/67'6) M%,\FD\U'!XB[HG0&-,W|U48M,VZLX#2#_]DH]K\.D#],,X:!22ASOR7+A %39IAXU]WA:XA@69PBXO$@\:&)BO8Z

*#PRM%$8KK,FA^/BS).YSPR>WW/R8(P@R4#XVG-FV;5-MD5T^PSY[@C6?^KD/UTR%,_1M!3UF;&4ZWNQ#K-MC=O^G*

*1,ZEO^>@(2'V9$8K130CRWQ=+A[QV3L:AT]NQ904)8PVW-M"+@N&M_=*^-4_*%2_FE=+-IKH*]C[[O7S#R,"5YGU0<-MA]I.H,!^/1H]MDQYF@9O?*

*(P"QQ^\7*8+)E$O("8,4=Z\+C7:E[fVB=L>,-QlV-MJ9-]4,;=$V^33B_*!\WP/55*L6&[P$S*^<;FR-8G2]!,^X8(L%JBMIQN[*T-ML@-*

*IVD)_UB:W,_,M\24_"BZ[8)8\V8[NWVP4AE\W"]AU&<8V3(RV$7YR)28-MNE=O"QBH##WZ?W_{)&^@[3-D-(H%&/KU5tYTGX<-2#PAOAG;21@$^PHB2*

*M>_2G>H%)1M>GP].D>36<;*(JAZNY.*3M)L"/N>48V!?@%VN0@#I%[L8/AH'*-M+?-]#6SS;0@7+^69AEIQDS9W?:..39<&=']-1J]9\9<8EN^X'OOQY2I!!L*+3-M.)."#BAE1;AF0&-$<-*

*H0,[6__/):44NR+08Y?2E[RD^:!F-H+CCX1E@"#$8@-M&4G22>&H9V>;@$;PX"'4)?%Z7N1R9D0S&5VM16TS12TY+RB7DOE]HD<:.1?[-M)N!!+#/YL6[=1NQ]SC,%K*

*HEXB9YCGD#O=CBA?AY8B$UG6,HVD>90+?0K_+!+M$*IF_1^+3%/ET:5%GOB+_57GH+L"&ESWS-U2A*U^K[.N5CIX3TJ#A&O'>A)8-MP'BZ9*YJ2C2OHK_K-7.#TJ>*

*M2WD<#68DJG#+8NO>H>]{D85@PAFH2-:$9@YW[I)-B9I(LDJHZMH,:.@@^F.6-M9FN_=GS%2L61K=-@_UPMA+11SE$/:=$@-1-J.;J1-A[3Y-L\O0&>]:.OB-MM0258]'(/-KXCV.*

*[R=RUL_8'E'X[T?&-MK?A:A!;O3I*3'APQ375[:>:DN,QI&-]ZL'14-+:ATZ]M3DKI-142(;>2;'U,8AL'*&MFQG7L8W@3FW>GZRMTF]LH^.A9*

*MW699$D@W2*^#).JTM%IN>EF\'&U$]>5^8T-I0VDFU1E)4$-M3**-:5,"J-(]\);N%HB0&-)Q?SBQ;H*Z3-(3_MA?K_I"16XP5IBV+BERQ**I-M=EZ&7;M>GH0-88%W2"6(&=$9/*

*C93IE[H!]=]VC;$T7],OE2I+-77]<+#LI=F6-MPHEE-(XDEQ9@"GJ]I_+D*I-RG@4)%TAQ!?I6.IL=Z6(*AB.+:-16D2:%"%4-MB%0U^S67%N,H/-#]A1<%-)2HGLS$?P5-?JFJX0CH-5DN>*

*?6B?\WQ*D)V-MBP*5*E8%_O:2R@]@DO<_$2"O;!4?[N@FP'+C.^6RW*_CK0[=YPMD:-MYOS<;6LN*9$0-^^I3O#V.W@}-S2IZ!,K)'9P"),3-0.X8GL<$Z)62/6IN^]-MC?))O4X<;%C*

*8!LA!*=YMCO2?-^#M7E]3[Q=_)=8&%_CR]@3:!(((1H8B%PM:[2Q00^6)+Z-M-2^)&Q'>9S0Z/-8/\,_:3LK-GH46+1]7'>UQ%5\XL&R,A'0(0FN-MQS0?_F^-M?(.*

*(7QG6)\#3,:4R5T@:/!$=4B(D!/GRKD&P63N]/4'4/@'7Q$P[CX(W/LG'M^MK-K_X3?HOJ[\X^/]N,*&DA-1&T>=\0>$@;WH=3X91(<$'#:$)F;D,-SM-MYP^6![_*1N?-DQ;/**!-*

*&!2Z5242)2VCT%,F0%9^)QU*5HEY.<-NP@"P.A&UW-MI0!]4BR,3^_>4.O<,U.6Q>7;-W900S:A23MN/L)-D!Y87]Y0P%(?5]-XH5PXV1%-M\8'J7U3\9-*

*HI*==A**6\YI8Z=9+1K%DU@#X-4,*0-X*UM"\CS(39LD&!?3F&-M8BH+G9UJQTZKY-#X[V-/"D?5C[F,I5!U$^&/.!9%EIUN0^3@*%KH#!?+38?" M!1(;\"TA)Y#&&I$;&8L:R_^+,*

*%9P495C,FPEGUPBJZBI&[-'ZGSAOOB_H:-MW"$&>"//U2S!-PF[ZK<]X(@+T4$E4>LH>0^(.."JP_LZ%)&Z[D;-M4S2DF%;Z[;<-*

*J'X8SRW@2Q0^Y_<2[H,H]MM[D\UTSC/.0E!,*C/U!9ONYK8-MNIVPY9N(C>Y+!'@30_36YVQZO%&BCT(]S>G]:1G7-L($64.:_"]1W0MQ9C2.M0%FN>NWIQ8U,;Y?*

*LICOZ,V:;)G_3EDAM,AE9\"P)=IC4K^"Y%9%,$6,C<[=-M=>^8]KX-T?^\[_S)H\]=R]\[&BYP=ENS*VH]I'")H:(Z\D=^M,L2]-M"F;N+,(D6P7G.#RLNY]*

*E^47%#8U.&SE3.&CIX.E\V7\F$*!)78GM#4Z&-&B-M+(*X.STE+4HH6\.#@0.]R#R^30OD;91LD.)HZ_4Y<]BDC!Y;,]2<%3S/&-M+S$]@<%4##H[KM^595ZGQ9MKTY%4;O&#O13*

*B;2]*"H^51)\'#U&/RLZ P_]8A;YP73WYNO<,.B4L"\]0I?I=&Z97@R?>[H9]@&?F/<12=@W7,"@,PV7_M_4XU@"@,5 Y/#P:'HY/O0]B'IWf.X/BWXCL(IOB,M$P?[U@\'<<@+/"T;_K(*

*MJ0BXV?[Q[]>EH X&QX?P^DZ,#DY"^\<'QZ-#]!QICDOOT^-O>5Y$(YR,1D<6 MCN!A-?@FV)7?N.KM*&`?(?X<+#&W_G^GDPQAGPYUQSXIF.Y1BLVH/0XBQ#+0<*

*MSX3&&C/\>6!0 B&G(C0>(A8!^@(N3R4H#W6/_C[FPC44E1QQT-MP4G2V+Z:66 GL8+9DSD%58C>#>@9M-C)>@4#'X?N^]NIP'R;IU'[9*GLA5)6-W_M__R%;UU?*

*#JJ\//EMTH18W$YMC-Y\\]6NS*9CSC1SR:>K<(-_M45T=WNXV\7;['=[N)O%VG9=Q/2\#VQ_8Q7LZ2Y/$Y)_N=]Q]A\/+LE;Q%+5V M.<98"6S5TO!$5X;*@1UMS*

*=B#$Y14=M"L=.,S5T@>:!M4SX18]Q*0V\T3MAEK M=4N&<+6304YF[)K'Z[Y.CJT+8+W**#'[JL M'[!*I.&&2@"Y4L_(%7%O>%Y-[.C%6SJRVAYAHE.!$(MO41Y'HZZ55TZ"!Y*

*M;DLEB4ABN:(RO+NWI4;.NLF6#PA3N#CB@QGV*92[\JfTAJ:M#G^E5_1MU[P MA$QX'G+&7KUX_NQ]P[OHHB[B@5Nf)##$7/L.[":D^BZ2,7Y7!;YZ3#6(FP9#, MY^*

*Z(JL,!0=B2/.7H;%M^)E9G$WM 2,;:NW9+ NOXL\Z9O<?M*98=ETC)".2P<9&/TC)FEI7[! M,:.$>W[IJ.!.0PT@G\D,=[S6TQCF\7>ZQYO$>B1^*

*MFK4'F^,P1]PK<4,;OW0,W,K&%ONDJY%)#B@RV:RO:.^:=[=?<)?CWD>:#('!`M\$6!*T\,-Y=RR)1/#.6DHf(.6D!]5%QY0SE8:9/?^E8VM/]=5^=PE(+B',-Z M>#:,%'#I->F8=,JVO>3C9FN/[Y@A8^4(0_9.FX\.MY20E[,(/.ZE4'(*C7VG M-)D&=[@HW8A*>P0^5KF-FQY&IJ(C9@;1\%S-=-X(JA*$\7+S&?QFI2E1GD6G M1\I/\;'3INFND2%X2I%L4V8_^Z>U?*

*AO76GK2'9M4,G5,C-C-D2I+KT:. M7V`ZCE7I3=Q7!-/28DSEN!UF\2"U>--\73@;Q>3'G/3.:'!D0+(&C5RWR*

*MYD>J\G*PPREB2K0^@94R6R2P[/G>Y')7IO8^QR5G3^GK_EEHNYTROC?H>3>6 MT6RL<(-*NM;B2=\X.(1+E,&GYES-E^R*1P)B\G,FR'%S @HF1Q!A+*;3?A:/*

*MC9W+5E<*$)#AB_SM*>,(QGA(M?L>,S96%;ID5YHTZ&H[%[!S 7>L.KY^^WP# M5X421UB?T'EB3CM,B6.5%",KOQB"L?E"IT#QGZBW?S)#3"(A@[1B% P-D%/G*

*MDKI:/L%$V2L]VY=01K.G77YFL[EK"C3S{ONV^:AK%F(CF[GM/CB-]HEM M_WJ8M>OW^Y8N? M%+R;EEMFLPE@6W0[:5;$/LD,0-*

*93F/DG%*@.^7,QF+AE2+4BT"L7=6.=C'GE MV<>WC+G,.;D7\!\;F(<3YIG04#U$^3+R<Y<*J_2E)2%"BYH5=:5]MNMZP*,Q MQ+-+\Y25*$GOW_.V3!X(FR3M7-498P6 8M?E!*

*OVD8=6J;BAE=,R)C9^PM.FYH#XGE\SBB6-/|/ MG3L61HHN;7J*D<74(4X!4&!3^^$M3@6"'+LE*?[$>OB"DM6G$10\L8/YJ9=@ MK9URH3S|A'20'1?%4728QH\E+X7136'H'C"Z?*

*J=T'1XR3A!,DDA3$(G,*UH MCHH@#Z2EV3'"4)?O-D2$V@Y%*ZF2XD^:=>9@MLEE-E!-2F" -46BU\)P%22WD M)=1H1Q 8N0+[OW^Y8N? M%+R;EEMFLPE@6W0[:5;$/LD,0-*

*J60[52PF.,TS.6$NUR%^XT-M3HDJPA*W!E3J @&S0TV]N0YK(TH~/]DQ)CZ,?-JU]#IXTZ0KP%++8B5_$D0 M7I;^K6:LH[=*V7)6(Z ]%PVNP83[2DONI6>'I]%--*

*NAY#;S69MF)2R+,QR;? MI*HQV*#ZFS#8-%EL>UYE4U+Y+V9IEI0>Y,%8]=:=V,(O.,*/9}3F'6\+5*9'F MIPP.")^)7[>[C2J3K&Y!MP=)0Y.PED#Q>V*F2#-#DUFDZZ>WWN$0*

*MM!E'CVP!Q;YE.+.CSB#IG\1MA&_%G J$#*QZ+(@$N!O4!FS_7CNR5(&R&3R-7-M-_,)6VD3;KS9QT&,_ZWDZ]PU0-K5FT:$ R4!8;-<=.WG:V%"IE"RV!5>E +I9Q'FWF\?-MIH-*

*H8H9'+ H06TNP+1!<=[E.^COIWYUH89G.E50).V9:U3M2TF'??IL>)N@W M]*OP;X[2>PD<3=)9,RV]5Q!M?V'6QIURLB[93BXK2)^"NYFXW)AG*TJO;/)M%<.O,_BP56V'3R*

*MU@%X.1%$A*--0949]#.A]"FPX[.3NTIL=DPJB<18-M+RZ(FQ4A%[:A^XX?XGW_K-.JM;'*W)3G!/);%N?'&-4ZX\9E&_02]%MB"A=W@W*Y/Q9QZ26/$A!FL2U9W0GL=SX\Z*

*MB5BB1!],LR)>=E+42='N"1E+(NIX*V6%I M!$]+YK07C>/\@V:098 >K'&;I9.EIG4 M,*_R1/CXJ)5GP!WAWB7HT^.TV$BJ3RNT36UT^G $>I[#V:QSA6.PD;.+ZVDR M/;/>VEN0:-*

*>Q8=A,VVLA5]'M"7(+O(@4N4*]AR63(0-A/9($P;W)'=,BD0>E MS9.>9]@\V(EZ[Q -[JX_"$=DX& ],#>O?R.1A29914TJF;_+6 3**@R4Q";JFT MEVY;@..TY'<@G)*

*<.W.JX%HDQ,"12ODE"RKO38GJ7]=U7;^MG646L29WK(&CL MTV_A\"/@%'A0#$GUYM&)IOLUKI+X5^A%3-0YT2]T,'H;60)PT$6%9]RRK[9> M(" ^9+4&5UC" 436F%9*5&HX2R"=*

*(*:&LEID&X SYK) M,B87J$!Q@?*X+\0"'3'@%U$.;YK"FE:1B&F1;Y-RE"\Y2.A>(K%V0!Z(5*:6 M#[_U&/E^1'"\Z/#)S'HU?FIUB$X,SA]CP"R*)(NL>SVUCXE3V+_G.;IO)Z#*

*MF4[$Q4'^,OJK##"3# .@V_\7[R"@>L&MF##9S+'/],TR=8$'M%(S.3'2*Z'C"-ZLILF 9.VM-M$RX98XH=T=U--H;'9 X6,[SF(;?OT.2-"O\F-3.-AMM:JE-_W;*^%#1^-DXF7&BS*

*MCA\U'.SMM1PI3UI)T*PK@2L42X6,X_A5&OFC'_M9OORN!IM]>'BX]RA^_&CT MV$Y._446\@.LY"TMY)U:R"\!"V@G>$Z+3FS#V&9Z921,Q).$@'GRXUAN>#/<>*

*M31X_VG_\Z/ECW':5M]L7]8X3YS8Y<8XZ3IR.$^=S'YB_.')7I2 4)!&]T%G M9M$_XKQ&JLKA(>G[P]X5P#!7CHD1O\X,: H6==;*

*M9XGT.IB+S,05>&@F9\9$+,Q=N)D2]#2!YW%"=@6;S"R"V/\6*ME0<+"V5RF MVA9*&S!YZS;CXDT%KU9S"!TBRN/N/?OY&_TP?*

*(9/13E1HBFl.TK^8QSQ<..G)\"'14E*KO$EOKMTW^X4J>W@)(;>(FY"-4KL&,BJ2M9KGU98IB7BQ.NBTESS4\BH;Z. M\W3*-R%T%\T.2G1*#!%@%^&03]YI#1M%A-*

*23]>X4W,9=G(Q*BM012%ULXI(T M!JR<7/^4ICK1V$F=[(1[S!G9UBMBRA<'S>!WFG*W[2':53E=:GUB"4>YL"\V M]!WG2,,,5B?YTU^V(G69.8TQE5HV9>[Z-*

*L+F)6H:H0KPNSTU[!3+HE@$_+?$3 M.6?(908MR.5TR=69K"YR *Y0^3=<:WPWG*/WAF#D]^B74J $@9]MGLX%-1 MQ@REG ),=$3BBSC-* FMD\H^/1D=C.=4?F\9>L;N%6E3^*

*YGCGDM$/+A\ (W-MHI(*(92T0GH0BA$+JA=5C:%JG!6S!.CDWY66 AV\.XA$ZY)I;6?%)=[5)1?D MD$<{)-YW4, !(7[/TY!M"]EX^SG1K3)O!DZHF-M[V%O'-[LZA7LG3/JY$=||*

*MH]QOTI:2?3"QS!ZIL*K8<5%W>,XK\)RV>TR"!VM Q M#V19NLRG!V'T;TF'9 M.SG;5<[",?&Q$IL5:.3)<80T_EXU)/O\%/)(4!*-R^(# A&U,U+95_VK8GB= MS 1-2% (\/3AP^@:*

*<)*&TF^XQ!'FD\I9)@:Z.DECPC"W 0338+<@W.0GVNNM1.U3M1V[>L M3>:%KG_6L./3%1B/"%[Y#(2B[JLZECGU"MB39(d.=-|*

*M>E64\'BLQ_^86CMY%&AKGB=,Q=ZSEJ@.$WU3&_$NIKG*O@Q-)-](?4X0#+E2])6HK)(R;124^ENUT?IK)+(<=.9>9 M >L46_<&S=\ES':8A$Z8,*KQ(3JIAZ4O+J\15H(J7Q C&2J*-*

*$AB2"ZP!(A@ M*%R4 MCOM!"><(<;:'KCL:,/Z\0^/M6J2">Z\?8ZWB3%X/H?2%PC64 FCF[?4L^EG[ M1HZ>02?854:@!7H$/V\//3&%'0=K\]1:0Z3#+:V&1"0*P;*6VZK )4*%P ;+*

*M2&Y>ME(!"T:(@"LY,4B/M%;GH,7(X;>62S[>9HU"9<,WDV6!E$*CO=$^.OV5: M-E88I$'\ Q(]?_]+!]*V=I:/XWUGE]\%O(.3UNA M3P"&"#LZ^?]=9H-S]UV@X.#V,X QDU&Q(]1L0;"J T/_*V[.+ MHRB>L4&D3V/*!9P3P/NYK77B4'-& Q&2[[<.'")3PF:.,SQ66MR!X5[_-]HD M*GY@DKF"G<01]O[$#BZXMFVW78FXS\V"PQ%\UWL^\6-*

*OJX#HZRY2JA:6T9.S M2XVL/ML]GZ;D3&,,#U]?5AS]D^R5UKRW%*^1V2'"[B8L$2A>PZE"N&Y=E@WO M O43+N<#\7J)>B,R=_A(7;(#@','"7Y$_;)8B$N^=L7L3KU^KBBQ,9C"V74V*

*M;!=;I. !;Q#3)YHG"]8@A1)Z;EB>I8AYLPO74R)^L=.8]33QG%U%$\-M++>[^ MN[>'OX4_Y\N[@UONFE-NLSGEN&M.NK'AOAGE2" M"*

*(@G92RC\Z;6)@(@O6,M<3A4"6VTJ=_L;%0IFO5K9X"MR57CC2V12E;\"'! M -K\CCKRR9X98XH=T=U--H;'9 X6,[SF(;?OT.2-"O\F-3.-AMM:JE-_W;*^%#1^-DXF7&BS*

*6>H&DED\DI>=4>SZ)LH%,YRI^]8]>HE=(N;JIVR50P[< M6:2<<'C(-\^,E!&D"%B@Z#K(`E\&G< ,:*||\$18J1,BCKL5N9.FX?BP@,DM;8 ME4?*

*Z,&!=\I0+/I/Q;@D"#]IY#AK[%16/8F3MI"Z@7\CI'.[U)*%P]]\?HLL8 M^8**BB>8$N$35IZ*,D_CZ$=B9F>=.HU>V6X6Q9+=NQH';_SO+@0#B!.-,2+*

*M18$!%GZEO/KQ]8O(<-+07>&L2SE,^ND5T7R%-,S_X#/C\>XBPQ\5FE2_D&! MH"'^K2[-8&9M@*:(W%0RE7B1! X@6\N78K:>]E,I+X@5Y M,HJ8FP_;)9>S6?S&)Z:DZ@FBPE&<-*

*"]NOLHX5*)O6;L>SL[J+2&2%,7@Z'@:>;'%"(VB8!GUZ)@Y04<'08 MS(-)0+##3TQB.99%W&;KS#V+N-23PU42)!VHO+;?OKEY-.MK[5=XR3=NK?61FHX1YZY,N3X 6O8-*

*#V]37:'C]^ZJ>BY\[Q$R 6VX4)+ROU@;ZAR[5S[/EC )8#'C1<''&$/4?=V1E+%K@7E12 MK1N;C";4Y085;LR38.FK;E&BL>'WY=0Q5>90+1*R#*Z20.@K[)"V@E=J:ICH M^S<>$=!A;?*

*&-QLK=)1;KF(R[3 ROMJ M84+7H!=-4,@I7^#NZ&60\0V6)78?B'>2I%59+VQ=`_=%UZ#F=$O &AA.X6SM M2>&2%4+AM>MP05=5V+BH^:W*

*6RE*O6X.0P6XBGE>4]^\\LM1>NR:SSIG6V2(-!L^&:-@N654-&Q@EK*>&%5 M_-I) =G>AIR/ZR"KIH#29=='C!!=:2.L4$D-\X9YKZY8@<8=LO_/FM"GKZN\^ M\I-*

*G%BF0&O)X5GUYQV=]0KD[HN1'944KE8H8A[*V_NQ5>]W^VR[!S5B2L/?7 M!3?:-.?. 5;?2]N51P& )M/QZW*X-CQT(%!7L;U!YC.4))>Z=?E/O_<1\[U^ M&^*

*L/4=YL9B(T@Z+1K9>AD1@+C"4*3PDEL+8%DU)H?'IP":7T4/D@:(60=[CR7T62TY2,XZ#^(U-)4*0P[*IL_JG MGD3:]NRC %O1UG5:$$VX4D=<3"\@,&<4_2)HIN%K-*

*L77$6R7X'=6SC>SV_(7;-=K=A(3PG0"E-G,UXPC7:*\S&GND)%;B,H2Z,20(LS ,,4H]<8LVT73P^Y<3WP$H']!3OM_]O2,,Z H)6Y#L"Z(%P!W#(:=!$*+D"!/2 M!4,!FKD.WL:-ZU+V-*

*^]=)V.Y>ZVK>5#2AC?;E7Y?6-DBR9EMZB<4)FW)'2U MHA2.4W5*U4U$6%,#K2=3PFQ2ITPD*!^3OYN9(U+Y1?MO4.6.9HQ$'+Z6YOD, M[*\"3(UF7]D>H^DX]\LM'E%*;?!I- I>Q_-*

*&DI@\0!Y8$;!?"<=F.\>@_GN M3VSUGKGO4-9+E ;SI6M>2PSY85GZ ;T5\KRX3<7OXP 7+14&-25)) M:I)*M7X+_P#.(W&*>K2$D M_0\]DJ-=3R;2\XEF,*

*<!.OS^]I'I/;7AMI>IUSJ/W0O=R/[G2\QRM9*O!9Q1 MTBD61*QX:3SWWM\RLB ^_=Q9X1JQ ;+!VD*K<:R :WBP\G[J0@90*

*M*I#H5=!%\5;A3C6HBKR23I8!5;SYI?TI&.D>EA2$.3S55YLX6OOJ[YWBHZ^G.L MD*15B5*R*H@O2R4I[KEP+A!5.,#;D SM@IHJA N5&<+8L8,+%YGWLA:8=62V MF_7%H3-*

*UD8)DQI4G";>M5.YSH'%_[.(?%NK0P'$Y\V[@^Q]PF%2U2>*$}>EZ M/M>,-/W9Y#,JW_L&B^@<.2[FD0ONVK82ZTKOFUWXV\Y?=K+Y)4[",/6)\:<;.MB)IEY/1?!/O<*

*(T^6T;0X>MI5@"BQP/7FKL]R:C-&S^;B;% =I_!L@>#Z^'\@)QXXOUS_U7;9V+D:L3?N#T^)D_12&&MM M.8)4'/BTO74%TF-&!^Y.T,L=]H=<52 L(:,4X %K.6#[OG'W$A#%?*

*=5^LLAF6NPG?G=>;,9.OVW@TEZ%\K1!AE. M;W )++@RWO>-W.^SE*[0B&=ZZ4M5S"F69%O.PI M.:>VC=& &#!+9]<9N, 8P+4$U!;S(^!9>'8Q-D71*4)7WF'"%F-81!Q&"]C$(*

*M+"]>ZTK4Q^RM71QH*R)B?CSZ6_G2AJ/K $?X0(6>GBA?BB7B:&[*21H#[ M&:W">-ID T_$]CQK]-P#=&-,>"ZAR1=_W=V,D(Y1>;O.D1&6&Q^8EEN9$[W# MO1ZL!?_?*

*\PZ9FZ94YU4&I:*GS>PWO8"S4N!^%VEFS@WE3JF?F]62I$!SF;N M^,=#RR,V*5=*6@FTV5+I^E5K7TN"/*[P[#CH=!^B TL , ,^KE+CXSAT/@>*R MV&5*RS*

*F!MXA,U9\M;K1ZL3RDXHKRF4[84E5+@XXQD^B^Z;Q3\1)R\))KI1 M\P*LY*&YG!<82^8@X!PFO*G%X6KN/@0U"72!8%O='34'SW9_UX_ A^G$*6X MY/-!*

*{(C9I5DB$]LFR$QW'+HC<(TC@.)U$4^P$\X$%0+<7(*88Y88'6![,) O M@!)0/9G<3@5;+[005D!0W. R]PB D6:9XZQ].QH0X-%3Z)]0=LYTH0>#2)277&>2Y)(^(N1XH/*

*M8Y;"W5<K@A,A;=49DXF9S'H,)*KQ;HKL?DQGM,3KL>DYOL,>FT=Z>]MWC% M@4ZMC/D@Q'-834(@#/;/%A4R6XXIETTUG;-S*1Y>2%$V!X]=3EST$OVH.4 M+K=;%,>]?\@*

*,G[\1GC>7\3&$U.?)%TV$#<^]GU%-?"X#A&A7 MI$O3W=PB'_BVG6O4':X=G>XB8J9"EEKFB9TCX$O"0.*D8WKW1TNM$&%P6EQJ MWCIHW_7CQ; A.0 Z8(%MF3'.@8)-*

*/!W@F;4WW"#4"/^@.1?"R]J_VJR+?VY[ MPA"!@XNH> 6G;#(KBLITB?+N=%S+]\(0>OL./-KNA,%?.X8%FRHD)>!9C>B7, ME7,]],4L-=/HI> W;>\-[>VBAY,LM ;'?MQ#[N?*

*@X*19<&FTYC@EOI=TE^+_/O MH*S\$4 M$X@*<@8#_M49'4B|KA58!E*/T\%D=+.,]"T(%;@(P%Q:A_'|"6.-C,CKPZ?2" M+9YD!H(+(KEP37@*+KB.S2S.ICWXNGP_5D^Q0@P#MU-*

*F<4KM.$PAQ[9QFB8U MJ!!82%+CD;R44^[@V$&IPU+ ^T/ 8^LU:NRJLX:I%Q.=(H+S$2\0ECV@-=$>^ MTS/P2;2UHX+ MSW1*$*NTK%P7,S5D-:YL^XJ?*

*4Z\&;"/2X8.JG,E%B$A/+BT7!*ZFX/ZT$TOA MSJ?;T)NH[MN0YPYUMQMC$$&H=!A"[*-,NO/3TZ% 1NI(GEK0(R+;:AN29B-P MAB3386!V!-!0Z(&$OY>"_5_OY=^AC*NUVOZF6FUCTF1)%=Z.FVGH[Q\@C7 MK#;8V]5C;9H+W0@X9^S=)PNA0NI25#@D>K!?9 9H+C;\4F&R-_@F)^;/ X2 MS0E\B?]H$+|\K;\T5@;N%)<51+ILHJ4.WI-WH!}!-89!H>*

*M[<]B8&>Z]7%N&Y3<-4E^(<4H !$=/?W9/K>5FPR_BZ [GN0^G:NOV;>TB&4 MF;I9-&\QH]/:(/!HQ]&DV/WTXGAUB&TFT(D;Z4KV7]6OYR 0+N$[G"Y/L MWA_@<-*

*@>X0CW69J/2$"96X*[-EBRTOWOB$L6&F]"@_IMD[33JZ+F*;4\+X): MV#ASVTKLA#HL$I9YN<@Q8A>.?_48Z0N_+ MD?Q\QK,/F!IU794OEJ>JFMNZ5*PV_*

*M7.8726L$[*=1;PE<>NRVV%NNQ.L M3K ^2[ VEBX<1]!5R;5K]HKVU(W<$L)3A33J9+R3\2\JX\R)L[GZU5^K?G5U MK@U?WE,_#C'E7S?S\:F;TOE"R8_R:0$8SG;,:G*

*(LWQPGJ2VR\+J,.QO;3^*E M6HR\HM3D,K)SX) BK)AQP1!/W#3FZ_$B*)OC>CS[%9)'M](():"2 %&<2O*U68AG3964;-1R:/>%MN]-G"(1F '5MU_58GAD9364;-1R:/>%MN]-G"(1F '5MU_58GAD9364;-1R:/>%MN]-G"(1F '5MU_58GAD9364

*7V;F7+*+OJ,$1B&->:9B);,)UO'9E'>*RW$,JJ__YF-F5G:Z!/K-KG&[-MZ3S+_)1>)*Q,B'^N[" \X5D?(S]>A|\^6/*3%,K/:Y4A!9DHRU#T ?X',=&D< M>7WGT3V'+TB;WY1?^4#&G{[!?F5,!
f\ +D:"O@ELS\4%9,O%@^@-WWHIFFL?[QSLL?-M1"_S2H=L>:/NXP2V+EYZG6GNR_3 DPE.A>'^$CGU$JY!O%WS1&N<4#.1>=4% M32J(<00/7M9=C1Q3>=D>@\0XKE*
<[{IOIZ(GK)899TSQ$WT>JH!?WA^VPZB@W M)JG$CP7I-HAO)E]SBJ{ -\E6 S#=:4,C062J0ERZ5'"*7/?V4QZ8?I*A(>^*^\F[C)$_P8_$>S$%M1UKFC?A9XF-D+>"@N;=F+7(W)B.1
MN]BU,42

,PH9QZ9U.:?CA/"3'DI9UAB75-4+TF/.DM$A\HC0T"3=%P.A4'-M@.<_H:HJS3F6#;&0)%Z0=V*HPI-6P2:[]DI@8^H<-$X&CA"V(RW2')4XCN M-MDXV*K\WlV**I>: 4-
H@(7AO3#C"U*:P@GRA02,1'-,@%-73I' M,G#!Z MPS93\0)6K?MIF\C%-!@>/###HAW--]KI$FEXIR\VUA$ R!XSGCA'?E)U"<.G;# M0TO@/ND#\.KRE2(_/KD6L$GI KX5B-
X$4R_\YCDPS@7<2XK6Z&^P&262GSAX M>C+W0ETP^Z+,NG2'CV@0?.@TKQ6_ MH2O"X39X>E/C!4=[ M5:5SQ<1V-S1U12<=-XR652'&P2\\S31E1$6CDM$]+++*U0X
M%QC22]Q5MBP;5[1IW96=" ^DX.C#L0;I\IGU>%N>&A(A"(?)&XLD'?):,3-\3, M<0+Z>EF0!K 7G_4YN MZ:5:KHFI(XHK$&IJ!S,G&$,4"W*ZH]#F]=Y MZL'Z?H &B3"(*21\E/H]$1>
[8@ MJ5@BAE-7+I&S2)01C#)?]>OG;WM[P M<<[_K9BQ7ON$TXM562/+2X)9+'@*9F#C]?L(E; M)S\O*$^Z)B:R,$_Q9SK660 +C%+5\;08FQ*FO.*20%+6YY)3YN#,N9.;,00!W
MW-GH8I6;VH@75'[A D5,'0Y(4M-6I/4"_Q"2R,K3CBL74'=-YI>O29<_9\2 M&PN+,IZ6>D"\4Z:A 14D1+ =8W=3ACL$]&TBH(<= KI#0'<G"XK5M& G?
@\AA;FO73;T;O2&F'LU^,A"2''>GY(F_>NUP*T" MC5FNA/P+J8000 U*?I,#UI_3AXBIBY*UE)XU'S6IE HC))'1<\ZUQUGD,!V;
MYG,CZ>LZEW!W$'D&3L"BG"M06R<$:;"4X%TO8Y\!'J0TF6$;_'Y^O:|O<&> ZMPB@VTR0RI[.T],Z$8@6\II80,ZX=\M:M,,I45R\;T./S" MSR:>K?IGQKG\/?HT-
*+C&V3R(+-2# M*&X[*T_)-81-SPFR'%9PD+MXA#03D3H+LLA.R"PV[ G4["W#*@08]&(1Y"F^GT'!W= M9;QJ?X[2/3)&(:!P8;A!_'689"F7>O:H#DQU!X-YG%0++[B-?5>EC]E[CU,T
M>&K,.E5F5G@0T @(K0FZ]O/UGP>,\Q#6B9J29'4XSGLJfP?MTR)2UGZ$\,_ MR!/[IY3#$5NY\@ Q&) OEY@-;2XOU@N!B\C7CQ-R+:60CCMP7L9\)Z57"O((MfA,EN4C-
92_Z^MCGW3UNTC6DFN$"MP?*UJUAAE[F$V*R+-W30?0W*-15NKQF1"4>?P%]% M@?2NI9=;^Q8^%?BU> ^-4US?U4)\2S3N9Z+-Z@8I 6/VP (3N&!58E01 9)QJ
M'Q$5GPUFQ@XZ]"0B1,>;E""K=A&GF38 V;I*6D]J,,>_^OV:8\> &H)>3L4KN>L5E;FC4J,\T"J,HZEM;+ \'[F]]R(/79*+"@0*'KV%P6F M;20)
],OE(#"V6<]IN#YFXN8O9G^/*9Q;N,BT2I!TX_$KU@.8]^OY3RS[_D+ ML)*AO"G"UQ:83)XL:9<(9<(X, H<[\P&'8-0#[TL]VIE/,'/$T6P?VFZ^BG_(,8:P\XE)RW 0%0?.,9J
M"B26Q@CG1ID;YZ0BG;J,IGSYVW!OV&LK>W%#QLJZ;NNRAB6E&F>5-4M3#A6G MBZ7)|{^>"Q: %IXRIMJ*=854="6R<7+=+X%*8+-*# M*/WX=+G-3XP1ZM8'+DJW-
#K2Z$MC24,.T:QI O?F 8+#P4PKT^N+Y6<;4IT MO81=,,9%]RF/$53U.MI?CE?PBN&=.,F^!V;&L!6F>YHZ-M9.H726*$PB8 YD3
M*$Y4YQ4ZLT6==T+7"=UN0D>6=N5J3XM:DEH,I72)>![WT0B"D&)%G#+K1*T3 MM=U$#0NL21E?QME;G5QIUUEG+CMQVEES<7L2NUWK;8FV$ZR3J4ZF=I2IH/),
M!1OJGZ/X5S*V%/$K1YW827@@4V11UK7F6<8# DIRTD4&G5CN+)9> MUF->Y&:);-?(U,Q\$AM,*04)(*28B^]DK9.UG4?*4[!9&I"H3"82LI M&$I7%
M8WQ=S+;$PI_9^&6(+WYP7@BSQ^P8ZV>MD;S?9RPL.WU)37FUHTDLG/)WP['0\ M/*PE. YR!3YS=06D&<^?RX)FR#^-1:!"F:,WZ8I[J&]@O1Y\A/V';YL<+?QD)
]LOE(#"V6<]IN#YFXN8O9G^/*9Q;N,BT2I!TX_$KU@.8]^OY3RS[_D+ ML)*AO"G"UQ:83)XL:9<(9<(X, H<[\P&'8-0#[TL]VIE/,'/$T6P?VFZ^BG_(,8:P\XE)RW 0%0?.,9J
M"B26Q@CG1ID;YZ0BG;J,IGSYVW!OV&LK>W%#QLJZ;NNRAB6E&F>5-4M3#A6G MBZ7)|{^>"Q: %IXRIMJ*=854="6R<7+=+X%*8+-*# M*/WX=+G-3XP1ZM8'+DJW-
#K2Z$MC24,.T:QI O?F 8+#P4PKT^N+Y6<;4IT MO81=,,9%]RF/$53U.MI?CE?PBN&=.,F^!V;&L!6F>YHZ-M9.H726*$PB8 YD3
M*$Y4YQ4ZLT6==T+7"=UN0D>6=N5J3XM:DEH,I72)>![WT0B"D&)%G#+K1*T3 MM=U$#0NL21E?QME;G5QIUUEG+CMQVEES<7L2NUWK;8FV$ZR3J4ZF=I2IH/),
M!1OJGZ/X5S*V%/$K1YW827@@4V11UK7F6<8# DIRTD4&G5CN+)9> MUF->Y&:);-?(U,Q\$AM,*04)(*28B^]DK9.UG4?*4[!9&I"H3"82LI M&$I7%
M8WQ=S+;$PI_9^&6(+WYP7@BSQ^P8ZV>MD;S?9RPL.WU)37FUHTDLG/)WP['0\ M/*PE. YR!3YS=06D&<^?RX)FR#^-1:!"F:,WZ8I[J&]@O1Y\A/V';YL<+?QD)
MFLY7\6O.OHQ1\8KZZ!;+WQI66VE[^MK\WNF:.,4XN MA&*1!MFTEQJVEAB4 C(.GGQ) MG<9Q53!!$\9GC!4GTE]^7?YKJ<#WK.8K6J9[W[3K>&L!U4."=E@@TT0YK;J.'A8'G.(fD6
E',TVM77OKYSYP28B=7TEP-.7J1'M4Z.3=+GF*95AB) M8"\ /LD)+6/XC!@\Z%U@(*+M0?#5]_!,+VJ!GO^C&%;,_H23 @,2#VRQFN1, MKJ^]P!=* =)Y#6$1QAI*J *QC# 4O>-
,5'0FU$2N0I.WTJ,PM0-#%AY;>.0Z1 M./A@ZU>+!&K+02_ZMIW"$U=+7^\AAB/X MIHW06R]MG^D_XK5&4N
0#SL>^2W2IH(!$F_YYX?'!SPL@4=_[E>U0I[9S(G>C9K@L>O3N_X!.>O;R,8?Z$*IH<^D8L<7$ M"0Q;P%>%D+U>OVA8YRP@9QY1WM8Y5O.0,__GA.D>;V7\T>#[8W]C=,.8&X$
ML5S4WU>M1ZS<3\7)+;_GDKX>C#VFUM.*%;UAQ+6Q+G_PZGW2)4L(ITR;,N)3 M115TWAB5QA{'KZ* QBNO<;DF_VNHJ#U&6NY# MCYF.01G+UK:_,C.)I[&,AXK;.IWR<*K-T@S?
B0M/=NUBC-3)K,A0@%;M:GO.U6X7$2?@%B2)!$&ELNG[:KTKN03H6UHF!(9&%VHQ_7)-XKFY"[ MHV5_]OPZ0+$9+RP1WW!,V.->B/.61\L %SU/0:K2&?#:HSE<7]*UBSE$MS+.
MZY(UMH4B6P M/#K&Z@VNH\.XN[FLP5$@$DN>>(<, 7.<;X>G3WH)HOB@5\.+R$-F( #742NHU-.)_CFT.=)&)E1-,086PG"[!6U6 MC6*CG>0\(D(G*# S(+7RZ'R?U&<>)|\]@2.
'UYWW$$__")%[DH"/(,U\#O MXPUH; NU%UL (IX"2LXBZ[U;(BR;8/<=C8;2)%0? -]M3:W$GT2[!&$(XJT4/"0,7M)L'3P M,GT.)N:GT51":4_ Y)4;9:6]N)+7\'U-
JO!I0:79P8YD4!P1IS*YOK'EI M;XH!7!K]+1GG'VV;6=+P3TN__Z3F"%COM M+41=;-HDKXYL,;H2<)91H_ TV(!@1%Y\PZT7WB[9!KO;H#UGR,!RB8/S,O(X M[62M!9*5E2E9UWK!\
[[4HR^8.Z82,F51!IX>DWW@&R'\&0\&;ZA.Z<,DE>EM M*K,H-%@\%2)X?8ZZVA3?7=B9]\XCWU;E,%A(\O!P156ML/U9.D'>)94=A(
M5,3(+92212H?/2]K0_P4YY2LBQ/4]VSWG*C9Q?3"8PE!)HD_,^ <"H4G5H) M.R*&&!)BBU0Y1_-6DBJ44!%VJ.Y M#-;U&*\\85OUV-
M9!2X=2CE\F8D=P)O,EM27]fUISE.B'6C*2"G.#&ORL9'? MTT+DTSBE@^C, V#_IT[.F4_(GMN0%TZ$])&+:,59KX]*.]4O:1&J;"+W9*F(N M&]<^,4*U[GK0V
/O9DF^GC*D+XN>Y3H3H9BG'X6:G ]f6i$.R5Y)&2"+7>M M.T(FVE4>YMFX+L^=$QWARR.=$/'8/ T47"#8;AS>,Z%//G.A0AGH#HB%3;.R+RP1WW!,V.->B/.-

*M1EL%2CZ"ES[A_^-!^.R%+-LC\NNR$}@AN8"M^PSZ]/>F_7{XX=$&A7MAH9.* M1^D:5A>EIP^P*\%]N$'H'@U'$RJ__]1U4B1+^4JB%#QP$T>)EC>U:-GMS-%W MNLN@LI1L8A[CP-[Y<]RBDUWK=M/>:K0Y/MNFH)VDZ7D,RF?$'3+%)4D8=LYC-M)?:L-(E[$!A-2!XO41^)G%Z\T608ISIC,_M]A5E/<4O/.IZ4QSQ-V@WL*6LXCABAZON1I:I-75OPO]VXVIEO,f[NDV-TT"-MMN1,7;.UR?C'\]MFNFG',$1);+DH|&T] NX1C/WZ,@GJ2_\]*MR)8!,#VN;*P-M9'G;OJXPP&]P^?/W5#7-8UA*P*R-'Y;@,<7<3@_TI"^)E'}T_T74 Q^+NBQ=M5W X;L4MYSR& MBT$#3O;:W^Q@8;V&PNSPXC%N-I\A$ZY!-W1" .*B[MI M\1Q.<+1! WB'-[>(&;YR[ 3X0!3]7UTM9K4G*9=V1V((/"!$FF" )_%4+ M'_|%FZB_76;S1+P?-?I2XV/CF9B40%!N"?&*;]2HB]:C?U\]%ZD$/ 5Q(V > M_,IL;]NE21#[M7OX'@U'$^IBO0GC'>5N9-9YJGMRM&XWQ/=T*5^=S0R>]J.RT M3A&\|@YX5@_,TN_C+FO-@8P.M_[FEO[M#0[NU\]TJ 8WB!NUY]VWD,RP2MGGP M-PK_%D?O5?0C0< M(^2* M]6*>W";Q&&]PFFRB,4*] NT M; (KVI=5V/)MYO@7"=AGYH"^G7S<(%U% K"&N6I.MO&?K\;W_*OC%+TF\W4"?M&].W.B^2@!F.MSM %^8K;D^\]);.)PBZ9%-$Y^APQ^;-HI<+<>]AU:P*ZNW-MPX?N*+*K*(.3,@V6; (*;1L,B0T?:Z7G\#/>,^O.Q^ON8M\ARV"A3UG;\OUUZ M8^_FXWF\O"2"72,%U4P:,()ED\^K]KMGO#H^2%0V-L84E#0Z'[9J5=/%A;T1$ M.[CZAJA9_> (%T1E=O0E&#C8=+49HCW=MDN:8'}2N(T2Z\?FI742X=4.>)8&]U-M,_=],S2 C*'7G<-3'.2Y-6:L\5GSKL%#O8&V'(##7WY>48+Z]999L8Z,WNY^-MC4>_1.&NTW%Y8H^,Z#M$( +]RY-!V1@_TU6P#)]ZWZ/AZ&F4+5':VB/CO0-; MW*3#P(O@L!'V)Q@[VAY@U-[H:'TY\VV6XBT05A,_R%ORY%3YC)S4*'%F^-^0Q MEI^=@G=&>(SXP=R(:=_MM^E)Q^C9ZHL7Z-! 9_Z9SNL-MFZCX_42IBZ Q[&\/ J-;@!7UD,=PP269PJK*N4XY3!AJ G$<&CU&C:W$@-MT3$*;UDVMPA-KXUK;GIV3'.BU"+Z)^TVFO'4NJV'3TP8WQ(. TLL@-M61? 9&K4!57LV'D\W3&+8L+(=*H_R1G>9+9!PVHTA7:FDPJ1Z'2IO%Y2S$Q MXS+>#LKV4,D)4VV( (S39 MX(G78'!H?&P\'0M>8!^+HX,R5%C$.Y/E.Il95$-0TV$!;FRM7E+8:N!56^+G M)%[C4;2 MC5)*'T;CK<-A5X*[YX(OYTG=P@Y(>,6BF$]!\(03R;Q7"H>;-JR MAU(=_^WG%RI4U..(9[ M"03X-X%EG^VT7UJ.R<-HC2;ZESC)'KU'#;>V?\);W]83F-GZ,^CB=1EN09'' M+1YW@Z3T,Y2R[N_N#EAAC9#2%*&(]#M>D^POB]&QD$I*1(2C1Z NP?41/5Z#U MG,,Z@K%!"A3O;.%H0S^%$\5G2D/HE>V\U=_'CPO0+^K%/LK/]"QW220P=H#+OXXVHK_0"&8XQ'*/_CJ(S+?,PPM,>RA=5ZL1 M]UR1Z(*'U'4G#&'MPR,FFO+0 #&*+7& =4^.Z1U=!5F+$](\,*(>SG.>]V";MC;8=U38:'I[(!4XZ6'O=VO*'#9XCMZ!+A-[Y>@D3^S>Z;(''%:7EP(K>QKY&W M1@3P?X(R&:3+WH@O=>T,#F\U;Y]9W.>KKZF"R5\]E%V-1!A"R61PO(^W+<\X M7.0-5*:*/D>C:9YF6G,<4XH8Z&%6TA4-G$E:XR@-.5P/H5&1+,3=DVG_MFI M'&.=)KSFYT=4%Q@(22WX2/NQW*7E=&@[XT-9PJPH&6YR&[H,5@'UKU&=3_?&(,.1EN09 M13.0)=U''9V33[C7/4DF72;#I<^GH:C6>.!5PHXYWK%6!2,9S5XHC>81>FHN08E&;.:-Y1N>AE,QOY+WJ,:0\Z]BWC?[U%HL=W'3P^+(*O8 MD&H? L9.8QD.OOGBOP7J[/GU\3.@C%HL582YUVNO^[.=F#\W.O2390??8P.F? M.,;34UF1"95[*HIY_HZY3>.\>$V_=M)D?3F[\\$=QM7^*0Y\F:2^32[^'V)]>* M%WO"6DKB_)'C7#,7S<\Z/[@N0=OW0NF>76[+^WW[L]/T@QIB 9UP+F%'#M\O M#*E5IN^Q8G5MI@7#G.;_XO(#^PO34ZD_QT!9.,E10_72(/T:Q0^8HB93/KU&0I7>4>^1EZ!X_ MHY5HN^Y(O)->C<=F;1](@HPS@+,!BO^)2T 8BW_C\U.K;7+%P3 /U;=H(F3S? M83S3VB3.Q1/5S]_+($DSM"Q@K@[KT.-9PJPH&6YR&[H,5@'UKU&=3_?&(,.1EN0 5<-WQ%!WB.Z^^(E?Z>LEF!/DT97Q&O>_S%ABUR3@QO0W9-_KOHT>^*:&=F,F"5S,ELFW_M',TV(N/Z&>_H1@'*59V$;7[%UG;CW.7L)E6I;CV48.'&7,=+)Z\:$'7FS@!-M=>%JO? &"A,'8T(=,5IX]H(0+W@GN))43V@!M .;,\)/N'WN$1D&$T)8Q5L* M3_[XX0]=T7T]VHX:UML\Y%UAOETM30:FQ5[4"?M0]]!$(J;5N#>VO01+H9WU-M"J-N;3XNZ)>P\O>NG=31.$R5I(0L*M!U,.L3,1LT7 OVYX&NY[==#3!L>]B,J6ZGYI:DKKEM[=@JQ+W@CVM<[U[NY8W>86!*17Q-5VOS,GV.@(3.2QD%*8M>3&C3*7"YRJ%ZL59.! =]59.Y3*> D%LAOYM0[fPRW^6[3H M;H2UOVE.IR!PK//IM07&S=*>I$;]\<.?#]:HBJ;3-WD_5(W-'8;EMINL=;9C MKI6]-,P)*IF'\YO M1!CN&*Y&V0ZG$_V\N! W/"ZR UN\3\N)!9AR$QA+*Y9!WUAJIA5#Z!!*!E_C MDMDW8#H\,_1>TCJ'?\?SDP"A4X$3.VQFG MPIV&HEA*2*$ HM,7I4.:H3UB$@7F#70YN_2'K&E$)>\W7]#3,P]>@CB27\5G M%,V>IVD]IEAT8L8U1?^ZK5OM_1:&(YM?VRBOJU-M-8F%C3L)T]"HGZ(2(*}&S=*#G/U>C9;B*H//?E)4I2!5%)B\\R/VU@4Y7C- M\!8/&_%U4,&KLL'!9$"Y@G+";=*8TU_4*FLR[/1L-P'UJ@9W.3W;*7_UPW#M M24<;@U%R$P2-.^2(&!8RB:8"?&O/:@DW*)2F/TZ^YU%L@:O@09I@24E/+C\(Y M J,,1S4*7Y]&CG$G+EZ7!2"H4;&WCM8V[K.N3!R'D@(X/EILD&;2+8H48L MZ?YM1X]*5Z//'>6&?=]=<=[OQCR0)MM)UL.3/F=R#FNIJ-YT+70VF9Z#N=-SV M.3EB+&&!A=FJ_M8\.# [^@(*7UZ7]MK>99I4-F2?W>IUTRBW&3&)>+/A]7*$"U^-L MEV'\HL!)=$$2\6PIWIXFI%V5*8J9K1YIVMYZM15P^@S4+BF@]9,I/C>>@*.6F M? L:8UF;W0L/3HZNSAFM8=BC!HXDYS0:Y>&5^W:!(3FE,!JEY= HG5O?A- &- M38 W6? CAQ0-5O3R?=C\;(Y5(Z8H&U9Z:6PE*#1;%?"DL=@:EA/7.< MS -QK,N-G>Y4ET% (DW,X)+_CI*R1-CUE\$IOMQ%MG"F@7%GK>EQA|$RF=#!05]"9RKC MQG)8F%JEMU>3B477[A5 .]E(U)9(Y[86$YN# L"VBL_W*LI@9TN#92LTCC5^ M4UL)Z=E,_67_A5\'P*FF>D:VA(OQ!,&=^5N4/CJ MMMRCS02")SK?UK3I=>U;&7<8?;/GSW(S(11Z&- MM5WXCCM,#WN1F,#9=%TM QITQO'T,_7YB8- 6QT)3]T,.'UIC1BP7:IO)%+P MFS-^VEJ83#C!%_FV'-W6F,W<]O3T+#A?4[K:AM?!JDD/Z]-R3+'VBC+OW\YD M?-SKAB*,NRQ%=)]M_5U=P>7V9\<_{UG!E92!ZUZKGRN*Y_# <'L7G]^S)VX1(%);+?B]W=;CPT ME+P.P3P!-6P3IUXX7UW'T>,U+'E?S$8O*0\]B-0%+35/]=)OYI".?=L;[#GXK8HKXG:3;+!).K= MTT@_7]L&7NBD5\Z[7<$3H:C>CB$Y"E^WB&.QI-MM#Q )PQR[^;.Q4GZ/[]V96;GW>Z#>,!GFQBKD]B:MU\I7W5N#EW-AP_8+%03KKB M$I4GQW7W"L1#YCB7FTF;4[;V>;/Y!]SK:$MN"+HL=YU*0A]FCE=Z/=/ M- R{(NNUAXQ>H; V/3\RXD27*5Y_R'0$+%R=&#HUAWU@_K).VVR?1B;S$X 35%'N MS$30?Y]:*B /94OG*<6[1DIV?PHF[95%9IQPR&C=)QPUN5WG69+IV;5PM U+!?--YQ P\/P2'N?&' M>W\;)E_S^T7"2I/EBFUX3P'V)Y%456PE"]4]BL>LSE1,]"-[N> M95RWG/-N"A;I3\!MZE^Y*(P"65YCO>_1R&0P)+S O!P9:LAI9QOQ(_-3L,>T MU? &L/#9BAP>#_EYWA$$:93&B%BUW5*X;RQB'1@6ZX?$Q\<(VS(X!N@]&L#6>_M-J7'Q@_8XR=#355P%H?6%3*Y-QF3&G)K^>CZD)K>S<8TZ]UMZ3;#/-%S^/KK-%)W_ITP5Y=\R_AFMS M&\OO_6.C37)#B=G/Z,NG?I=:?2B5\[V7^.1PT%/ L9X+ 8S,Y>] M@V+(9&/,Z.$4QRYKD!8)9)U5,UJ;3#>RHR.FXL^@G3,7E2PUN8CQ*^5%K,UH M<|Y^\L;W@<9VIQ\#;Z]_=L;13MG9P.OM%:?Q5U]Q'!@Y7Q52;>ICZRL>]!@ M7_ ]@.&^HQN0$CZT1(=W/>T6CW*MA:%TE3>:V/2G)(*PJ[$]YN$>G:1]_K.7 M,& <^IG,TX6'U;F]8_P2WQF]^]KG'YOP]6L6@R;(!9G/\^$%41INF6G=36Q1+ M2X,)V-+2W#I3E$7IM*C5-K(3 (6'<1(@4R]DBIP?9, M%;% ,B%2=?43$/#;R)"]@KD: (O+>)8+%F(K)Z\%=Z7FP7%V M\V:%[1 BHR8#48%/]F3GY&6OBN_+4Q-ZA9 <0 M.MH[:G.5:2-I!X:X.[_U67=[-EX?" 7V8X=%,>AEZ9M=:P;G[>C&URPB:.1 MQ(J3)0/I8 M810%5K? H.F6:GC;I&0@?)""Z]9*_"WWX<@LZT_5YHX^@H\'XK_95M(&M\QIM MPC^V7M,:6DS$-]]$5LU^;$/,WIO,Z"9QD7_0SQA>>OBH\(*OX)QD2%UA>V4L M$Z1-[A0U%F6X3N.MJP.YN$<#DSEQ;1.@Y/X?[Q43!?D) EZ.6T1^R?)TU7[N MT]ADS &PQ-B,M$<)BY9GQXTW7< B7= UUFA*=E?K#>RH/(,A+:,7.E--RE.M[ M)#.NV^)5S3(:,SND5*NN&F/1G"32W=3@^CP+XF4<2=AKQ<6:0V] #9>4!Q*> MQ\@_9=C8U=5[.*7QSJ0PC%]P'@K]3,7:AVRU#:M^V*8SJE_C.N&0$'E=A_ I M>H2QBTZ^WG^GR9O0--XFS9?./(=(QG#^5_@0RH>3.*1\=&!P7EY>?F #A&/S MZ<.'|_CS^]9P>_,^,R=$?D52A-'Z__[]?<%TFMV'TP\4_3%EN(DS6M)/A8B M!K5:",'($4%O1@3%&5G@,T<@2]@FQA'T7UU0@@1AJ7GBB,0K$C&Y-IR%,7%T MMQ^:(0Z<#21$"DKD5Z1E_!RPZ)$*1"?N5TK&T M1? C%J>_#,W")2>'T^C_!!F'[#^P^)T@$Q1GA- D0)4CU.&117XZ1!%)OP TE M0;?,"[&O;+Y I,/5>_|S9T(2P85XD4_\@@]9<48_')VH%/%6A?W$Q/87AP)E&5]#%PG^)PI$- @**_J8$>1&&#OI M-RCG(Z+=N 1WU(Q%U>._30GC>8),U<&Q/1(B$$0+,.$F2>F9/G#N.6%VUPKI M&>']$09<6Y*W/=2G73A>\)0..9X 5+F>B+> ,+T5^1/6@1G)F;!Q4=F(E^#;'0WU M!2B&A(AEL#+6!\ M\XTE%Q(RHWI0\+%I^+(CH7:NY-0)(T!4^,O^'4%X*14%NC!W*Z/ M%9-34 FW^&ZABQ45]C@9FL?D":=/?BTXD(LWE@>N'(0%]$+49^]?ZC(T^R6)MQOH9O6& M<>YQ,\'UP(@(%0U.<";,-9&\9W4W-R+Y.XT7<#U&#;B2]>,TG6%"5O,5CTZ_M])8,'8#5R^8PX-'WCX<&"Z(06)*'IZI+X@BN+,F3SP[R."Q{&7CXVYW"7L1 M67N(]Y'MB.\B.PA=3P_=OOJ';L#MJRB#*V :+-F*/72ZK2&;Y]WC,!1O9V"U_M2]+C8\+.W?)PY*/F.K,\HGVIKOWA3N%*:8L9 M-T3NR*_B7X?62%OBEN(4%)FO'<2!7W@) (O>DMS2144C!++VPlXQFI*>1=X^@4I.D&P%[!\63\0C_Z;'"W=9:W) M;K^DE(PX$[%0RW+1;B>). C?5#0FC.9=RB62,1+6#;H-KA,>G*54'AH.$9U6 M'$=N(O.I2=C# (21CW%0V5E&"EPGTXAR^#I9>:!+4FA$FDK(S?&=3\A3VJ..6 M0],BI1!N(^A%OKP;8 ;)1# N$H-=\(5)H"TX %@8$5$AUI5X&1'JUV=IB#-|MD"4+%6PN}J8JLP/NA)DY6 7+W* C#O;C%+@&R,J;D[\&(I=;Y@HI[UDS]G*Z<-MNW@L))X/N4.JY=9I^[_@SL;K\)_| &CTZJ+=W1 M#*Z5VLK>8ES7<2\SCDT^ONU-(Y'-RU@.^H"&B M$PW!?P82 BK=#>KS%HU.8>!%^:]5!$G#6-%!*2 %42*I$D[66>Z_6;FT==4H MW-03Q)64=QX!-O2$[,BF=WLN3F1TU&.T8WR<'YZC#U'-U6AHL(+2IQGAO?KF MAU'=CGBF&RXB6&:QLLQB-_C0/|%G 0N./@CF)A(>1?QLGE%D$X9 [.L%M?L;$)B 0O!RI"B)E ,#EZJ<6ZU&$' M)+2'\$E)9DQRSHYKDK?J1# MYMUZ*O@-51#@]E"4X^]0 VVU-L:9K[O<_76;!,XO_.#0WA&8<*U6R0$7L'7(A M0?2](@G!4<#I>F;5$,A"<>5ZV7%85W\B9J#)'4"W<_#\JP@Y)5B'/$I@GK - M'6U[-53VQPB#)$'%] MXH0QD!?VH?GJD,\92}3;9\ <%*@N2)|\0W[?P[49MCZ8:V#J*LI3[E"$ T?A MR,5OLH(+I"1M#'$MEL0\6L3T,_%,:<)6X8D4;=H#'% GVXH('49).NBQO=P MG'>DI],T]AC%XY0K=Y\UU"[#_$N05JG/? GK$TI8N1%+J#9,Z4S>U&#UCF"MC<8V8A-+A4#E=A(M1(KLB]2KAOSG+<6R[9=_Z- X MNSTKQR,[@OR.77YUFC]^2/'Z5B&I:EF>ZHV1^Q4ZA7N4LT=K5EY<4K9P4+A Z&4\(@:]YW&$FNP M%4E$.Q6T'.5?&95%JPU<%LA9;1?QSW40'8QF>5$]["(^$*1)YI%5A$5CLM14 M:G8N4(X4)PI*'''>N8AD2B0]#4.,,$\9-$N(@5\|GDRAR-#I"%!PSUD/#KA2I%"_M#- D(E"#X+51]J^6%61YH1%>!@PT^K[7=$-Z0GNVT7P89E!]",Q%M9AZ],W&EDFN^WZ[67])@61U$3H_|)*:CW;+AR)4Y:O+F:RUR168SZ MW)*%"7*\3_;V?T9YX&=T8HI820Q+=& <1'W!XI250=-3\+J#9,Z4S>U&#UCF"MC<8V8A-+A4#E=A(M1(KLB]2KAOSG+<6R[9=-Z-

*<79CYG@Z&E@-2,2!D>HW9${#NA!)* "(}^BD,?^FTDD4+#8U"I M_RMQF6-QNEPF6^K?Q)$TG6I4V^!ED )+"">:TW!Y]4LMMA)R@1+!MB)(}"CE]#IT-A>L'] M&*/ZJ8$;/2K!PAJ9'"+NVIDLY6[1#4CEY#Y1#Q>GA#>?[8I'1)(&PY 3<1F_MP(-9>A7Q%^B7)$X'O9=%Y:OY-DO1<)$1QE?Y]0*6Q[VR%T% N'?GV-9K&W"'/Y>&J1?H_@!]U)B-O-5M-DRQ.8(-MTYK8P]M6//ST$O30>!KC QA=)S!KTUE"+1;4C$.#D//4C/QT%K863H&N*%! MF2])R#9M-??;]=1+=EAOR6>@+%YX%;WB9"TJU3',@D7.^S$,OK=TIQ&<6:1V MSANV[9PYD;CKL%6Q!"K5\6@.!T(>>F( YBM2\"0*4R)QZ!=QOK*=X3J['1(M MN;M8&!WCDLEQL>]"[@6ANXP3K:9<]2W!XAG-I78,F@H2W5(#L-$!]H@CT.5 M%.7G*>N!75^DPT')79,-*(; E9SJ@U$P)IRS"^.FTT'1,6[:A;?NQ$"E8;[Z M"\OFS.,)'::?R4!VYIG-?TS%K^FA..9<40,1!4$$*V(49WGH//=**\D^4/? MQE!HN7Y21,]9\,K*>5;G_)JZ\5BSRFDKZ-YIY',@=G@AYJO+(/) ;\7C(T?D MPQ"\M/ZG0?I\3E"' W.DV8\Y 'J0>=THN$)C9V%92[54WR\@SC7<;+]&LJ!' M;^%^XL)%+ ##7U3!VD48&*C(F5)\,8++S#;G1(D)@N'J;V. ;B_WOQ'I3K1(U#: X+NC=1CKO8B+2PlG\Y;F*SKU-D'EAO8'PCL+Y"QA=3,G(=(#K-2H'2P;& M.;UG=[)\)+D-5F;:60N2S.W1VP>X@01PC;fW&-P^LA]2WL'CH,Y\0;C!$#(3<2-'3G"$I.#K,7K4_#'J9#BFLE].UF=:.**RK]$L'_LCBB$N - MJ^%?5WQG' MW\QPE[?VNC5N>WO[ LQV7[SD[S2[W$;^H2AE1I5PLH31'2$\V.;!HU6V:OQ2@ MT.^9N&LN[@IYV0]Y>;;1EEXF\1HMMWCL8"3<[ S8UBZ%Z_+<(MA&>@8A?_Y M<(TX.+B'<2(K8$4D+UZX5')#ZZ7@1R1#%Q<7!X.@AVXQ=M^ 5.58"UE-$G1^ M)R)RT'CH>('S--0?*>J;82BT J3E C+,AE UE=N L+TC4BL'..."FI10#=\++ MJJFIA47F.1I$*=4R\Y27Y>,AYUPH7&9,J_P?<0 ZT9_A9.#=UP=YE[?1VCF-U1 M&1]5A8@REFF8%$R.3BBIZC)!%,*U.%?6'6\;XO8@#U(96=R5[\B$"-I"T^6P M>/#=@ "+)Rl:T/4F3KQD=[7>>$&"VAV6L"]P=4Z?O2!$'R6\UJBO#Y&/HR!D MP)9DDB)\AY0#+"WM6;&V3Y 63YA5Q6$M0.,"5FH#UK[$E^(EMBTHEKN( MO>CT,:',]&,DY@TIDIRDU=HEP_LN%IW>9Q>Q9@;ZKH49:P*X+9*I5D=A&F.P M%-;%(5M 07^FE(:)5T3RD";98Q6VLA4$BL1ZV1#202J-MS#*M@V,]+K&JBJR'1+W0NMU3^O$_4_]O520T@Q16XM!#29+"M8;TCD\)8)?'XJ.0I:TJL"N!:N#.T6%L&AM%(<(+,SLX 46S+IU<$ MU{5,-0P8ROBXP+.XE7AS ^]@¥3 68B[01:8F#WO9B6I6@ 61$=(B"O+R>HSN2/>G# M P4_7HDUA3 7&_$37:SC4Q# #\(M,BV,W#QRA_H\LF>]V?*+WCQUX24(R9K" MJ+,T@-,U7EX/]90HO%4+N^0N [ER_FAEDSWB>FA.1FI-><O(T:DRM6$,JR/8DLYU"E;KE:@&B^. M-V*Q]I8JZ)@C'$'J+I(QG2-6_")2{%GZXWB$4/8YMD-QYXY#43[3%86N^R(2 M>H@ DA01M!QMN@,E"_LI(_%>ZS=,T777$>4"F?.,1G05#%(KIRAU}$"75=@MT))+4Q.7CG<{1F!=$O&ZOM5.;78:+Q,.LPOO=^B$. M#ZT)R&D03F2RO=7] #KILEPS?_;2!<)FKD'[%:2##?>N]F@AG9=0YE1^^\D M=4R+4!BDG\&&DV5)\+#-F 193&X]%T:*X6*4B^)/0)KO^Y M&[G V_L3O&9PN$LDOWFDZ&M)D.)/:A[Q&4/<&P@2H8#]O4._X/? D$3'_X](8 M,Z:GEA(X9^A(_,T,F'B-YN=7LW(Z9[T^KXRJZ*(.I2C $@N'#8L:= .!!7,, M0="BTB$P$$8%_5S:IR 8Q3$<"!\U9E7K2!D\D7"1R-1>_9=>:KLXQVQ>AAPB\I4^-VA M])*RS :CJT+KN>2&K*8IF?$,-]0IN788&A=O7!4$!QUQ5Q$1 MQ!NK^,Y&\!!8%5T/A@"[".?R*CKI&@A752//GU##R!,14:L%U789;$+:&&)W MZL>;:,@(.F>+;ZM7!-MM).>9^FV:A^!M&?? XD?,GO\)V3[D?HHOU)HQW5$9[U6N/-S%#\Z$^OT,S:Y#Z.T:WW<39 M7VE6 /(-,3=U1B?F'9)5*%E\'72!I&@>9P>=D*'_KL+@IS*8_;XG^X_C;V8 M=;N(MXZ3C%WA.7]<%K7(0(K42I_6;WC+) ^IO$=RWUW"=AG 0BQCT8D"X&02'M*AU<3ZJKE8E3T6?'10@^55>5P^IZDQO#A@)\K# ]HKBIP,):A5[+JH:H54^S M(BYS=QDGI?O:4).LX>4%*49V!O4^4>9_/&;4%*:6]7TN6D&)4Y?9]7,)INK'O M_\Q";M,HO4HXE(80RG(80DK;\ONU:S&&ENU#6,O MG%,.<3I:M?6DOKHNE<5KE@X%,1 %8:T;8BJVIQ)P%8;H& <>G$QQ)+ ^*SRBF M>)RF(@O2K#&T@FA%,NP#>>"=*+Z-82'#7P&<^"R[;&D94<[Y.#485LL89RR8 M*R6">?%M3,ZP- 6,SVEJ.V%UC.%1SPA:PGNDO+P).Q7XA;@X'VR_^5]3U/32 M+%C#_G.H&1V(L(1J269.L1!C_^@E_@9] 6$/S.3<8ZW"XQ MA *^3%?+RL":Y/;)+7%8X!L9^(/C@/K-44/AMJ@1VA!5KE@LIJ1.D3R1]K TE2@U8K75G349UF>XSFI9# M@#BB1O3(-/#\1GL31[SZ:G8/:S OA27*,-_&O,+%Q6N&84-PW!D.TH.Q4&4/ M".O"K+C8.TNJZ,,.Y!W!(2HJ0LN^D%^+WI"+"-X>OK=;W!5&'$$=@/ XAQ&+ ML>%"Y[$T*<]Q@U-BOLV8NPLD,A*H>*!;0>GKD)DRG<<'(;H$_*I)*8S$33E"7 M>8+8$33E"7 M>8+8$11AX"+PU(Z0E+]D[,[>L!*14_4G/=+LI?0\#_)1^4J.20RJG M&2*T*5)X0,B_" ,6>;B{(^B28L ,OVK.(ZUHXCE-,B^(%"=^7FMQ:"B9[ '-M0Q++>A]Q$@IJ\7OASR3M"2"6<(*^.I:#7F;(21$NLF'Z%%3 3OW$@RC\]E.D4' MM(" +H@O?U@<I(& &UY%E*]-M0C>Y9R$W\]VCOU(OF4=#W47,W+,)6:.!303$P MXEA@KB'\:]5A9$%.U9Q8D$;?D&(@Q#<"Z<._-EU&%L2K!&WVFD.;.9C"T[&[ M>%VR@!U,*S[T[!.DB*1E-4?95.^$4G764*C8:DT M/.!%M..1'Q)DD+Q$#JY@]D)PVQ.@1L.B-22 N=H8[N&W17N)*P6Z, B:\L-M BX6HJRI*X?\:/)K51E4(6SW_=:(+,36=33'AQEB31Y25^E2GC]M$RX4;4 MV5%DTFRI1=""@]@@>=#MI@X5MPQ*) ]=Z_N^#Q*9NOOL]E%=6287A?C-A)O#K9IFC- 7KN;C\FI*G\T#*5GV;>)^RNZWFTW(S")>B&$OEV\6J MU'E4#=(G"@.'R=.61-63111Y6:K("N4-"B[6U4&IIRG[9XV*.$@QS%7!T!U" MIRVYE%.AD$L]\6I5?$>IBY:$#O>6U_Z=/U@S),!!^A:C(C ,':E< SNNQ63G MO;>>T@$]>O.9UV9TGFL_A9P<%@!4Y77KYG)VC9'(I:T:E=4:/,/I\5()H:.]BSU3=&OF$K)ZC(N.I8=]6KU6< F]E+'/;' MHJA_?/!*T(F"HE#UH5L@KWQ\\4H*@B*=ZABDJ"GBI[%*4&D/&<-/.A#O:NOJ= M6<&_P$4:%%9F2,V__%_]^QD^:0:Y#Y2-..<(#L*:D[_[.R#9%70!O-_15KK M>=!LFQY8 (S1<%? S:TB?JZ^.B+=W9 1J* Y]OQ2!=!2'SADY+ YM3^,:2N"B M^#^]\3XKJKO8W,Y[S6'<5;1== ](:^L) ^VEM,W=[\KB0=\7N?S)(X3NG$PKUJ MR*L2I2:/=.]TDBXC25AH>I=!2)-S+Z,(<7)P+06NWS%21*;>-=-K(]%,W_:?_ M,'IC$H>>^<0;O\'AH#%PUBF_JR-+SF+,O;RJ!^15G1^8L+D]5_6:6UA^P&]_M# 5>I2V@O8G_0$M!A)>MM(3NMM)%(?TW\3 V\ ]2G/]XSYFO=>;,.HC33F,OY#" MA%^,50H0!F)6FN#GHQ-':K(*72+*H;T3I+]WX,S$LT>LN\L@77HAANY<1/YG M.#,.#XW4 G\881 M^,":$OGGF9<&Z35L3E<971^Z91>W]IG$-8=\BMV MB+ >N3-MC#%^#:8/>:HUC>%<'P,7C;#^'Z,)#]C\>U9'@XV.N*X+;EU M!RWGH4L]:LCHU\B'C8YE'X'2@3#H'+QU& 8@LOR9!.L-N@?AU.U@XI,T/WC M8U66A/-T!+CL9^2T0'RG$XYUA#F09?!,)1K\ "6"#CT%F^&^GH(X6>;([!&D M+_ 2CTFXL"*70+2_BDA.VK(WRX9++=?>;-->OH1/=;T;> !9B,6UPA' 1EF M! U5&=M:[549CT.X:DTM/HM+!S6U.LH9#:@$UUC):-1*<,JJ.=L5CXC%Q*H* M"-@>!:KG*LI T4Z#)=/6#:Q=#S508H1G)>\2?,P-^[*^QZF 2AVGE. MP[)*>E=;7VSAO>85-8?,P)U:44R%;L]\5YP8SN&HQ MK)%.ANX VN3I*R4]7 MB7YS9 .\VD6/]=9[.:=/Q; H$L{^>D]8J.K81 DL>AV$K]D3]A;+QH85B%)$DZ3"*)'(DM='+!;@7H@N"U>8C= M?-E+/"80WP%RBK78$X@/&!R7> <\67V9)1;\)Q/ *TAI M=+KX ^O@3 8]Y4$P& X ]%]X+G602$+)]/6"XQ) M\5(?#ZV'(9/WX5L9)0:5IO^+21(9&G0 31B6!.D@:KZ#D0"Z9#R:BJ>N$UZUJ7"\N2H+DA(Z1PTWXA*RC61",.]VZUE+Q! M<<2*.Q.+#Q27(I#A:G&:#3*.%,G]-Z6HL7@>K0UU?';,W#:M]@[D1CXWWEV'(]*P$XZ[-12%]@M4@2'W>6;]S!@Z@(:>X B$?%@8H2+!HBK! ME+NN11+$21*_L-");00741+&L,H\5PFH/-@%UJZQV&L1UH*O@],(;*UF[%,< MPEBFF'^9]08*Q(F JIME2?"PY9'S<,&Y]1(>+WA\DE4].PB]_\JR2K.=M?]$ ML(7/5ZM@2>|WWO) 9W_IX.,T2(H$;1[&@_LM[<*\OXR0'UO7X'YK9GFE\]8# MU58KNL5F*YD:<^=E=!YAU7+\? WP!GKT0561P),,;R;(0O0="OA;PJW M&#HHG8*)/%V@RH$%'7-_Z6^@):"6Z-0TY6WGL\<(_($)!0 04RQ4S->$%H M&T9=R&{S'U*#^G-:&K>G9G8F[FW&6A.Q M\VG+4] <2G#;^.<7I6\WBGV@13=MWE>>O2!$A>$R3NZ!VST6QV3!1)@") #9 M$"!N2&6TG EISR ;4O A+->HX&2_4)I=F;5K62XXNM[2DN_^"KXN!+=>^4[$ M,,D@,"U.S*#'1H:&-46$N;/6V!)8K&LIZ&D>+*B"%3]SQMF2LR[@K]^LVK][ MP,;)#2H#]F[(tLZ">@;U6K\4.>XZOS5C*HAZS5S$_)(Y1!&]TL#('RALE50B ME,..LA]98U@T->SNVQ)--Z"(O*]Z-,2@O;CWUD(>]BL!7Y)F$+:. M%:NTE0O97,,7YKH\L^G;"8)U@&9WM%D!D0-XL)T\D?8+DG!7W MNP"6]_Z-/+%4]BG<&S >@+$?]E>KRGCXZ#@=]2)AE]R__O1 (2C Y!0>_6-.MC0DB%I$40(>=L8I,;]_=4 QY5FP#AH]Q*C KXUP2"8(?/Z9\G]S4X-JON!& M@4-C&8U9>WB/B>PR>2<[ ,]U"=+-3;SKO^V)4+583)CV!0M>>,>Q,:K(*-N'TC4M3-@AAY/X9),"EUXS1S.Q'($ >LA6*E"48V>^06X=X78$ M!OTEM9\AX>4IX01G932QHY%&LQA[O!"\:/ELF$C62S^R6N(]G6@SB\YD(@Q$:XTYG7S]9]M-B_P5B05*S*7D!.7=S9T]8]fQZ;@##HX M0=]YM'!0W3_1_#12GYM15>TC':ZQX3GK/G)@%P'!]\/0EI4,3PG28_\9 M^A5PLNN8MB%K[KH0,B+UYGAPY'!T(C:7]VB=2Q?@T 6HI? 0[%)8FC'_G1<*] MQT-UDA+P]*QP;R"?&ETI'&9SG[]_MB!,.|UNNHF=X'QD0C\,)D:>Y\]H#(Y+GE 1A91%<9R@9D&\<(-F (]D&KIM> MD9 .\Q%Y*"2;59;7%13]L*EQH: M!59VV5[4'L.#N/42./?*<"!1FGB^4KX;=J_EL!,,Y$.R@NA,5,-@;\7YEW/B M\?3\0" J,1+X;Z#8.$!1M##8.H3X$C(4*\#;3"D$7W]M,.<+X56[M%\@D-W20 M]Y>EK(BP6!?QZKD35T$:7=F_18V9XF >C/]H<3[93AEX@O. O6-NE"<181 MUW=T ^<:G'7H[ML>'+W&56892YX3)9SJL4A3802/0 ;-!NY16(J1YR9M:"Z%UL5E$ ^%6DP'0F<*$,-K#5 MYE_=8WDO4$?3KOO?R^BISPO080#9H,'@T?5!J-E,)?N9^FTJ>T"VK OPH^@>$ MP3^_M5$*RP.D@IX6 Z1\FS.G7\4 2?XLI-Z'-%,+IH.E]HAMMN&@R,]E8H MHIU,T'16%11@5I-)MPX@2IBY!\1XO4K)3A'@(>EV3ZRA72/*(TH/ YN#Z@[_LE7CS% MVQ26_^(%>.TNX4$)<^'OE\RP?1N:<(Y_^O#I=Z0@2I#]V4HF5B5P(9(-X7P(M,B(YEH,FKY-P!KN"EV-*8 R.0 9'X 5#@!'/(5EG__)K08>6(D]=HACN5O M :,QRRG/18<+:'XU@BMB34YX GB-S$?G*"U&+/$ \N%4@>MO*,M3@\8S:?>8E M69]Q>Z"/0<148.NC!R?/%=9E]4(E&(JE 0X\8015-?R,IP':C&(T) (K89:0( M"CF>G#E]"71+A [F96R#F V3!'8/F$>N>Q?[ I&34J MI8&0R%0[fUE'G?2X*Z1NY&%1E5"#FK+#]\U7OM\0Z#0O:UM/RD\]-Z3)AE]R__O1 (2C MI8[=1A)$_Tj>>N]#ISG7R[UV5;G>S'R04D)+-9)2(Z7LTL?2"@2J.3-)+.X MZ"K]ZQ\"_'<-!%<@DWFZVE<2L44_",0>EL_J+4(5R.!S'>HIY3N/$.W&""LA M64F69:1OP$MQ[D^+TNSDB2S.7\YHDB]AFCQ!*Q^MW1T])1T#SXB7?>_S)RP4 MK;>(.F:U]3#UT3;X:\@AP(;P8WUB0EQM7\;W>81;K% M)+%SV=;"],7L\>D":/1S80FD-0G:QLL9$%6,G]%KH:4E0(?F_!V4\7;2AO> MA.,'8O+V)CZ.EA@/+/G]98=L=R#<&<03KJPV;SCID\9&055(]2\<"",;'. M=LIR0EPTD%"Y2#9X6]"_]D M?;K+J(*??Y35S7B!BG-?OO_\TV!J=CI!"CCP M,;:2H'S%@R/&PE8LX%D.Y:9B#**GZ.: ~KE24< M)C0\KTGX*8L'9_].6+!Z** X)1#64U0[*.9-ZY7X[1/+_&;R@]MJ_TL+K\)& M.:$"\Y=>U+U/O/@:RPU_L;P$71[8S,];A&)B8<#L7Y^:,C#T@HS]">+TV/ + M,OXBG6"]HBUCP%F]W#FPBTO=L%:K>]4]3"YV$'#Z)X0<1O&E%776>=>\9[)Y MO\$,U3M!LA0&6]O#U_:A\X]#-MY-EZR:B?LIC)PV26CF'A*IF; MF+V#Q.E3G5*0P>N1(@=3FD(&A?,=A;!]KE"L_O.I-?:,.#A6IU!?LJB<(_"MHDN>@!E30'A MW:CO3B^:_^-)DPWW)(FHSN#05/R1*#+JH@3:#\684.7D4O;@9!\C1OL4]M/P$9TMBU5W5N*[,7*U)S4BR/BO&7/&B=%$VVT1/U'C@>UTA/T*0_T%!]M$;L%8573$) MJ]^S.0BH:&Q0P:G!ML,$.=+4$,,F3V!DD+!R =%|&_B)"IK@>+K!+HQU?$'_PWYB.AD:9I<+"RX.Q?SC_V%;3;XHC3Z@U_3$!Y"O!, MX4HR.&!5TQ@#T"T!Z-$9QB\;V^1DWAHM>D9_=+'\^Y 7]'+XE,>]7#\^+Y:6 M9R2,6#]1;YY>W)0N-5L)O*^#10A-@\1B0HP,1_0(HVMY MAX&]_)3!@M]EYPO(A6NLXUCA#=D? UV)""*RYUFNGG,ZMK;H=/)X67QK/(MD#");_BEI+Y'Q I\7,H+;*#HUJ++M^W\67#W\.P8C2/!CX/,!-=K>^/8CX MG@T(IK^+'1ER3*5M?P#8D2DOG YE!+I+E1G3T8ZHA7+'5G(%FE$H;0LE61A MA?/",[7*S^3),YY1^(Y9N(['^GJK)4B(VR_114?K!QXZ_T-2OXP?V9C$YO*-ZR_8L),Q+8."57*$$,)V M5#24>C84/]#0C0B+O#U4_&,16T3T^ M7MM>2I0OWW_YZZG Q8Y!)X?"E3\Z-THR4E )XP$_6OUY3IKB@H]X.9&/.66Z MC[!P>')0€@*&4B@E <0B(X!X;/'K)ELQYL+]-\Q\^<0I=Q7"71B$[:A65'98 MH>@=+FY-P6CY:'.R!>'"PQ./R8Z,CX#4<%<$?)57R$[GP@\A$ ]&1<(%3#@% MX5(^ A0*:N=8< M8'"@6QN3:GM,@ESS%/_\OB>9'.6'3IU'7Z1X<_ MY=M$,80 M+G>;EZ)>Q-<_G_?3HC SL0R1N8%M(+/3"O:WXY?/UH2>DI=:-AW)K&? )\&* M$U0/Y\@X ]Q3>M+3NG7C"CK#0< 5,R>ZG>+4EVE=^K2V_/ Y5EDR2U",A\4 "M]A'A4O'4$R3%'PW\ I)%G@,%X2LDI/RU>T09_'S.#Y_C@EV,=ROM_*&_WF'D# MKOT81%W3H!1E[DGP#P\+C-8(RA1 Q+$S5RJ. VX["%A'8 MQD]LP?%.)]X@ SBG1_0._,_??_O]]]_7NRQ//X.0_^/!> ]VZ7OZ_S3>"T:. MQ)@?(S32(NS9OQ(LQ/_P_2?<^.N/S*W)EA> _/"9_/6'_]XX:^?OSRXZFY1]I_ZZ^^^A@'6W<_3%&&?(*%368@1N-TC@F*.8P% MI%>#CPY. ],09?./7V!@+QHJ3C.H^3B!+DIHM>#;\4^0ZB.8H6..^O5P^\W$7 MI8$7,/)DKIX"U\'|"^P=*1Q%P8W(9L94SNM#%">&|'+CA\'O^-WY%XHW"?)H MDM+GY'6HQ -L^,7O*+ !]XZ>98Z/D%:KPV*-6"!T8LHS#HQ#]BT'$,LD^ T1X M[&^G]!LZ,&0E8VT&SH2)"VM9L0G[V)=GS?(1 ]63Y"M@4D=#V1N'L8"W,P, M8W2:"*HG-\X<"M*?$TH]5!FL1&!T5QS",'IZJ+\)D3P$3F%\X%KA3O+ M1DGLV1:W#.[B81+$X]$7Y;Q3GV+*8IXO/2P T.4LD9B2"8Q=0T<4/8A*Y"G?=3B],CQX-7.2U!)LN'# 5U1Y5/BZN3 M@+TH7W=#P$0V4VFUX-XB1%-UX"F%AU$ %>BU&P ?&U9^WBHFQ- <\B2K LU1 M<^L3!V;(:=/9]"?,9)76Q_]/:-H\XP]DI*8SDVJF_WE":!%F^2JD:)N@6A;) M!/2$;.2^@WS\@. {!\M1D&8;R@3^Q0CE0 /0K">&'2CHLM2TXJ$Z>N&9 V+T! MP#XF>+G9I,)LX&, "I\;QAH3COZ H)EG$@$K9^,=U 'I], R4F>CU M,BG4&U M-T#72Q.,LA5#H@3X\ZZ>/>M64'9.DZ#A68.MVNL1/ M"Z'C .6FKC0&;=BEA4BP8SD9=H.6@-9.9-7GI)Z;-6TB-.H-7&+ M6'6)89L4X1*&N\]QE."'+)1*BF[G1.$FJY0Z "SL"!$8]*W.ZMU/52MU !!*.M+A7"O1@1#N!9,.U{(I66\ ^4Q^FOE6MKC5UN(X_1?-Y9GI?F>>X7<$]&6J1C6;YT3CSI-.M/F6?(_WOK M8^:.&G ?BVON\#Y'EK/Q? K)DU?ZR8O2Y3WKA?/Q/S'F83@&^P>DD"YCE6($M MU4P'B-T"Q*\$XBB#^:#V%..!P18I9AS'+|&|>W?-NUO"PAYM(BE_O6WP3ACQJ9 M=E7!<[+.,01#_)!US$659.&TZ*T9--NW8">;&AIZ=\13J;*'Y=$VZ(PW226 MEXDP4.TOUP(-8!U;HZQ7LG4^+G4IJJK.1P*LG1HHL9BI+PERLWLKT @DIZ M.&:H* (W\]1I[DHT]D:AD61$\5NN,"[^Y:/FV2I7*A(=#=ABYYT#QBFG3<& ,5 ML3HSD&L #)+%1."T%.F0A:1081'DEW05\(2FRUC8>!VEY/$+&N\^4RX%TS%GF&H./NB,#TQ:Y? ST=,5G!B"A-,N?N=H3$W)UV"]#9((+W+|%2_O ML-Z&"%W$NQO+)CK[_L\;GF*15K&@DRS(+(N+|?TBG6?\HHPC@>K- L]J9A)# M&Z?0QA3:F$!KQ;O%ADUU3+6H'E!7#>=(U; [P@DXHH M*#+NE! W712\G#QX78.L:'^/AFM^V\8:_S$)[V77Q*H.: MD8*S,/7^@R\CI]0=NZ8#5@^$9U52$S";4$]-P/'14$!LG $[0?V^H5P/"RY[ ME6"5ZP\4VF[4K\5E2,_#DG-A+=HE7>VX?C2&8IV.XS*+"Q.@"?!$%/=3!PT M&H"%)3IM4#A98DUEO%QAB6M1PCY0G>E%;U<)(D)XQTAP17%XPF7Z8:RGB M+@!$*,#TK"C{(3.3019DE(E$YLS@# D7.1C3J#>O"=E#_O6_$RRIW_J0'\Q]M1X]XU:%UG(A-MD!D-HC8IM,MIGB^4=TQ1X28I[M.)UG061;9-N89PKGNC$A M+M=K_?P3'\K1 S ]K-4&_KDUJQ>044!?/_U!TU^=Q.$(Z0%{]-^$VR^2@6K37]-"*GK DF]+9K8:4(MQT" E&VLA<(1%2V6Z>!PM3(Z M (*T+Y" Q/,?K? /9A._2;"(=K?L1F3+T:9L\ 6,?CPP5),(%8!(/1L6,,&G M!9YBU)1"P\+EU3>E!,_B#O_?!X2]M%44C&F3K%84,D\(4N^F'R2IZN+?2T(MZ@%.S.9B M? 3,=NS \Q(]93FQP@Q@RE'&$P"<)CAXM Z@$A@RUP<;4E<>CWX0>0W ' <4 MW+P<>SKDZ-X&+ %Z0=,5XL?&W7LH_].SZ'YMT(E>]@Y€IFYX._S?T+6\Z\T& M]:/@++/%FRUD@_)NL(KZLO1DM$?0?9B M4?*.Z 0+@'U4MG98X%*YE@)5%=;9P(NK<,.\H:IS"95-V=$.*ZCV(4S[!Q, M'^XNV5WLX'L-H6Z8E &; #+33;38D>G O=GXI&2YX6$Z4@E0)AOS",Y(MCL M>.;@LBD6= ZP;A2K2W2>8X3VE(@W226 MEXDP4.TOUP(-8!U;HZQ7LG4^+G4IJJK.1P*LG1HHL9BI+PERLWLKT @DIZ M.&:H* (W\]1I[DHT]D:AD61$\5NN,"[^Y:/FV2I7*A(=#=ABYYT#QBFG3<& ,5 ML3HSD&L #)+%1."T%.F0A:1081'DEW05\(2FRUC8>!VEY/$+&N\^4RX%TS%GF&H./NB,#TQ:Y? ST=,5G!B"A-,N?N=H3$W)UV"]#9((+W+|%2_O ML-Z&"%W$NQO+)CK[_L\;GF*15K&@DRS(+(N+|?TBG6?\HHPC@>K- L]J9A)# M&Z?0QA3:F$!KQ;O%ADUU3+6H'E!7#>=(U; [P@DXHH M*#+NE! W712\G#QX78.L:'^/AFM^V\8:_S$)[V77Q*H.: MD8*S,/7^@R\CI]0=NZ8#5@^$9U52$S";4$]-P/'14$!LG $[0?V^H5P/"RY[ ME6"5ZP\4VF[4K\5E2,_#DG-A+=HE7>VX?C2&8IV.XS*+"Q.@"?!$%/=3!PT M&H"%)3IM4#A98DUEO%QAB6M1PCY0G>E%;U<)(D)XQTAP17%XPF7Z8:RGB M+@!$*,#TK"C{(3.3019DE(E$YLS@# D7.1C3J#>O"=E#_O6_$RRIW_J0'\Q]M1X]XU:%UG(A-MD!D-HC8IM,MIGB^4=TQ1X28I[M.)UG061;9-N89PKGNC$A M+M=K_?P3'\K1 S ]K-4&_KDUJQ>044!?/_U!TU^=Q.$(Z0% {]-^$VR^2@6K37]-"*GK DF]+9K8:4(MQT" E&VLA<(1%2V6Z>!PM3(Z M (*T+Y" Q/,?K? /9A._2;"(=K?L1F3+T:9L\ 6,?CPP5),(%8!(/1L6,,&G M!9YBU)1"P\+EU3>E!,_B#O_?!X2]M%44C&F3K%84,D\(4N^F'R2IZN+?2T(MZ@%.S.9B M? 3,=NS \Q(]93FQP@Q@RE'&$P"<)CAXM Z@$A@RUP<;4E<>CWX0>0W ' <4 MW+P<>SKDZ-X&+ %Z0=,5XL?&W7LH_].SZ'YMT(E>]@Y€IFYX._S?T+6\Z\T& M]:/@++/%FRUD@_)NL(KZLO1DM$?0?9B M4?*.Z 0+@'U4MG98X%*YE@)5%=;9P(NK<,.\H:IS"95-V=$.*ZCV(4S[!Q, M'^XNV5WLX'L-H6Z8E &; #+33;38D>G O=GXI&2YX6$Z4@E0)AOS",Y(MCL M>.;@LBD6= ZP;AZK2W2>8X3VE(@W226 MEXDP4.TOUP(-8!U;HZQ7LG4^+G4IJJK.1P*LG1HHL9BI+PERLWLKT @DIZ M.&:H* (W\]1I[DHT]D:AD61$\5NN,"[^Y:/FV2I7*A(=#=ABYYT#QBFG3<& ,5 ML3HSD&L #)+%1."T%.F0A:1081'DEW05\(2FRUC8>!VEY/$+&N\^4RX%TS%GF&H./NB,#TQ:Y? ST=,5G!B"A-,N?N=H3$W)UV"]#9((+W+|%2_O ML-Z&"%W$NQO+)CK[_L\;GF*15K&@DRS(+(N+|?TBG6?\HHPC@>K- L]J9A)# M&Z?0QA3:F$!KQ;O%ADUU3+6H'E!7#>=(U; [P@DXHH M*#+NE! W712\G#QX78.L:'^/AFM^V\8:_S$)[V77Q*H.: MD8*S,/7^@R\CI]0=NZ8#5@^$9U52$S";4$]-P/'14$!LG $[0?V^H5P/"RY[ ME6"5ZP\4VF[4K\5E2,_#DG-A+=HE7>VX?C2&8IV.XS*+"Q.@"?!$%/=3!PT M&H"%)3IM4#A98DUEO%QAB6M1PCY0G>E%;U<)(D)XQTAP17%XPF7Z8:RGB M+@!$*,#TK"C{(3.3019DE(E$YLS@# D7.1C3J#>O"=E#_O6_$RRIW_J0'\Q]M1X]XU:%UG(A-MD!D-HC8IM,MIGB^4=TQ1X28I[M.)UG061;9-N89PKGNC$A M+M=K_?P3'\K1 S ]K-4&_KDUJQ>044!?/_U!TU^=Q.$(Z0%{]-^$VR^2@6K37]-"*GK DF]+9K8:4(MQT" E&VLA<(1%2V6Z>!PM3(Z-M (*T+Y" Q/,?K? /9A._2;"(=K?L1F3+T:9L\ 6,?CPP5),(%8!(/1L6,,&G M!9YBU)1"P\+EU3>E!,_B#O_?!X2]M%44C&F3K%84,D\(4N^F'R2IZN+?2T(MZ@%.S.9B M? 3,=NS \Q(]93FQP@Q@RE'&$P"<)CAXM Z@$A@RUP<;4E<>CWX0>0W ' <4 MW+P<>SKDZ-X&+ %Z0=,5XL?&W7LH_].SZ'YMT(E>]@Y€IFYX._S?T+6\Z\T& M]:/@++/%FRUD@_)NL(KZLO1DM$?0?9B M4?*.Z 0+@'U4MG98X%*YE@)5%=;9P(NK<,.\H:IS"95-V=$.*ZCV(4S[!Q, M'^XNV5WLX'L-H6Z8E &; #+33;38D>G O=GXI&2YX6$Z4@E0)AOS",Y(MCL M>.;@LBD6= ZP;AZK2W2>8X3VE(@W226 MEXDP4.TOUP(-8!U;HZQ7LG4^+G4IJJK.1P*LG1HHL9BI+PERLWLKT @DIZ M.&:H* (W\]1I[DHT]D:AD61$\5NN,"[^Y:/FV2I7*A(=#=ABYYT#QBFG3<& ,5 ML3HSD&L #)+%1."T%.F0A:1081'DEW05\(2FRUC8>!VEY/$+&N\^4RX%TS%GF&H./NB,#TQ:Y? ST=,5G!B"A-,N?N=H3$W)UV"]#9((+W+|%2_O ML-Z&"%W$NQO+)CK[_L\;GF*15K&@DRS(+(N+|?TBG6?\HHPC@>K- L]J9A)# M&Z?0QA3:F$!KQ;O%ADUU3+6H'E!7#>=(U; [P@DXHH M*#+NE! W712\G#QX78.L:'^/AFM^V\8:_S$)[V77Q*H.: MD8*S,/7^@R\CI]0=NZ8#5@^$9U52$S";4$]-P/'14$!LG $[0?V^H5P/"RY[ ME6"5ZP\4VF[4K\5E2,_#DG-A+=HE7>VX?C2&8IV.XS*+"Q.@"?!$%/=3!PT M&H"%)3IM4#A98DUEO%QAB6M1PCY0G>E%;U<)(D)XQTAP17%XPF7Z8:RGB M+@!$*,#TK"C{(3.3019DE(E$YLS@# D7.1C3J#>O"=E#_O6_$RRIW_J0'\Q]M1X]XU:%UG(A-MD!D-HC8IM,MIGB^4=TQ1X28I[M.)UG061;9-N89PKGNC$A M+M=K_?P3'\K1 S ]K-4&_KDUJQ>044!?/_U!TU^=Q.$(Z0%{]-^$VR^2@6K37]-"*GK DF]+9K8:4(MQT" E&VLA<(1%2V6Z>!PM3(Z-M (*T+Y" Q/,?K? /9A._2;"(=K?L1F3+T:9L\ 6,?CPP5),(%8!(/1L6,,&G M!9YBU)1"P\+EU3>E!,_B#O_?!X2]M%44C&F3K%84,D\(4N^F'R2IZN+?2T(MZ@%.S.9B M? 3,=NS \Q(]93FQP@Q@RE'&$P"<)CAXM Z@$A@RUP<;4E<>CWX0>0W ' <4 MW+P<>SKDZ-X&+ %Z0=,5XL?&W7LH_].SZ'YMT(E>]@Y€IFYX._S?T+6\Z\T& M]:/@++/%FRUD@_)NL(KZLO1DM$?0?9B M4?*.Z 0+@'U4MG98X%*YE@)5%=;9P(NK<,.\H:IS"95-V=$.*ZCV(4S[!Q, M'^XNV5WLX'L-H6Z8E &; #+33;38D>G O=GXI&2YX6$Z4@E0)AOS",Y(MCL M>.;@LBD6= ZP;AZK2W2>8X3VE(@W226 MEXDP4.TOUP(-8!U;HZQ7LG4^+G4IJJK.1P*LG1HHL9BI+PERLWLKT @DIZ M.&:H* (W\]1I[DHT]D:AD61$\5NN,"[^Y:/FV2I7*A(=#=ABYYT#QBFG3<& ,5 ML3HSD&L #)+%1."T%.F0A:1081'DEW05\(2FRUC8>!VEY/$+&N\^4RX%TS%GF&H./NB,#TQ:Y? ST=,5G!B"A-,N?N=H3$W)UV"]#9((+W+|%2_O ML-Z&"%W$NQO+)CK[_L\;GF*15K&@DRS(+(N+|?TBG6?\HHPC@>K- L]J9A)# M&Z?0QA3:F$!KQ;O%ADUU3+6H'E!7#>=(U; [P@DXHH M*#+NE! W712\G#QX78.L:'^/AFM^V\8:_S$)[V77Q*H.: MD8*S,/7^@R\CI]0=NZ8#5@^$9U52$S";4$]-P/'14$!LG $[0?V^H5P/"RY[ ME6"5ZP\4VF[4K\5E2,_#DG-A+=HE7>VX?C2&8IV.XS*+"Q.@"?!$%/=3!PT M&H"%)3IM4#A98DUEO%QAB6M1PCY0G>E%;U<)(D)XQTAP17%XPF7Z8:RGB M+@!$*,#TK"C{(3.3019DE(E$YLS@# D7.1C3J#>O"=E#_O6_$RRIW_J0'\Q]M1X]XU:%UG(A-MD!D-HC8IM,MIGB^4=TQ1X28I[M.)UG061;9-N89PKGNC$A M+M=K_?P3'\K1 S 

*}SET5AU#\!V/8W8*WR! M,%&,#\"]@N0'5((\!OA$<;E<27LC %**KKI*$,13W01)}PBMPAA& *[^YLEX MO_;C& "\D';E!SP=XWV%7DQCSF<$0@M,,J9EJY!8PJ@-0ZJ$;N"M1=V, .\) M[=DU7FV:C/6BMD8 DEDH:=:N&R_X*KW?LO;.V3Z2:PF%>W@\>:H641LC=N(" MWWG'1)(OYL,*N2!L4U]=/-!P)X1!TQR_F\0)F?X&D/1X1O+?F6+"W/@]>0M8M80^[,T'-((]"2D0DJ-8+4 M$?@DDE:@_91VT&X +WF LG\ V"@Y D@;&K$KJ26A!$7T6G<;R @4W =A_&;]H2*/H1C;JMC5"# +(4KZC2XV MF+-,XD,+-X ;6M'47/M#1@"7IY>O%H'C MJPY$K8T Y@"%N0E!H W,&QBQ9*D3&?E8=L?EF\?:CV(&\,/EH1W/-;$VB1&H M^4*B3X64MF(Z6]E1&++YYOKF:N:-/-&45?=_ -\E/C'NG^LMYBCV"+!H=H3I MC2@)C*BE$7M4T7N(SQBWH7;5ZQ/<[CKB*Y^,P/3/R,>'P,.G^L+9N3ZDD20U MSR1.GPU=C KBS(#YNY.GK66U](((%+W$H98D>K/8F;,4_8 ]8D;(LY8[&Q^.WY'-2X0E M;F7$#I1ER1??VD'5BS\Q9^Q&MEJ.*TXGW?M23S-"K"NK$4M4*&]35&" X0U5 MW7FZ#[,;_ OG]X1&*[\#@61=@52AAQ''52]Z"5,MM ](S@^E>V\+*A&AR[*X MYD&G 8S8^?(# (,'VN V-.*"R$,OUK,+&1H#"1C90QLS5)6!&%;D: UZ@%B*E+P#K2$)L0$ZH'[UV?>@$Q^""+]0G//@74@'^HX*.Z!HK6[1W1!P M:ULBVT9)<9+(2K"> 1MC<$()+ (!M*T8*+G.H@F,KD\ (D0D8_&3D: MA]+R@2T]L15ZZF;E\W=-.J,091R!LNB9[24J^TSE!%[W=-1Y?+ 'T!T 4,< M3O>I>D)O$#(5A(= [UX.49'ZF+WK90\?3K8MY:N8%C4((/\^!7.SW8?!N>=64 M9,,,J4\US0E,54M4,Z41]#U,8LR NWZ]0>PI_BH;$G^05%!]\9.NNGV#1;V@J\KR"2" M0I%?)[^1$;O"U O.0!Y#L;,%KYWVI^8JL(F!YO\D5HBIC'? 3WL0UEX903,C M\"_PXA?[5T@[F Q2I*@^;=\=#+<27AA?]D$W?5I_#=;;((DLWUE_Q7?@<+&^ M3Y.B3^CRC./: (G;.K&V^+5>NKS@###6OsWDI3-=;Q:4%>8Q7BU MKN7;,(P1X&=6:BKK\BU&#P&K2$)L0$ZH'[UV?>@$Q^""+]0G//@U%!tX3L M3[*QL#

*%;&*F&O\H:>U9N*5${.BHRBW0QBRSM*B3QMJ2MRW[8Q/*LKDM>%$<:,2ANKR_:C8OWV13C*L=[2BQTP<>-<43:V&3{5JFQ94020<#ZGGJ-Y-M*

*HZIV/K9N#LGK<]49;#XF<>'X65F@>"A>9KBAK1D!V:2A'PAY"0829N94 OG&W/L;_'1C,(U+<>^5G*

*_W3Q:0KM+>'HTQ.G(%!,84AOW.M5|%X0^H4_!YA2>BXA1E@"@.Y+SXHBM>T=-M>CIM"'QY7H<$BD/^W$J5O)(,^D\!079$;,EG>5)320_]8/1X(0J,+L/.H3&=-M=E:7B4.8!+-W=-*_[T"H/:05MKK*]FO"6-N0EJ!8JZ&<*@?9.0WED&DH>5_9*7ED4LM83D-M#DA"YH7KD3FSZD:.PM@RY?,F%+FA>TAW!\'TS'Q/6! (73M&SM**(%D__>)VMXM#U:,_ZM44=AK2&V(*

*MN_]\=+BWPC]0?)/XCAQ$06/!|_;2\B#:_GF+4/QS&"1[_*1EA.@94Q-R#I<6 M(;O]EJ"NPVI#R$._&=1'ZR#QM2@UT6<5X5X&">V4=-!__$[&5^#RP#OR2JX{-ML]fZ-4LYX(OX*

*=&T9^3/J7>-=X$L4Y&F5WOIV[N4T!8$ M&76+MFIOPR21LV%I &P.P=P5<2SBD6:!S*%XK")"RVS*3*)]FEF>(HKZG>%Y MG2,YV5_:D\90_7S! WW)%4 MEF[F98GI3#F[[LR-*

*;'EH*4866?WA<W@9AO$;AKN!%/1RMFR!\QE0M<U5*W8T.,"N4*O<:%fW*4F$S!?I=!P6]"B,_M"P#AWW@!.4LV8JK7R==5J5,>6UAY>_38XRC3R]_TW8RUZ'E1YBD@J/",PK?*

*M71L3,+]Q>(V7$?$_22V1@TXQ8-T%KJNL%2?@AG'KKWST7\@*5^$=BOC&N$Y# MF$f"))#8E9[ZE=/Y49$9_@6UAY!_38XRC3R[_TW8RUZ'E1YBD@J/"_PK?*

*WK8>9]H4I%VNNOS"E[Q-1]4L4:T4(Z PFK3?N.R$WG8B5=*133Y9MTS*4 MR,&21A2]^"&K_O4SOCN7"%\1J'/<[;@ICCTPX:B[MK9[CSJ_<72;"^FVQ]K<-M\MC&H"9?*

*>AD0>;69MJ.8H8'H)!4651$JLM:)6[H$DAI@B2,MG;0VFRN"I8@H MX>BDT3"FN,?]%740IV:!\A:"%U?>-KBD9V1 M!;\WO|)>?!{%UL"\(__>\E[_I7::$5%9SAH,=-_4&3[Z TF/FET-*

*>HAIZMS MJK749!LAZF0BKH_'78=E7}&?9/K,P6^/"]);H+ZJOW//CEGGYQ3<]4X^S8 MK$SU>FOY:[3;'&2S'FYW>\L-8:W 9,@W #/(e>O?G D-SZ:5T{PAZ,.'$_V5D*

*MB),CK7XT>XRE[82"6+SR80VK3<%#6'#,1*T-H7U//5D?3KT2V:MU.G)NO /.MM-'A;!S4]YX^;53VX=#ZB!UG MW:*L10*-H-]\T\6?4V"U4FK[H>(O[VP[3!!SO7"OD1.LZ06P9#*

*(=2=F6X: MLN4U!].F,+C>[;W@@# W1 Q_]24*0&KN-Z3Y@>>)OB5NYMN5=02J18+^KKT[> M=L 57;J!'?C++=]Y>,*

*V!E#("L\%KJU8NY!/)V0=*(PA'4"&,;^>L9<%/?|-2/Q;^(5>6MW1+FS<)?'/ MP%WN2#VQ)O'%Z@%^* #_W^,;$'-4S=4ZY#GBPH# ;N|+**{W]3 ,)%B9-F=3< M[^3]\Y1]6M/K]8^J_=?*

*=_;L!<@4]9,M%A6:J+C[]<"=UR$&W YB8#SHF*+@^%WV2^O*V"MT:>"+]V2ZB5I?.R4NP])P=VW;8R0?X\?VFUTL<%S+S$SBM]<(3\OQZ'\F_1-*

*J[/WW3_76$BT!BB)73N2O)VRQH:>\D8N5;F!4>=(#(^H]9#A M!7PN^"8(+[ 0CMZ)R7:U>4)O$/07A(?K=R0J#MA!N$&#D?#4;XAP#8^A:W.\ MS^M-!IS_,0Q^1W:\+Q1O$N3=H[_-*

*A<_)J^1"-O:8?MNXNWO #Q3>=']KXP3CP/Z#DOHK8M2@_OE47"ARPK(8U82R*_3]-8I#'"$_K&G,<15UBJ6 M*]TTZ^W0>)YG -*

*]TAI28@@&!>I&9"'GZOUE<)A5%8O$>#:6O.VGD"O5XZ;VK-M'<93O7G]U(7]\ 95'=RIX[2MDBXE=8V*LE-'7%=U;NWVCA=E:!*ZE+61N?>2*

*M6#%XXGFZNZH62\Z:RO=ZCB=/@#2%0WK]V%)V34CS _93QIXT!]>6/>;K@&?A M(MSG-6V\Z&-@T*0[V_9M;5;TS^+,C43]&BP0LT!M5X7 4(;,600$])5 ZCE. M!L67X112] *+C$]S"*

*(H8XAE6T*R/@%AM'1/0WEH1U0Y< M>,0UPC4X*]?!T8A>YF#5^7N7+A=Q.83,:'6N?"+87'X6D)##FO2VE=\] E- M7EF1I4.P+-IBT?0!3'TBS+UH?;.MTP05Y-*

*MT[X?"6H8\#F,_@,7\AYP#-NGT)W%D'P'+?+IZ4"4YF;!O@-7NF]\ISX)\T'$?S'0l;OW'M,+#QMS3Y%]X?:=K6'F.9I<8=3T?7H 0>5)DU*W^SD958H^U;LZ)G5MO8PX R MV$V=%*

*<+/\27&VU'/01/GH(FSN[9K,+$W)VZ6FI6+K<3,'W3ZQ1GM8,Z^#WN MCL\"ZY,Y>IU\^,GQO2%U/?LL @>,7#]04NJ/LF'<7,@&;)B.EX'8 &:%Y>,C M8Q7J-6R,BJG;-*

*%BRF09CQ1A(04026O:14>)?3*E=1242DD^!#%*==:&'M5[!H87RI"_PW?'%V4#FT,8FSH+$VRR4A=8?A8<*7(MX52AL1?K) \FT]6+5,T(9.V\K7KY\)AL;04P5R.C1%Z?I*

*MY/A=VE4U)V],%T,>)XDO-Z>A$8^!9,FU9EJQ7(@+E <_"!KKHQ,5)E""<6[3 M@5.& ULB8EDJW_UV.14_\;R01-QN/[8NS3-PQ6^*!\5'@-1SR%Y5,YT-R&6 MY9!O0R"M=2!99##WY-*

*ONWO*P)JJ!.#B\.(_!#*'-Q>62_!*NS9:M1+$EW0T! M,$4XD.OG&,+%\4)M$*7?1&]JBP$,!/+2BMSH)@BO-QMD0OU?^&-K2/FC& (N M6=SS/D26L_*+[[&(R"AW'Y#2E.>LW*

*Z24.C2\KP@\~_!9<(DFI<1.Q\U>E- M_R$'A.\)4>W>0Q"[-J*+P0<&UD@\!+WA$1+G;P/N0CWR#4(:-E?]?R I7/]>F MCD]G"=>X_AJT7R-TFF2--*

*V&P(Q/BOJUF>ZHK_*J9T71:O.K!6GDXE7X!'FL ML^3RR$Y"8E=9XKN%G,I.#:Q>QAL)2LSU'-0L=UQ^0O!E.&D?0JL5$=YN8^E3 HK836,;,6!0WO]*

*3G+$C?:PA]E15^:^VD#Z2F]>'AQ(SBE&@(!),+FX[V,&6G M/^W<9'>Q [_^QM=/T&VT==ZX).M52L0X0:T-],6*V@W;/LA6C\C49FQH#^:= M-*

*X899E:Y]:QHM[[CF*IF$8,19.YB5FBN"6H6"!*;LHKGIV8[.FG<-)4X*YN# M3AH5:K8E$:DY<>3HK6-F#!K:F*&*)X5G[9D%HD06HR)R>'1Y%LB16Z?X 9*\ M\S8+9,FL826B+.*

*49X$D1IZP.LXIZ8B53E5<3Q,5_5@3SZ=4L M4"7V;1'S1$5.E89-?'O:Q+KY%O:UQL\B+$OU8DY0N\4\W"@3>G6?AYE5=%&C MIG4Y9QYHZGB^Y"XG,6HQ&,*

*<"KY]YE&7IB#^9&|%TQ42.1MPP M^DP.F7_(U/1;8HA[*V%&>GK=M0?TE[ M^\RE"!U41#4PA+XG2IO|HE)$GF4Q91^^%&5GL:+)1S#%U-P%"'6OQ11C9\FA MT7\R1=7B3^@Z+,)*

*]H-YTB1QE7W39"F6X.R*G_D[I 5 MHI8?LSJM)$G\Y:%!,:32TSRP&I77*CTUWAM"S.5*L4HC M?MY,-Q_IX#8YP52CO)RD#TP'CJF<"$B!*

*(SG]H\;C7TIQ216FX=0QTH)194I%#E\SBWO'9R?%H;@G M=V3.F2?Z/%V*;,\LT-:>Z CX\5E@2TOX6K$$IUZ-0L=UQ^0O!E.&D ?9

*BY\=Q.4L@E\DN`MXT"W1&91.GR9.[?!X03BC248D!'!>2B8EAAFS'52E.':_FI+H3;?MW+&HQTG`MR`A=Z9"Q,=G;S^<2EF<>]1/&N5$+D!&DG58N]XF"`M=0C^] C)+)6$=7RK0|*

*M6DL9PA==N_-HD2`EFO(CX":!&Y0<`M.C*@[C+*E52VH<5NA]&.0+LDS^.)O`K9]2>2)L346'D6LY5=T(SH33OHQ+%M*. (9VYD[\Y\>FTU"=*JD)\IU6$*

*M6Z]\.V>*DX!0R6OH',A+1XNZ44ZO3"]\>38'W\L1D=[SDHG%$ALBT;_!QP,"`M5P;>D1"@R$\YPC6QB_\BM_MJ6T7!FF2LE2H,X^I3OUJ!K`M53]S5>GL+O;V)F*00WTL[#;DC28$A.B=,\I9DK%3SS.E'`MEU>9*0^L7MN6RLS+!&N*0G+K[=9WTJNL?>SPP]RJ'8:`M`M"%E2E,.%:BY*BI-8H=M"2AD!KFQb+B`MQ_<#)+NJ6`>'D|) S *-"""?IF4F_KR*

*-6((=62[D=.BQ)&FV_S8-$`QS`MZR1J_(/Q.1#F!>9P[S,1& M*3;S/<1<4Z5\K'U;-M\6I4O+#I]\I4&30U?1&<['6Y$^I=C=DU>]MZ67=+36`M.N^\WI;%X8MVIS1K5BI?TC"*

*"A(_D[3S1TCH"#L(=-[_[#QW;I]K>E/\ZJL^]`M/) FXD"6NK?MZ!M$U9+UML9S)2Y8`MB/[=P8I/') A)XCM0P>MH[1)EQ49KX`MKA,LHX?*

*$$_J49:,U!NKU2%31,'IDW<;W:>BQWLCLS+)@7OKO/"SO&;G(?Z=_`M>#U&X=U7PK\(fM;,:5,NNR#H6]#A"#9RO<>=W@:_SR9?_0#%213R6DOH6%3GZ3"L975>F#GMM(S" MS[%.0K)8#/<^3Y\CX@:XIW%A\M%)F-2^5&+M]D>9XSWKR*,_%VX3#&F5>=] M@=R"=V# AK1?4_-M4Y0^QHK#]'%MVB@_],?2[$S$NE= MG/@'6CF.K^.OR+7QPQV'AZG-*

*TXI3C[W7Z^W8/0]>P6#JY!:1RT.V!X[":)R% MW1QEL"T5VP"M?T1>@P236_6KG^R7*7FL#@@3L39(*4*IE8O\/V_C?!6 -&8E M**>4\3MQ5BMW,}3-*

*4V?!D/W7QFN\XT\X7/[$/=#$QTW>MC1:>PN?,[Z.FSU4+.0:M/W)7Y1,M(K0DOD5+ M@.?%:IX_`<6$8HZT@A=9T%*/IZ6H47*IEX5S59RKH!'1RR9DCM26_*Q,Z5&A8D4V1U2*

*M=S%DA(QH>*(4I+0@(OI#!'EY"N+I5$]AWF@`R.D)T^JL$#EF)HB"K0'Z(#0RT9@_M,1+,)C//!>3(YZL980$9 +<#)+NJ6 >']DD|S`X=(;>*:'%&9)\RNFY#V`MM,1%02X"'*

*(@@^;9IR,@SS!=E\6R6=X]$H0)5`4R6]\YB<'IV=Z#_+>T],I9@=`M$GQH>_<_*"8E/& MI>`?_*Z>`K$8XW8[NA*65"Q:,_V_ME3D[$0V-<;6^`Y.?5[*

*MTHFDM;TKY]0(&Q7+:WQ_SIFIL(P4MKVMY\QXJPHI,' MB2I&;=O>?W1*4M0526Y[=],)43Q7"+M%Q=5;_439/=Y' 3GUF%,12TX@ZZPQ`MOG+C$$(D9T0+!#L9!9?*

*4<'.]AA2>Y2\.]CJ4T4Q%.7]A `#75>]&(16"HE5(( M=WUSG14"))Q06W1$,TIA"L_D2;?91&CAn=T?;U2,49I?L/I2]B*EOB'Q;)=9 MT&R#Y3 .ARAD?"1[_1=ILB?*

*<4)P#+9OQL:K<;,T/5*VGIKN4VOE\C#*VVC!HI-M-5QO:XB27ER%B1H1O"*"2/1E':ZW1/$B$]\(OX)QOGF@K.E/?8CQC0Y@UF;* M1%TK[$U886I0ZG!>*#I[%JEL0L1\RGK%I"Z?*

*8PR4UFZD5X_`%H( T%,"JSWN M6K_0;'L^G0J84 /(U !:E3WTE#C\))_26@'@2!W&7A9+(RD,RQMV+4 )H1+C MV=@D&EAT0.5;\D _0HE4C%/9#&A@2*^G?,!E@&*^SO=+^A;*

*[GN_@4TW1D8PV MPO'F9 ,6++)R7-;Z6WH8W*3V&(>_1!1:\IB\IGXQH-1CO+9U-$QQ]PR<'`M_[%TCG!B!#2%A*6S3V#/!G&&E?(S%%-I<D MW@T9BA;)83*

*)"R8"H>.!3YSB9*T5W%'XF2A'*(O5Z?6.]HR'(%9D;&"=)G'B`M\,HY*TTQ6^^UDPE;Z+^]UB+LE_83>G?%R<#Q1- MP,Y+Q. RR.XKB>K5{\C[281OFB<@RM:O.,J@_#0%*?*

*M!^LZ%56&&(&4/Y;4_L.02]2]ED:ZHQCU8UK3Y9GUC6_35^MWS5]N]"NYP6NQ M(SK8CGRL"*@4]"X.,-_<#E2EF.B6DH39])93G&SFN_`MEAA.\+*?ZY6@S'TL@EK61&*

*;RI32'^)A==B24 MKY0%5:<+0:X1:$S'\T)H17@F;2[ "_4$N. ]>9CHC2+>LR.(-(@&-N&LWIC/>`38MDDZ6D7V-AI3.7R%=]4X%/:DTEN!#)CKI1,@E'"%;**4<-RX."]@$:)0fUJ221*

*MI%W#A22OR%(\G-/MY:$OE0DT3I2N"S?]7^%)A%;+$&PU-`MJ;^.;1ZE6B5D!"KP=.5LX9R/G9L*!Q!52FQ.G 37T*NY,Z4ET,MXU7CPIV4X*

*M,Y8B5W7=J.7V68Z,R;TWXJ0*VS$WR%^AD'IH.3Z4;9:MU$5+P3;?!\T2ESC?`M7BE/W+0>*-Y=T=!WFA^S)X;4?;],>9FPEL.R:F9]T] M>1OJ&J-%LAX-$N&XN!RRSN#3\3S]!?+@8GV]19"U:UO-$Z`M3(4+T5D>Y?v?"O6JG(!K;L>$KG4#/)K%H-PU0)/K53^)_O6H=`8/BC|GU3HI:\)"KV]E+C$-[_4E+T+*-

*M^]%_N=!ANZ).Y7>)\S4*H\/I.W8FS^1_?KOU8WJR*5",)&SCH'^B^=*LL[:PNC8%/O]F?&*VF?LP>X"9&7&B.\C[$LR6%+4' M.BZ,6:(ZRR,6LI96B'BV13X-@2F/<2):X7W)6K3E)T]?*

*ZDD?N>YWK$59L;W^`M%;$*QMJB'6%GAQK&Y>FE!>G7X.)7*"]R>?:$4*-;X`WO17.!A%-/#-F$OLCEO`MA@ET#]T&7(2K/S<&>+3]U\VB]ZT?P+?!C] SHLH>^?LR"A-,%,#4";BQ_4<9*

*MJF?>B;5H%].5"%A1IQ 3.[&6F=1H[)[ Y(>O[TH;V$[VO4N@W"9(,O!H^X/7`MMC77MC5S1PK"3Y\ V\O$:L8%C8EK(698N34**(=<1,I:#L8UXT.N]@(SU4%@*

*M^3+FOOK.RU@)PW#A?L;IT:D+.(CJ3V!@?Z. M.^,\/C+(-)$U@'I[Q703]H-K>O,41S'17)-B9V80FV]6:XIU1/3`M?L@!;,3,2?7W(?*D5MP=;9?G>3+*

*MBCP3ZJ97+_C5"W[U@ELD_"O)_2S+`^$$*72?>LV$=I2FO67A5 *X*@(T*@&\% M3B[\BI.- 2>M%LZ%2#8#&AA2U4<^QQ@H2MV0N0"IS#0&EJC_LPI@:G.OVM)5`M6YH1OR8+-*

*<^K/RB\$0H-**[*@ZKR,'L'CQGOHM)#74>&TG-H>63Q8*0H/J86`MJ9KJ?J9:.#49A@Y.KJGE5-6U4-9?#.Q%Q43%\'8/U>'*NEUUS>F!12(]tYC&1*

*MSC'GKVKN1J\\L>.W3KZS[<%7V4!0Q_YK9I0D"4]D->B%@7"5;C4VQE#R,:`Z_S^AYII%TD10A7F3+[#`_]Z'WJHR^[, M\+T*9FO<=+]U4W10TBLZ6F0$]^Q?SRB@KH4GVD&W%H*

*3+SS/SS9_'VXC?,CLA(;M78+-]MFR`M>]9N*N&P^(U(DY<-UJKAY.]PE&4;3(5Z2U#OE_9")*4> L#^X3CGXGS(#/;R4#Y[]#G)-Q_@;BD)6/5_^9WOB1`M&PE-FHU?*

*0:"J1N##^3J<$]=RMW\CLK^3!@D,D 82\=F;YQ!S*9NDQV-PZI6S MY,,U[DL:+Y*C9A.I2&&C5]+IQ3L1YAG2#&*$0R?3_![\@T];4XH<>+U3=+[; M7!>GR,N1$@_"*

*[X"YIVD.=;9:>3-F3 `M3+%&'6(HG^\21#857IR3M38TI[M_WF!K'=RJQD*^^WJ0/0ZR-TW!^CW2%)?; MQ7OL8);C9@@5]1C?(&-BA,]UA.6Z&GZM;N:#C@D)#0F.?A0+',,,:""5XC2D`M)KI&1LM0A@,;-Z.9"-*

*?-*+3'@<:.!E#ZXAKOB%C0N"&@8AYTSJW";ACG0T"K=`M> 4CG@+/MR(`^])';N*:,"'&E,6T4B9EF!FC$X[3R'I`M,1A;CIN!"LEX*S5D/,VOK@AD6\A(TB&P*-BN+0\)'7B?AO@A(&,&C.*

*(_W3TR`M1$02P5_-&61Y4!V(.EF@$N/;L;/@U$3=M3:'D; MIG'<1.3+PUTAB,2'R9EKA21]HSQUfVC'NA[L7FAA),RU+COXA)#+RI^__+D)Y4)+H+ M$K0?OO]Y-*

*&C5W*%W@6A%;AHXTV4SE:F:RXBL%;(LT#". I]NW;MQ IH[_;)' M*(E?0R?Uf+#-N3.U?7*9&X=YQ77N1<^_9%TQK2)$E_J6?.T@,'/%,4KX'(K]*

*M4C*FRCSYA76W83:"7EX|.SS=6DH\V&HI['E?&$O ]fV>5)%3 K8VQT8X>T"R`MC4!,UXI#FTY,I4;Z?^B9OCL!,T$G2P?C$V&+UA*L!&:1-&0)D&(FNCXR(2G< M/2"B#SU3&-*

*;;UQBQ&75K*%CXU/A,E:I#Y/C>]9?7IZGQ6FL `L-E>;/L?+ M;:-P1-O5/48)*JZH:;#\U\MNRO. JPK1_P0MR4\QP<6O>]n?1::8$'7IEXJE&*

*MRBV!4\Q\GW!$V&)RH@42$G*/Z:UD9IC'&N_]$3AXBKS7==-.#RLP0ZV2/,"TC M@=&>*NOO**NX^A#%,0%\O=TX7ZV!?@PCKJRO= [MN>E3?X=,EW\M@IL'XBW: M(G)+O6?*

*TCL(4T88DK5L+'N<6)RKK[KVP-P#]-IZC+%X).% M)IO+?)XP.A(=)G??T/U%26WKR=T8-5X4%VVOTP(!>3;!O:OPX"=R:#>8+%M-MBWGVH^'-]23V-*

*<88K++M8NF=HMN=@1#JI.>V/^Z6.\.,;5A5:&\!T#L- D#] M>P>Q3?EMA)0?K&CNYI.\TES3;E##=J<_S;+['=-]3<:0RUM_*/9N JUQ(.XT&0VU&Y4$BGF#R+8592T0D-6L6HX"@T MA*

*IE2-$,8V!(C)U<(,3CC4L"?&.F5!#3H%R%G(0!(/-B3!\^AI54B?I3BNTGH^.TDN!J^W+6B8E,SJZ\((0CU 1$R1P+$YVU2 MXMN4F](GG?*

*L:>@0Y]!VEZ9(N&5HD%@2678.9@2SQ@9VS*36#@2XK>]J3H<)>MH)A>AT,K7`L:.Q[&AP$R8'GL?_DK8<(Y3+2W2>@)]$90Z0%$YZAVQF,RV:]$ MS@_V0W:(,^) MN&8 ;CX**

*]RAF9L1L-*LT@2RB;L5G3TSVEL1.ZW|\Z+P5>=;\79CIRVZCE$;H ML7`E$'J_IQF1=+(@_=+0-?/E:U&0)D-(GCE4A:KU;_.?.&GC57S(Q*[0$5,5G MC$,!70!A2?*

*7#7JGL5V.%O1&V.,,,56HW'.W+1HMUM\WSLUA$#;_Y(} MV(@^$:X;&R&<8=ZDVF:7(F-J.0YF>)X*]XC QSU^1<.\M4_ M3`7=*L"0A:^?RLPA)P@()V*7,!%<0NA8*

*GL'N4^":)4@|3W]\143Y=7WV$6NJ MDYSWL-=O&\LXIG)C;#OPBJR&W;*<^5(&I/^.?:N.WSP;R7Y9;^NCU^%9^RIW M<.O'QRAV@D\X2H_T.:0AYS1K-$5>%>QLS6&=QYY>]@Y&-*

*PY3Z0_4"-%D5'^[ M:.#%)LC"*5AY"^M-7& +XN?AI'MQ6RFQ|6XE%TP;BP.1_T_V4?6V_+E8RWJ M"J;1UF7#?UPT.KIDT4WVKK0]\..@,VG#)4A@FVT024D3A#Z(.G'PTT/,5>5_*

*MNDST+6S2R:MRCHAB-^VTSD88XE\O$S?B>Y0G41=4,)OO$S?B>YO4I=4,)OO$S?B>YO4I=4,)OO$S?B>YO4I

M91SAEGX9!J&Q)TY(- =*.$.0E))UV6>_Z6RP.;)34U9<+U>#ZJ-"[OL=PBFX M@ ]I>*_-7(&807P3W__NKGZTBY[>&^\%_#?H>9(X]JKF%OU++=EKH'TC0]I[ M9FS)OJ/H%05 Z/9AU:H'*XU@P:G9\UH#V\<5;#*;' 2.T7YT,T_T;JYB6,"] M1Q_$;ISBY6+7L>E C1D709'7"M5F:+=1$X/8X1;B*#GMB M%;+K@9=0P-V[WC=WO4GC>E*C-Y6--U MES3]X&Q#E:WSY5P&)[/@B-<^57.E M&'9#O^,*67<5\NKZH505FF,M"K>=Y'/[<&91N'+%7>NV$;82JP-ED#T>H6@$9^A%(V;H[65Y M[8$XP+ 5JCF;%J46^/LX? $94L$7E.@_KY\+;>VDE+K$5KK$?H;EWA^&]^9; YROX1FOF9!T0U$G]*\VG@F $H0 M+)<*/UDA:I9\MN)L(JQV75%S^,JISM M9(&6=:G%%3A[B(1M#HC$KU%9S5+B1%74U0ML,,/&=UA24T('!^<.L7 MRM]U'J*7.IGBSM%+G1E$V@CH^J!=:P]Y<@6+2"#E@6O*>M:E3H1TE>++F&JI MET!K]Z9MSWW^PK5 YLM.2^@:87#\;]\!7;P&*E8[GD!&LY4)DT#,U9PO7=C2 M3(?T*NOXP708WG/] U!+ 0(4 Q0 ( $]!"%D?P(U;0S<# '+.'P / M " 0 !E<2TR,# (T,#8S,"YH=&U02P$"% ,4 "!*@0A9 M2U2(MXDX 0! 1!( (#P @ %P-P, 97$M,C R-# V,S N>'-D M4$L! A0#% @ 2H$(61+#J&K=!P \2P T ( !)G $ M &5Q+65X,S%?,2YH=&U02P$"% ,4 "!*@0A9M]^H6.D' "%+0 #0 M @ $N> 0 97$M97@S,5\R+FAT;5!+ 0(4 Q0 ( $]!"%E- MX4FO!@8 -8E - " 4*! !E<2UE>#,R7S$N;'1M4$L% 3!@ % 4 *P$ ',&! $! end XML 63 eq-20240630_htm.xml IDEA: XBRL DOCUMENT 0001746466 us-gaap:AccountingStandardsUpdate202108Member 2024-06-30 0001746466 2023-12-31 0001746466 eq:OnoPharmaceuticalCoLtdMember eq:ResearchAndDevelopmentServicesMember eq:AssetPurchaseAgreementMember 2024-04-01 2024-06-30 0001746466 2024-01-01 2024-03-31 0001746466 eq:OnoPharmaceuticalCoLtdMember eq:UpfrontPaymentAmortizationMember eq:AssetPurchaseAgreementMember 2024-04-01 2024-06-30 0001746466 us-gaap:CommonStockMember 2024-04-01 2024-06-30 0001746466 srt:MinimumMember us-gaap:LineOfCreditMember 2019-09-30 0001746466 us-gaap:AustralianTaxationOfficeMember eq:AustralianResearchAndDevelopmentTaxIncentiveProgramMember 2024-04-01 2024-06-30 0001746466 us-gaap:ResearchAndDevelopmentExpenseMember 2023-01-01 2023-06-30 0001746466 us-gaap:EmployeeStockOptionMember 2023-01-01 2023-06-30 0001746466 2023-01-01 2023-12-31 0001746466 us-gaap:RetainedEarningsMember 2023-01-01 2023-03-31 0001746466 eq:OnoPharmaceuticalCoLtdMember eq:UpfrontPaymentAmortizationMember eq:AssetPurchaseAgreementMember 2024-01-01 2024-06-30 0001746466 eq:EmployeeStockPurchasePlanMember 2023-12-31 0001746466 us-gaap:RetainedEarningsMember 2024-03-31 0001746466 us-gaap:AccumulatedOtherComprehensiveIncomeMember 2023-01-01 2023-03-31 0001746466 us-gaap:GeneralAndAdministrativeExpenseMember 2024-01-01 2024-06-30 0001746466 eq:OnoPharmaceuticalCoLtdMember eq:AssetPurchaseAgreementMember 2022-12-05 0001746466 eq:BioconMember us-gaap:CollaborativeArrangementMember 2017-05-01 2017-05-31 0001746466 eq:OnoPharmaceuticalCoLtdMember srt:MinimumMember 2024-06-30 0001746466 eq:BioconAndSyngeneInternationalLimitedMember 2024-06-30 0001746466 eq:BioconMember 2024-01-01 2024-06-30 0001746466 eq:USTreasurySecuritiesMaturingInOneYearOrLessMember 2024-06-30 0001746466 srt:MaximumMember eq:BionizTherapeuticsIncMember 2022-02-14 2022-02-14 0001746466 us-gaap:EmployeeStockOptionMember 2024-04-01 2024-06-30 0001746466 us-gaap:AccumulatedOtherComprehensiveIncomeMember 2024-06-30 0001746466 srt:MinimumMember 2024-01-01 2024-06-30 0001746466 eq:BioconMember 2017-05-01 2019-11-30 0001746466 2019-09-01 2019-09-30 0001746466 eq:RepricedOptionsMember eq:GeneralAndAdministrativeAndResearchAndDevelopmentExpenseMember 2024-01-01 2024-06-30 0001746466 srt:MaximumMember eq:USTreasurySecuritiesMaturingInOneYearOrLessMember 2023-12-31 0001746466 us-gaap:USTreasurySecuritiesMember 2024-06-30 0001746466 us-gaap:CommonStockMember 2023-07-01 2023-07-31 0001746466 srt:MaximumMember eq:USTreasurySecuritiesMaturingInOneYearOrLessMember 2024-06-30 0001746466 us-gaap:FairValueInputsLevel1Member 2023-12-31 0001746466 eq:RepricedOptionsMember eq:GeneralAndAdministrativeAndResearchAndDevelopmentExpenseMember 2024-04-01 2024-06-30 0001746466 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DE 82-1554746 2223 Avenida de la Playa Suite 105 La Jolla CA 92037 858 240-1200 Common Stock, par value $0.0001 per share EQ NASDAQ Yes Yes Non-accelerated Filer true false false 35424388 11057000 23216000 22242000 17650000 5893000 3735000 2695000 4748000 41887000 49349000 592000 796000 329000 315000 53000 70000 42861000 50530000 4486000 4707000 6903000 6697000 8430000 15729000 350000 440000 20169000 27573000 259000 384000 20428000 27957000 0.0001 0.0001 200000000 200000000 35424388 35424388 35254752 35254752 3000 3000 210185000 208170000 251000 140000 -188006000 -185740000 22433000 22573000 42861000 50530000 13853000 9124000 24542000 18003000 10808000 9610000 20551000 18882000 3145000 3105000 6883000 6820000 13953000 12715000 27434000 25702000 -100000 -3591000 -2892000 -7699000 259000 491000 371000 627000 811000 1266000 197000 -112000 -185000 -291000 568000 256000 626000 484000 468000 -3335000 -2266000 -7215000 0 8000 0 68000 468000 -3343000 -2266000 -7283000 -6000 -36000 -28000 59000 -166000 71000 139000 205000 -172000 35000 111000 264000 296000 -3308000 -2155000 -7019000 0.01 -0.1 -0.06 -0.21 0.01 -0.1 -0.06 -0.21 35292035 34449769 35273394 34432057 36589774 34449769 35273394 34432057 34414149 3000 204268000 76000 -172405000 31942000 1038000 1038000 229000 229000 -3940000 -3940000 34414149 3000 205306000 305000 -176345000 29269000 154351 86000 86000 934000 934000 35000 35000 -3343000 -3343000 34568500 3000 206326000 340000 -179688000 26981000 35254752 3000 208170000 140000 -185740000 22573000 972000 972000 283000 283000 -2734000 -2734000 35254752 3000 209142000 423000 -188474000 21094000 169636 91000 91000 952000 952000 -172000 -172000 468000 468000 35424388 3000 210185000 251000 -188006000 22433000 -2266000 -7283000 67000 62000 1924000 1972000 -159000 -270000 180000 519000 597000 -7298000 -4882000 2159000 905000 -2008000 2421000 -203000 -930000 228000 332000 11000 8000 -8070000 -14210000 81000 17601000 37181000 13500000 27000000 -4182000 -10181000 9133000 91000 86000 91000 -9047000 2000 -45000 -12159000 -33483000 23216000 59107000 11057000 25624000 1. Organization and Accounting Pronouncements Description of Business Equillium, Inc. (the Company) was incorporated in the state of Delaware on <span style="font-size:10pt;font-family:Times

*New Roman;">March 16, 2017, The Company is a clinical-stage biotechnology company leveraging a deep understanding of immunobiology to develop novel therapeutics to treat severe autoimmune and inflammatory (immuno-inflammatory) disorders with high unmet medical need. The Company's strategy is focused on advancing the clinical development of its product candidates, including potentially pursuing additional indications and acquiring new product candidates and platforms to expand its pipeline. The Company intends to commercialize its product candidates either independently or through partnerships or otherwise monetize its pipeline through strategic transactions. The Company's current clinical-stage product candidates consist of EQ101 and itolizumab (EQ001). EQ101 is a clinical-stage, first-in-class, selective tri-specific inhibitor of IL-2, IL-9 and IL-15, key disease-driving, clinically validated cytokine targets aimed at addressing unmet needs across a range of immuno-inflammatory indications. Itolizumab (EQ001) is a clinical-stage, first-in-class anti-CD6 monoclonal antibody that selectively targets the CD6-ALCAM signaling pathway to downregulate pathogenic T effector cells while preserving T regulatory cells critical for maintaining a balanced immune response. This pathway plays a central role in modulating the activity and trafficking of T cells that drive a number of immuno-inflammatory diseases. The Company is also engaged in the discovery and optimization of additional peptide-based product candidates that selectively target multiple cytokines and is currently advancing the development of EQ302, a preclinical-stage, first-in-class, selective bi-specific inhibitor of IL-15 and IL-21 for oral delivery. The Company's novel and differentiated pipeline of first-in-class immunology assets has the potential to address unmet medical needs in numerous areas, including dermatology, gastroenterology, rheumatology, hematology, transplant science, oncology and pulmonology. The Company is focused on developing EQ101, EQ302 and itolizumab (EQ001) as potential best-in-class, disease modifying treatments for multiple severe immuno-inflammatory disorders. From inception through June 30, 2024, the Company has devoted substantially all of its efforts to organizing and staffing the Company, business planning, raising capital, in-licensing rights to itolizumab (EQ001), conducting non-clinical research, including the initial preclinical development of EQ302, filing three Investigational New Drug applications (INDs), conducting clinical development of EQ101, EQ102 and itolizumab (EQ001), conducting chemistry, manufacturing and controls (CMC) activities in preparation for a potential biologics license application (BLA) filing for itolizumab, conducting formulation development work of our product candidates, conducting business development activities such as the acquisition of Bioniz Therapeutics, Inc. (Bioniz), the Asset Purchase Agreement with Ono Pharmaceutical Co., Ltd. (Ono) and other transactions not completed, initiating a stock repurchase program, and the general and administrative activities associated with operating a public company. In addition, the Company has not generated revenues from product sales, milestone payments, or royalties, and the sales and income potential of its business is unproven. Liquidity and Business Risks As of June 30, 2024, the Company had $33.3 million in cash, cash equivalents and short-term investments. The Company has incurred significant operating losses and negative cash flows from operations. The Company expects to use its cash, cash equivalents, and short-term investments primarily for clinical development, non-clinical research, CMC activities, formulation and device development activities, product supply, potential acquisition of new products, potential repurchases of shares of its common stock under its stock repurchase program, legal and other regulatory compliance, employee compensation and related expenses, insurance premiums, working capital and other general overhead costs. The Company does not expect to generate any revenues from product sales unless and until the Company successfully completes development and obtains regulatory approval of any of its product candidates, which is unlikely to happen within the next 12 months, if ever. Accordingly, until such time as the Company can generate significant revenue from sales of its product candidates, if ever, the Company expects to finance its cash needs through a combination of equity offerings, debt financings, and collaboration and license agreements, such as its Asset Purchase Agreement with Ono. However, the Company may not be able to secure additional financing or enter into such other arrangements in a timely manner or on favorable terms, if at all. As a result of the conflict between Russia and Ukraine, the conflict in the Middle East, bank failures, inflationary pressures on the economy and monetary policy responses taken by government agencies and other macroeconomic factors, the global credit and financial markets have experienced extreme volatility, including diminished liquidity and credit availability, declines in consumer confidence, declines in economic growth and uncertainty about economic stability. There can be no assurance that further deterioration in credit and financial markets and confidence in economic conditions will not occur. If equity and credit markets deteriorate, it may make any necessary debt or equity financing more difficult to obtain, more costly and/or more dilutive. The Company's failure to raise capital or enter into such other arrangements when needed would have a negative impact on the Company's financial condition and could force the Company to delay, reduce or terminate its research and development programs or other operations, or grant rights to develop and market product candidates that the Company would otherwise prefer to develop and market itself. If Ono does not exercise its option, management believes that the Company's cash, cash equivalents and short-term investments as of June 30, 2024, will be sufficient to fund operations for at least the next 12 months from the date this Quarterly Report on Form 10-Q is filed with the Securities and Exchange Commission (SEC), based on certain assumptions. Specifically, management's projected cash runway assumes Ono continues to fund itolizumab (EQ001) development costs through October 2024, the Company pauses further development of a pre-filled syringe presentation for itolizumab (EQ001) and the Company pauses further CMC studies and other activities in preparation for a potential BLA filing for itolizumab (EQ001) without incurring additional costs. It also assumes no further repurchases of stock under the Company's stock repurchase program, the reduction of certain discretionary compensation expenses and the elimination of non-essential discretionary expenditures, including travel. If Ono exercises its option, management believes that the Company's cash, cash equivalents and short-term investments as of June 30, 2024, including the proceeds received from the exercise of Ono's option, will be sufficient to fund the Company's operations for at least the next 12 months from the date of this filing without implementing or taking into account any of the aforementioned actions or assumptions. Basis of Presentation The accompanying condensed consolidated financial statements have been prepared in accordance with U.S. generally accepted accounting principles (GAAP) and the rules and regulations of the SEC related to a quarterly report on Form 10-Q. Any reference in these notes to applicable guidance is meant to refer to GAAP as found in the Accounting Standards Codification (ASC) and Accounting Standards Updates (ASU) promulgated by the Financial Accounting Standards Board (FASB). Certain information and note disclosures normally included in annual financial statements prepared in accordance with GAAP have been condensed or omitted pursuant to those rules and regulations. The condensed consolidated financial statements reflect all adjustments which, in the opinion of management, are necessary for a fair statement of the results for the periods presented. All such adjustments are of a normal and recurring nature. The operating results presented in these condensed consolidated financial statements are not necessarily indicative of the results that may be expected for any future periods. These condensed consolidated financial statements should be read in conjunction with the audited financial statements and the notes thereto for the year ended December 31, 2023 included in the Company's Annual Report on Form 10-K filed with the SEC on March 25, 2024. Reclassifications Certain reclassifications have been made to prior-year amounts to conform to the current period presentation. Principles of Consolidation The accompanying condensed consolidated financial statements include the accounts of the Company and its wholly-owned subsidiaries. All intercompany transactions and balances have been eliminated in consolidation. Foreign Currency Translation The Company's wholly-owned subsidiary in Australia uses its local currency as its functional currency. Assets and liabilities are translated into U.S. dollars at quarter-end exchange rates and revenues and expenses are translated at average exchange rates during the quarter and year-to-date periods. Foreign currency translation adjustments for the reported periods are included in accumulated other comprehensive (loss) income, net in the Company's condensed consolidated statements of comprehensive loss, and the cumulative effect is included in accumulated other comprehensive income in the stockholders' equity section of the Company's condensed consolidated balance sheets. Recently Issued and Adopted Accounting Pronouncements In October 2021, the FASB issued ASU 2021-08, Business Combinations (Topic 805): Accounting for Contract Assets and Contract Liabilities from Contracts with Customers, which requires an acquirer to recognize and measure contract assets and liabilities acquired in a business combination in accordance with Revenue from Contracts with Customers (Topic 606) rather than adjust them to fair value at the acquisition date. This update is effective beginning with the Company's 2024 fiscal year annual reporting period. The Company adopted ASU 2021-08 on January 1, 2024 on a prospective basis. The adoption of this standard did not have a material impact on the Company's condensed consolidated financial statements. In November 2023, the FASB issued ASU 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures, which updates reportable segment disclosure requirements primarily through enhanced disclosures about significant segment expenses. The amendments are effective for fiscal years beginning after December 15, 2023, and for interim periods within fiscal years beginning after December 15, 2024. Early adoption is permitted. The amendments should be applied retrospectively to all prior periods presented in the financial statements. The Company is currently assessing the impact this standard will have on the Company's condensed consolidated financial statements. In December 2023, the FASB issued ASU 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures. ASU 2023-09 requires annual disclosures of specific categories in the rate reconciliation, additional information for reconciling items that meet a quantitative threshold and a disaggregation of income taxes paid, net of*

*refunds. ASU 2023-09 also eliminates certain existing disclosure requirements related to uncertain tax positions and unrecognized deferred tax liabilities. ASU 2023-09 is effective for the Company beginning with the Company's Annual Report on Form 10-K for the year ending December 31, 2025. Early adoption is permitted. ASU 2023-09 should be applied prospectively. Retrospective adoption is permitted. The Company is currently assessing the impact this standard will have on the Company's condensed consolidated financial statements. No other new accounting pronouncements or legislation issued or effective as of June 30, 2024 have had, or are expected to have, a material impact on the Company's condensed consolidated financial statements. DE 2017-03-16 33300000 Recently Issued and Adopted Accounting Pronouncements  In October 2021, the FASB issued ASU 2021-08, Business Combinations (Topic 805): Accounting for Contract Assets and Contract Liabilities from Contracts with Customers, which requires an acquirer to recognize and measure contract assets and liabilities acquired in a business combination in accordance with Revenue from Contracts with Customers (Topic 606) rather than adjust them to fair value at the acquisition date. This update is effective beginning with the Company's 2024 fiscal year annual reporting period. The Company adopted ASU 2021-08 on January 1, 2024 on a prospective basis. The adoption of this standard did not have a material impact on the Company's condensed consolidated financial statements.  In November 2023, the FASB issued ASU 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures, which updates reportable segment disclosure requirements primarily through enhanced disclosures about significant segment expenses. The amendments are effective for fiscal years beginning after December 15, 2023, and for interim periods within fiscal years beginning after December 15, 2024. Early adoption is permitted. The amendments should be applied retrospectively to all prior periods presented in the financial statements. The Company is currently assessing the impact this standard will have on the Company's condensed consolidated financial statements. In December 2023, the FASB issued ASU 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures. ASU 2023-09 requires annual disclosures of specific categories in the rate reconciliation, additional information for reconciling items that meet a quantitative threshold and a disaggregation of income taxes paid, net of refunds. ASU 2023-09 also eliminates certain existing  disclosure requirements related to uncertain tax positions and unrecognized deferred tax liabilities. ASU 2023-09 is effective for the Company beginning with the Company's Annual Report on Form 10-K for the year ending December 31, 2025. Early adoption is permitted. ASU 2023-09 should be applied prospectively. Retrospective adoption is permitted. The Company is currently assessing the impact this standard will have on the Company's condensed consolidated financial statements. No other new accounting pronouncements or legislation issued or effective as of June 30, 2024 have had, or are expected to have, a material impact on the Company's condensed consolidated financial statements. true 2024-01-01 true 2. Summary of Significant Accounting Policies Use of Estimates  The preparation of the Company's condensed consolidated financial statements requires the Company to make estimates and assumptions that impact the reported amounts of assets, liabilities and expenses and the disclosure of contingent assets and liabilities in the condensed consolidated financial statements and accompanying notes. Significant estimates in the Company's condensed consolidated financial statements relate to accrued research and development expense, expected refunds from the Australian Taxation Office for eligible research and development activities, revenue recognition and the valuation of equity awards. Management evaluates its estimates on an ongoing basis. Although estimates are based on the Company's historical experience, knowledge of current events, and actions it may undertake in the future, actual results may ultimately materially differ from these estimates and assumptions.  Concentration of Credit Risk and Off-Balance Sheet Risk Financial instruments which potentially subject the Company to significant concentration of credit risk consist of cash and cash equivalents and short-term investments. The Company maintains deposits in federally insured financial institutions in which the majority of deposits are in excess of federally insured limits. The Company has not experienced any losses in such accounts, and management believes that the Company is not exposed to significant credit risk due to the financial position of the depository institutions in which those deposits are held. The Company's investment policy includes guidelines for the quality of the related institutions and financial instruments and defines allowable investments that the Company may invest in, which the Company believes minimizes the exposure to concentration of credit risk. Comprehensive Loss The Company is required to report all components of comprehensive loss, including net loss, in the condensed consolidated financial statements in the period in which they are recognized. Comprehensive loss is defined as the change in equity during a period from transactions and other events and circumstances from non-owner sources, including unrealized gains and losses on investments and foreign currency translation gains and losses. Other comprehensive income, net includes unrealized gains or losses on short-term investments as well as foreign currency translation gains or losses. Cash and Cash Equivalents Cash and cash equivalents include cash in readily available checking and savings accounts, and money market funds. The Company considers all highly liquid investments with an original maturity of three months or less from the date of purchase to be cash equivalents. At June 30, 2024 and December 31, 2023, the Company's cash and cash equivalents were primarily comprised of money market funds. Short-Term Investments Available-for-sale securities are carried at fair value, with the unrealized gains and losses reported in comprehensive loss. The amortized cost of available-for-sale debt securities is adjusted for amortization of premiums and accretion of discounts to maturity. Such amortization and accretion are included in interest income. Realized gains and losses and declines in value judged to be other-than-temporary, if any, on available-for-sale securities are included in other income or expense. The cost of securities sold is based on the specific identification method. Interest and dividends on securities classified as available-for-sale are included in interest income. Accounts Receivable Accounts receivable includes trade accounts receivables from the Ono Asset Purchase Agreement (see Note 8). Reimbursable costs that have not been invoiced as of the balance sheet date are recorded as unbilled accounts receivable. As of June 30, 2024 and December 31, 2023, the Company had unbilled accounts receivable totaling $5.9 million and $3.7 million, respectively, classified as accounts receivable on its condensed consolidated balance sheet. The Company makes judgments as to its ability to collect outstanding receivables and provide an allowance for receivables when collection becomes doubtful. Allowance for credit risk for accounts receivable is established based on various factors including credit profiles of the Company's customers, historical payments and current economic trends. The Company reviews its allowance for accounts receivable by assessing individual accounts receivable over a specific aging and amount. The estimate of expected credit losses is based on information about past events, current economic  conditions, and forecasts of future economic conditions that affect the collectability. Accounts receivable is written-off on a case by case basis, net of any amounts that may be collected. As of June 30, 2024 and December 31, 2023, no credit losses have been recorded by the Company. Prepaid Expenses and Other Current Assets    <span style="color:#000000;white-*

space:pre-wrap;font-size:10pt;font-family:Times New Roman;min-width:fit-content;">Prepaid expenses and other current assets consisted of the following (in thousands): <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:100.0%;border-collapse:separate;margin-right:auto;"><tr style="visibility:collapse;"><td style="width:68.054%;"></td><td style="width:1%;"></td><td style="width:13.143%;"></td><td style="width:1%;"></td><td style="width:1.66%;"></td><td style="width:1%;"></td><td style="width:13.143%;"></td><td style="width:1%;"></td></tr><tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;"><td style="vertical-align:bottom;"> </td><td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> June 30, </td><td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td><td style="vertical-align:bottom;"> </td><td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> December 31, </td><td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td></tr><tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;"><td style="vertical-align:bottom;"> </td><td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> 2024 </td><td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td><td style="vertical-align:bottom;text-align:left;"> </td><td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> 2023 </td><td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td></tr><tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"><td style="white-space:pre-wrap;vertical-align:middle;"> Australian research and development tax incentive </td><td style="white-space:nowrap;vertical-align:middle;"> $</span></p></td><td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">692</span></p></td><td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td><td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td><td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td><td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 2,054 </td><td style="white-space:nowrap;vertical-align:middle;"> </td></tr><tr style="height:10pt;background-color:#ffffff;word-break:break-word;"><td style="white-space:pre-wrap;vertical-align:middle;"> Prepaid clinical development </td><td style="white-space:nowrap;vertical-align:middle;"> </td><td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 556 </td><td style="white-space:nowrap;vertical-align:middle;"> </td><td style="white-space:pre-wrap;vertical-align:bottom;"> </td><td style="white-space:nowrap;vertical-align:middle;"> </td><td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 1,008 </td><td style="white-space:nowrap;vertical-align:middle;"> </td></tr><tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"><td style="white-space:pre-wrap;vertical-align:middle;"> Prepaid insurance </td><td style="white-space:nowrap;vertical-align:middle;"> </td><td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 250 </td><td style="white-space:nowrap;vertical-align:middle;"> </td><td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td><td style="white-space:nowrap;vertical-align:middle;"> </td><td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 532 </td><td style="white-space:nowrap;vertical-align:middle;"> </td></tr><tr style="height:10pt;background-color:#ffffff;word-break:break-word;"><td style="white-space:pre-wrap;vertical-align:middle;"> Other receivables </td><td style="white-space:nowrap;vertical-align:bottom;"> </td><td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 407 </td><td style="white-space:nowrap;vertical-align:bottom;"> </td><td style="white-space:pre-wrap;vertical-align:bottom;"> </td><td style="white-space:nowrap;vertical-align:bottom;"> </td><td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 497 </td><td style="white-space:nowrap;vertical-align:bottom;"> </td></tr><tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"><td style="white-space:pre-wrap;vertical-align:middle;"> Prepaid other </td><td style="white-space:nowrap;vertical-align:middle;"> </td><td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 473 </td><td style="white-space:nowrap;vertical-align:middle,"> </td><td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td><td style="white-space:nowrap;vertical-align:middle;"> </td><td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 422 </td><td style="white-space:nowrap;vertical-align:middle;"> </td></tr><tr style="height:10pt;background-color:#ffffff;word-break:break-word;"><td style="white-space:pre-wrap;vertical-align:middle;"> Other current assets </td><td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td><td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 317 </td><td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td><td style="white-space:pre-wrap;vertical-align:bottom;"> </td><td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td><td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 235 </td><td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td></tr><tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"><td style="white-space:pre-wrap;vertical-align:middle;"> Total prepaid expenses and other current assets </td><td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $</span></p></td><td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">2,695</span></p></td><td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td><td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td><td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td><td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 4,748 </td><td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td></tr></table> <p style="font-

size:10pt;margin-top:9pt;font-family:Times New Roman;margin-bottom:0;text-align:left;">Property and Equipment  Property and equipment is stated at cost and depreciated using the straight-line method over the estimated useful lives of the assets (generally three to five years).  Leases The Company determines if an arrangement is a lease at inception. Lease right-of-use assets represent the Company's right to use an underlying asset for the lease term and lease liabilities represent the Company's obligation to make lease payments arising from the lease. For operating leases with an initial term greater than 12 months, the Company recognizes operating lease right-of-use assets and operating lease liabilities based on the present value of lease payments over the lease term at the commencement date. Operating lease right-of-use assets are comprised of the lease liability plus any lease payments made and excludes lease incentives. Lease terms include options to renew or terminate the lease when the Company is reasonably certain that the renewal option will be exercised or when it is reasonably certain that the termination option will not be exercised. For the Company's operating leases, if the interest rate used to determine the present value of future lease payments is not readily determinable, the Company estimates its incremental borrowing rate as the discount rate for the lease. The Company's incremental borrowing rate is estimated to approximate the interest rate on a collateralized basis with similar terms and payments, and in similar economic environments. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The Company has elected the practical expedient to not separate lease and non-lease components. Impairment of Long-Lived Assets Long-lived assets consist primarily of property and equipment. An impairment loss is recorded if and when events and circumstances indicate that assets might be impaired and the undiscounted cash flows estimated to be generated by those assets are less than the carrying amount of those assets. While the Company's current and historical operating losses and negative cash flows are indicators of impairment, management believes that future cash flows to be received support the carrying value of its long-lived assets and, accordingly, has not recognized any impairment losses since inception. Accrued Research and Development Expense  The Company is required to estimate its expenses resulting from its obligations under contracts with vendors, consultants and contract research organizations, in connection with conducting research and development activities. The financial terms of these contracts are subject to negotiations, which vary from contract to contract and may result in payment flows that do not match the periods over which materials or services are provided under such contracts. The Company reflects research and development expenses in its condensed consolidated financial statements by matching those expenses with the period in which services and efforts are expended. The Company accounts for these expenses according to the progress of the preclinical or clinical study as measured by the timing of various aspects of the study or related activities. The Company determines accrual estimates through review of the underlying contracts along with preparation of financial models taking into account discussions with research and other key personnel as to the progress of studies, or other services being conducted. During the course of a study, the Company adjusts its rate of expense recognition if actual results differ from its estimates. The Company classifies its estimates for accrued research and development expenses as accrued expenses on the accompanying condensed consolidated balance sheet. Australian Research and Development Tax Incentive Equillium Australia Pty Ltd (Equillium Australia), a wholly-owned subsidiary of Equillium, Inc., is eligible under the Australian Research and Development Tax Incentive Program (the Tax Incentive) to obtain a cash refund from the Australian Taxation Office (ATO) for eligible research and development expenditures. The cash refund is received by Equillium Australia upon filing of a Tax Incentive claim in connection with Equillium Australia's annual income tax return.  The Tax Incentive is a self-assess program whereby Equillium Australia must assess each year (i) if the entity is eligible, (ii) if the specific research and development activities are eligible and (iii) if the individual research and development expenditures have nexus to such research and development activities. Equillium Australia evaluates its eligibility under the Tax Incentive as of each balance sheet date based on the most current and relevant data available. Equillium Australia is able to continue to claim refunds under the Tax Incentive for as long as it remains eligible and continues to incur eligible research and development expenditures.  Although Equillium Australia believes that it has complied with all relevant conditions of eligibility under the program for all periods claimed, the ATO has the right to review Equillium Australia's qualifying programs and related expenditures for a period of up to four years. Additionally, the period open for review is indefinite if the ATO suspects fraud. If such a review were to occur, the ATO may have different interpretations of certain eligibility requirements. If the ATO disagreed with Equillium Australia's assessments and any related subsequent appeals, it could require adjustment to and potential repayment of current or previous years' claims already received. If Equillium Australia was unable to demonstrate a reasonably arguable position taken on such claims, the ATO could also assess penalties and interest on potential adjustment amounts. The Company has not provided any allowance for any such potential adjustments, should they occur in the future.  The estimated Tax Incentive refund amounts are recognized as a reduction to research and development expense when there is reasonable assurance that the Tax Incentive refund amounts will be received, the relevant expenditure has been incurred, and the amount can be reliably measured. During the three months ended June 30, 2024 and 2023, the Company recorded $0.4 million and $0.5 million, respectively, as a reduction to research and development expenses related to the Tax Incentive. During the six months ended June 30, 2024 and 2023, the Company recorded $1.4 million and $1.2 million, respectively, as a reduction to research and development expenses related to the Tax Incentive. The Company classifies its estimate for the Tax Incentive as prepaid expenses and other current assets on the accompanying condensed consolidated balance sheet. As of June 30, 2024 and December 31, 2023, the Company recorded $0.7 million and $2.1 million within prepaid and other current assets attributed to the Tax Incentive, respectively.  Revenue Recognition The Company recognizes revenue in a manner that depicts the transfer of control of a product or a service to a customer and reflects the amount of the consideration the Company is entitled to receive in exchange for such product or service. In doing so, the Company follows a five-step approach: (i) identify the contract with a customer, (ii) identify the performance obligations in the contract, (iii) determine the transaction price, (iv) allocate the transaction price to the performance obligations, and (v) recognize revenue when (or as) the customer obtains control of the product or service. The Company considers the terms of a contract and all relevant facts and circumstances when applying the revenue recognition standard. The Company applies the revenue recognition standard, including the use of any practical expedients, consistently to contracts with similar characteristics and in similar circumstances. A customer is a party that has entered into a contract with the Company, where the purpose of the contract is to obtain a product or a service that is an output of the Company's ordinary activities in exchange for consideration. To be considered a contract, (i) the contract must be approved (in writing, orally, or in accordance with other customary business practices), (ii) each party's rights regarding the product or the service to be transferred can be identified, (iii) the payment terms for the product or the service to be transferred can be identified, (iv) the contract must have commercial substance (that is, the risk, timing or amount of future cash flows is expected to change as a result of the contract), and (v) it is probable that the Company will collect substantially all of the consideration to which it is entitled to receive in exchange for the transfer of the product or the service.  A performance obligation is defined as a promise to transfer a product or a service to a customer. The Company identifies each promise to transfer a product or a service (or a bundle of products or services, or a series of products and services that are substantially the same and have the same pattern of transfer) that is distinct. A product or a service is distinct if both (i) the customer can benefit from the product or the service either on its own or together with other resources that are readily available to the customer and (ii) the Company's promise to transfer the product or the service to the customer is separately identifiable from other promises in the contract. Each distinct promise to transfer a product or a service is a unit of accounting for revenue recognition. If a promise to transfer a product or a service is not separately identifiable from other promises in the contract, such promises should be combined into a single performance obligation.  The transaction price is the amount of consideration the Company is entitled to receive in exchange for the transfer of control of a product or a service to a customer. To determine the transaction price, the Company considers the existence of any significant financing component, the effects of any variable elements, noncash considerations and consideration payable to the customer. If a significant financing component exists, the transaction price is adjusted for the time value of money. If an element of variability exists,<span

*style="color:#000000;white-space:pre-wrap;font-size:10pt;font-family:Times New Roman;min-width:fit-content;"> the Company must estimate the consideration it expects to receive and uses that amount as the basis for recognizing revenue as the product or the service is transferred to the customer. There are two methods for determining the amount of variable consideration: (i) the expected value method, which is the sum of probability-weighted amounts in a range of possible consideration amounts, and (ii) the mostly likely amount method, which identifies the single most likely amount in a range of possible consideration amounts. If a contract has multiple performance obligations, the Company allocates the transaction price to each distinct performance obligation in an amount that reflects the consideration the Company is entitled to receive in exchange for satisfying each distinct performance obligation. For each distinct performance obligation, revenue is recognized when (or as) the Company transfers control of the product or the service applicable to such performance obligation. In those instances where the Company first receives consideration in advance of satisfying its performance obligation, the Company classifies such consideration as deferred revenue until (or as) the Company satisfies such performance obligation. In those instances where the Company first satisfies its performance obligation prior to its receipt of consideration, the consideration is recorded as accounts receivable. The Company expenses incremental costs of obtaining and fulfilling a contract as and when incurred if the expected amortization period of the asset that would be recognized is one year or less, or if the amount of the asset is immaterial. Otherwise, such costs are capitalized as contract assets if they are incremental to the contract and amortized to expense proportionate to revenue recognition of the underlying contract. Contract Assets The Company does not have material amounts of contract assets since revenue is recognized as control of goods is transferred or as services are performed. There are a small number of research and development services that may occur over a period of time, but that period of time is generally very short in duration. Any contract assets that may arise are recorded in accounts receivable in the Company's condensed consolidated balance sheet net of an allowance for credit losses. The Company's contract assets include trade accounts receivables from the Ono Asset Purchase Agreement (see Note 8). Reimbursable costs that have not been invoiced as of the balance sheet date are recorded as unbilled accounts receivable. As of June 30, 2024 and December 31, 2023, the Company had unbilled accounts receivable totaling $5.9 million and $3.7 million, respectively, classified as accounts receivable on its condensed consolidated balance sheets. Contract Liabilities The Company's contract liabilities consist of advance payments and deferred revenue. The Company classifies advance payments and deferred revenue as current or noncurrent based on the timing of when it expects to recognize revenue. Generally, all contract liabilities are expected to be recognized within one year and are included in deferred revenue in the Company's condensed consolidated balance sheet. The noncurrent portion of deferred revenue is included and separately disclosed in the Company's condensed consolidated balance sheet. Acquired In-Process Research and Development Expense The Company has acquired, and may continue to acquire, the rights to develop new product candidates. Payments to acquire a new product candidate, as well as future milestone payments associated with asset acquisitions in which contingent payments are resolved are immediately expensed as acquired in-process research and development provided that the product candidate has not achieved regulatory approval for marketing and, absent obtaining such approval, has no alternative future use. Research and Development Research and development expenses include salaries and related overhead expenses, non-cash stock-based compensation expense, external research and development expenses incurred under arrangements with third parties, costs of services performed by consultants and contract research organizations, regulatory costs including those related to preparing and filing INDs with the FDA, pharmacovigilance costs related to drug safety monitoring and reporting, and external expenses related to CMC, formulation and device development, and supply of drug product. Research and development costs are expensed as incurred. Patent Costs The Company expenses all costs as incurred in connection with patent applications (including direct application fees, and the legal and consulting expenses related to making such applications) and such costs are included in general and administrative expenses in the condensed consolidated statement of operations. Stock-Based Compensation The Company measures employee and non-employee stock-based awards, including stock options and stock purchase rights, at grant-date fair value and records compensation expense on a straight-line basis over the vesting period of the award. The Company uses the Black-Scholes option pricing model to value its stock option awards. Estimating the fair value of stock option awards requires management to apply judgment and make estimates of certain assumptions, including the volatility of the Company's common stock, the expected term of the Company's stock options, the expected dividend yield and the fair value of the Company's common stock on the measurement date. As a result, if factors change and management uses different assumptions, stock-based compensation expense could be materially different for future awards. Income Taxes The Company accounts for income taxes under the asset and liability method, which requires the recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the condensed consolidated financial statements. Under this method, deferred tax assets and liabilities are determined on the basis of the differences between the condensed consolidated financial statements and tax basis of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse. The effect of a change in tax rates on deferred tax assets and liabilities is recognized in income in the period that includes the enactment date. The Company recognizes deferred tax assets to the extent that the Company believes these assets are more likely than not to be realized. In making such a determination, management considers all available positive and negative evidence, including future reversals of existing taxable temporary differences, projected future taxable income, tax-planning strategies, and results of recent operations. If management determines that the Company would be able to realize its deferred tax assets in the future in excess of their net recorded amount, management would make an adjustment to the deferred tax asset valuation allowance, which would reduce the provision for income taxes. Pursuant to the Internal Revenue Code of 1986, as amended (IRC), specifically Sections 382 and 383, the Company's ability to use tax attribute carryforwards to offset future taxable income is limited if the Company experiences a cumulative change in ownership of more than 50% within a three-year testing period. The Company has not completed an ownership change analysis pursuant to IRC Section 382 subsequent to June 30, 2023 and may also experience ownership changes in the future as a result of subsequent shifts in stock ownership. If ownership changes within the meaning of IRC Section 382 are identified as having occurred, the amount of remaining tax attribute carryforwards available to offset future taxable income and income tax expense in future years may be significantly restricted or eliminated, including those acquired through Bioniz. Further, the Company's deferred tax assets associated with such tax attributes could be significantly reduced or eliminated upon realization of an ownership change within the meaning of IRC Section 382. If eliminated, the related asset would be removed from the deferred tax asset schedule, with a corresponding reduction in the valuation allowance. Additionally, limitations on the utilization of the Company's tax attribute carryforwards can increase the amount of taxable income and current income tax expense recognized. Due to the existence of the valuation allowance, ownership change limitations that are not significant may not impact the Company's effective tax rate. The Tax Cuts and Jobs Act of 2017 amended IRC Section 174 to eliminate the immediate expensing of research and experimental (R&E) expenditures for amounts paid or incurred in tax years beginning after December 31, 2021. The rules of IRC Section 174, as amended, require taxpayers to charge their R&E expenditures and software development costs (collectively, R&E expenditures) to a capital account. Capitalized costs are required to be amortized over five or fifteen years for research performed within the United States or foreign jurisdictions, respectively.<span style="color:#000000;white-space:pre-wrap;font-size:10pt;font-family:Times New*

Roman;min-width:fit-content;"> The Company records uncertain tax positions on the basis of a two-step process whereby (1) management determines whether it is more likely than not that the tax positions will be sustained on the basis of the technical merits of the position and (2) for those tax positions that meet the more- likely-than-not recognition threshold, management recognizes the largest amount of tax benefit that is more than 50 percent likely to be realized upon ultimate settlement with the related tax authority. The Company recognizes interest and penalties related to unrecognized tax benefits within income tax expense. Any accrued interest and penalties are included within the related tax liability. Net Income (Loss) per Share Basic net income (loss) per share is calculated by dividing the net income (loss) by the weighted-average number of common shares outstanding for the period. Diluted net income (loss) per share is calculated by dividing the net income (loss) by the sum of the weighted average number of common shares outstanding and potentially dilutive common shares outstanding for the period. The Company's potentially dilutive securities include outstanding options under the Company's 2018 Equity Incentive Plan, 2024 Inducement Plan and outstanding warrants to purchase common stock. Potentially dilutive common shares are only included when their effect is dilutive. In loss periods, basic and diluted loss per share are identical since the effect of potentially dilutive securities is anti-dilutive and therefore excluded. Potentially dilutive common shares from options and warrants are determined using the average share price for each period under the treasury stock method. In addition, proceeds from exercises of options and warrants and the average amount of unrecognized compensation expenses are assumed to be used to repurchase shares. The following table presents the weighted-average number of common shares used to calculate basic and diluted net income (loss) per share:  <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:100.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:45.52%;"></td> <td style="width:1%;"></td> <td style="width:10.24%;"></td> <td style="width:1%;"></td> <td style="width:1%;"></td> <td style="width:1%;"></td> <td style="width:10.26%;"></td> <td style="width:1%;"></td> <td style="width:1%;"></td> <td style="width:1%;"></td> <td style="width:10.24%;"></td> <td style="width:1%;"></td> <td style="width:1%;"></td> <td style="width:1%;"></td> <td style="width:10.74%;"></td> <td style="width:1%;"></td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;text-align:left;"> <td style="vertical-align:bottom;"> </td> <td colspan="7" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> Three Months Ended<br/>June 30, </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="7" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> Six Months Ended<br/>June 30, </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;text-align:left;"> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> 2024 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> 2023 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> 2024 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> 2023 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> Weighted-average number of common shares used in calculating basic net income (loss) per share </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 35,292,035 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 34,449,769 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 35,273,394 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 34,432,057 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> Weighted average number of common shares used in calculating diluted net income (loss) per share </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 36,589,774 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 34,449,769 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 35,273,394 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;

align:bottom;text-align:center;"> 34,432,057 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="background-color:#cff0fc;white-space:pre-wrap;word-break:break-word;"> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;"> <td style="vertical-align:bottom;"> Anti-dilutive shares: </td> <td colspan="2" style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:bottom;text-align:center;"> </td> <td style="vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:bottom;"> Common stock options </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 7,886,188 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 7,317,199 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 9,183,927 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 7,317,199 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:bottom;"> Common stock warrants </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 1,366,141 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 1,366,141 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 1,366,141 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="vertical-align:bottom;"> Potentially dilutive shares excluded from calculation due to antidilutive effect </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 9,252,329 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 8,683,340 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"><p

style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">  </td>  <td style="white-space:pre-wrap;vertical-align:bottom;">  </td>  <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;">  </td>  <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 10,550,068 </td>  <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;">  </td>  <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;">  </td>  <td style="white-space:pre-wrap;vertical-align:bottom;">  </td>  <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;">  </td>  <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 8,683,340 </td>  <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;">  </td>  </tr>  </table>  Use of Estimates  The preparation of the Company's condensed consolidated financial statements requires the Company to make estimates and assumptions that impact the reported amounts of assets, liabilities and expenses and the disclosure of contingent assets and liabilities in the condensed consolidated financial statements and accompanying notes. Significant estimates in the Company's condensed consolidated financial statements relate to accrued research and development expense, expected refunds from the Australian Taxation Office for eligible research and development activities, revenue recognition and the valuation of equity awards. Management evaluates its estimates on an ongoing basis. Although estimates are based on the Company's historical experience, knowledge of current events, and actions it may undertake in the future, actual results may ultimately materially differ from these estimates and assumptions.    Concentration of Credit Risk and Off-Balance Sheet Risk Financial instruments which potentially subject the Company to significant concentration of credit risk consist of cash and cash equivalents and short-term investments. The Company maintains deposits in federally insured financial institutions in which the majority of deposits are in excess of federally insured limits. The Company has not experienced any losses in such accounts, and management believes that the Company is not exposed to significant credit risk due to the financial position of the depository institutions in which those deposits are held. The Company's investment policy includes guidelines for the quality of the related institutions and financial instruments and defines allowable investments that the Company may invest in, which the Company believes minimizes the exposure to concentration of credit risk.  Comprehensive Loss The Company is required to report all components of comprehensive loss, including net loss, in the condensed consolidated financial statements in the period in which they are recognized. Comprehensive loss is defined as the change in equity during a period from transactions and other events and circumstances from non-owner sources, including unrealized gains and losses on investments and foreign currency translation gains and losses. Other comprehensive income, net includes unrealized gains or losses on short-term investments as well as foreign currency translation gains or losses.  Cash and Cash Equivalents Cash and cash equivalents include cash in readily available checking and savings accounts, and money market funds. The Company considers all highly liquid investments with an original maturity of three months or less from the date of purchase to be cash equivalents. At June 30, 2024 and December 31, 2023, the Company's cash and cash equivalents were primarily comprised of money market funds.  Short-Term Investments Available-for-sale securities are carried at fair value, with the unrealized gains and losses reported in comprehensive loss. The amortized cost of available-for-sale debt securities is adjusted for amortization of premiums and accretion of discounts to maturity. Such amortization and accretion are included in interest income. Realized gains and losses and declines in value judged to be other-than-temporary, if any, on available-for-sale securities are included in other income or expense. The cost of securities sold is based on the specific identification method. Interest and dividends on securities classified as available-for-sale are included in interest income.  Accounts Receivable Accounts receivable includes trade accounts receivables from the Ono Asset Purchase Agreement (see Note 8). Reimbursable costs that have not been invoiced as of the balance sheet date are recorded as unbilled accounts receivable. As of June 30, 2024 and December 31, 2023, the Company had unbilled accounts receivable totaling $5.9  million and $</span><span style="font-size:10pt;font-family:Times New Roman;color:#000000;white-space:pre-wrap;min-width:fit-content;">3.7</span><span style="color:#000000;white-space:pre-wrap;font-size:10pt;font-family:Times New Roman;min-width:fit-content;">  million,  </span><span style="color:#000000;white-space:pre-wrap;font-size:10pt;font-family:Times New Roman;min-width:fit-content;">respectively, classified as accounts receivable on its condensed consolidated balance sheet. The Company makes judgments as to its ability to collect outstanding receivables and provide an allowance for receivables when collection becomes doubtful. Allowance for credit risk for accounts receivable is established based on various factors including credit profiles of the Company's customers, historical payments and current economic trends. The Company reviews its allowance for accounts receivable by assessing individual accounts receivable over a specific aging and amount. The estimate of expected credit losses is based on information about past events, current economic</span><span style="color:#000000;white-space:pre-wrap;font-size:10pt;font-family:Times New Roman;min-width:fit-content;">  </span></p><p style="font-size:10pt;margin-top:9pt;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;font-size:10pt;font-family:Times New Roman;min-width:fit-content;">conditions, </span><span style="color:#000000;white-space:pre-wrap;font-size:10pt;font-family:Times New Roman;min-width:fit-content;">and forecasts of future economic conditions that affect the collectability. Accounts receivable is written-off on a case by case basis, net of any amounts that may be collected. As of June 30, 2024 and December 31, 2023, </span><span style="font-size:10pt;font-family:Times New Roman;color:#000000;white-space:pre-wrap;min-width:fit-content;">no</span><span style="color:#000000;white-space:pre-wrap;font-size:10pt;font-family:Times New Roman;min-width:fit-content;">  credit losses have been recorded by the Company.</span></p>  5900000 3700000 0 0  <p style="font-size:10pt;margin-top:9pt;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;font-weight:bold;font-size:10pt;font-family:Times New Roman;font-style:italic;min-width:fit-content;">Prepaid Expenses and Other Current Assets</span><span style="color:#000000;white-space:pre-wrap;font-weight:bold;font-size:10pt;font-family:Times New Roman;font-style:italic;min-width:fit-content;">  </span></p><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;font-size:10pt;font-family:Times New Roman;min-width:fit-content;">  </span></p><div style="font-size:10pt;font-family:Times New Roman;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;font-size:10pt;font-family:Times New Roman;min-width:fit-content;">Prepaid expenses and other current assets consisted of the following (in thousands):</span></p><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;font-size:10pt;font-family:Times New Roman;min-width:fit-content;">  </span></p>  <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:100.0%;border-collapse:separate;margin-right:auto;">  <tr style="visibility:collapse;">  <td style="width:68.054%;"></td>  <td style="width:1%;"></td>  <td style="width:13.143%;"></td>  <td style="width:1%;"></td>  <td style="width:1.66%;"></td>  <td style="width:1%;"></td>  <td style="width:13.143%;"></td>  <td style="width:1%;"></td>  </tr>  <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;">  <td style="vertical-align:bottom;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;">  </span></p></td>  <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="color:#000000;white-space:pre-wrap;font-weight:bold;min-width:fit-content;">June 30,</span></p></td>  <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="white-space:pre-wrap;min-width:fit-content;">  </span></p></td>  <td style="vertical-align:bottom;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;">  </span></p></td>  <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="color:#000000;white-space:pre-wrap;font-weight:bold;min-width:fit-content;">December 31,</span></p></td>  <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="white-space:pre-wrap;min-width:fit-content;">  </span></p></td>  </tr>  <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;">  <td style="vertical-align:bottom;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;">  </span></p></td>  <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="color:#000000;white-space:pre-wrap;font-weight:bold;min-width:fit-content;">2024</span></p></td>  <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="white-space:pre-wrap;min-width:fit-content;">  </span></p></td>  <td style="vertical-align:bottom;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="white-space:pre-wrap;min-width:fit-content;">  </span></p></td>  <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="color:#000000;white-space:pre-wrap;font-weight:bold;min-width:fit-content;">2023</span></p></td>  <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="white-space:pre-wrap;min-width:fit-content;">  </span></p></td>  </tr>  <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;">  <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content,">Australian research and development tax incentive</span></p></td>  <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td>  <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 692 </td>  <td style="white-space:nowrap;vertical-align:middle;">  </td>  <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;">  </td>  <td style="white-space:nowrap;vertical-align:middle;"> $ </td>  <td

style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 2,054 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Prepaid clinical development </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 556 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 1,008 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Prepaid insurance </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 250 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 532 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Other receivables </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 407 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 497 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Prepaid other </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 473 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 422 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Other current assets </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 317 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 235 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Total prepaid expenses and other current assets </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">2,695</span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 4,748 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> </tr> </table> Prepaid expenses and other current assets consisted of the following (in thousands):   <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:100.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:68.054%;"></td> <td style="width:1%;"></td> <td style="width:13.143%;"></td> <td style="width:1%;"></td> <td style="width:1.66%;"></td> <td style="width:1%;"></td> <td style="width:13.143%;"></td> <td style="width:1%;"></td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;"> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> June 30, </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> December 31, </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;"> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> 2024 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:bottom;text-align:left;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> 2023 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Australian research and development tax incentive </td> <td style="white-space:nowrap;vertical-align:middle;"> $ </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 692 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> <span style="color:#000000;min-width:fit-

content;">$</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">2,054</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">Prepaid clinical development</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">556</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">1,008</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">Prepaid insurance</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">250</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">532</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">Other receivables</span></p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">407</span></p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td 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</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">473</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">422</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">Other current assets</span></p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">317</span></p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">235</span></p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;font-weight:bold;font-size:10pt;font-family:Times New Roman;font-style:italic;min-width:fit-content;">Total prepaid expenses and other current assets</span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 2,695 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $ </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 4,748 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> </tr> </table> 692000 2054000 556000 1008000 250000 532000 407000 497000 473000 422000 317000 235000 2695000 4748000 Property and Equipment Property and equipment is stated at cost and depreciated using the straight-line method over the estimated useful lives of the assets (generally three to five years).  P5Y Leases The Company determines if an arrangement is a lease at inception. Lease right-of-use assets represent the Company's right to use an underlying asset for the lease term and lease liabilities represent the Company's obligation to make lease payments arising from the lease. For operating leases with an initial term greater than 12 months, the Company recognizes operating lease right-of-use assets and operating lease liabilities based on the present value of lease payments over the lease term at the commencement date. Operating lease right-of-use assets are comprised of the lease liability plus any lease payments made and excludes lease incentives. Lease terms include options to renew or terminate the lease when the Company is reasonably certain that the renewal option will be exercised or when it is reasonably certain that the termination option will not be exercised. For the Company's operating leases, if the interest rate used to determine the present value of future lease payments is not readily determinable, the Company estimates its incremental borrowing rate as the discount rate for the lease. The Company's incremental borrowing rate is estimated to approximate the interest rate on a collateralized basis with similar terms and payments, and in similar economic environments. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The Company has elected the practical expedient to not separate lease and non-lease components. Impairment of Long-Lived Assets Long-lived assets consist primarily of property and equipment. An impairment loss is recorded if and when events and circumstances indicate that assets might be impaired and the undiscounted cash flows estimated to be generated by those assets are less than the carrying amount of those assets. While the Company's current and historical operating losses and negative cash flows are indicators of impairment, management believes that future cash flows to be received support the carrying value of its long-lived assets and, accordingly, has not recognized any impairment losses since inception. Accrued Research and Development Expense The

*Company is required to estimate its expenses resulting from its obligations under contracts with vendors, consultants and contract research organizations, in connection with conducting research and development activities. The financial terms of these contracts are subject to negotiations, which vary from contract to contract and may result in payment flows that do not match the periods over which materials or services are provided under such contracts. The Company reflects research and development expenses in its condensed consolidated financial statements by matching those expenses with the period in which services and efforts are expended. The Company accounts for these expenses according to the progress of the preclinical or clinical study as measured by the timing of various aspects of the study or related activities. The Company determines accrual estimates through review of the underlying contracts along with preparation of financial models taking into account discussions with research and other key personnel as to the progress of studies, or other services being conducted. During the course of a study, the Company adjusts its rate of expense recognition if actual results differ from its estimates. The Company classifies its estimates for accrued research and development expenses as accrued expenses on the accompanying condensed consolidated balance sheet. Australian Research and Development Tax Incentive Equillium Australia Pty Ltd (Equillium Australia), a wholly-owned subsidiary of Equillium, Inc., is eligible under the Australian Research and Development Tax Incentive Program (the Tax Incentive) to obtain a cash refund from the Australian Taxation Office (ATO) for eligible research and development expenditures. The cash refund is received by Equillium Australia upon filing of a Tax Incentive claim in connection with Equillium Australia's annual income tax return. The Tax Incentive is a self-assess program whereby Equillium Australia must assess each year (i) if the entity is eligible, (ii) if the specific research and development activities are eligible and (iii) if the individual research and development expenditures have nexus to such research and development activities. Equillium Australia evaluates its eligibility under the Tax Incentive as of each balance sheet date based on the most current and relevant data available. Equillium Australia is able to continue to claim refunds under the Tax Incentive for as long as it remains eligible and continues to incur eligible research and development expenditures. Although Equillium Australia believes that it has complied with all relevant conditions of eligibility under the program for all periods claimed, the ATO has the right to review Equillium Australia's qualifying programs and related expenditures for a period of up to four years. Additionally, the period open for review is indefinite if the ATO suspects fraud. If such a review were to occur, the ATO may have different interpretations of certain eligibility requirements. If the ATO disagreed with Equillium Australia's assessments and any related subsequent appeals, it could require adjustment to and potential repayment of current or previous years' claims already received. If Equillium Australia was unable to demonstrate a reasonably arguable position taken on such claims, the ATO could also assess penalties and interest on potential adjustment amounts. The Company has not provided any allowance for any such potential adjustments, should they occur in the future. The estimated Tax Incentive refund amounts are recognized as a reduction to research and development expense when there is reasonable assurance that the Tax Incentive refund amounts will be received, the relevant expenditure has been incurred, and the amount can be reliably measured. During the three months ended June 30, 2024 and 2023, the Company recorded $0.4 million and $0.5 million, respectively, as a reduction to research and development expenses related to the Tax Incentive. During the six months ended June 30, 2024 and 2023, the Company recorded $1.4 million and $1.2 million, respectively, as a reduction to research and development expenses related to the Tax Incentive. The Company classifies its estimate for the Tax Incentive as prepaid expenses and other current assets on the accompanying condensed consolidated balance sheet. As of June 30, 2024 and December 31, 2023, the Company recorded $0.7 million and $2.1 million within prepaid and other current assets attributed to the Tax Incentive, respectively. 
400000 500000 1400000 1200000 700000 2100000
Revenue Recognition The Company recognizes revenue in a manner that depicts the transfer of control of a product or a service to a customer and reflects the amount of the consideration the Company is entitled to receive in exchange for such product or service. In doing so, the Company follows a five-step approach: (i) identify the contract with a customer, (ii) identify the performance obligations in the contract, (iii) determine the transaction price, (iv) allocate the transaction price to the performance obligations, and (v) recognize revenue when (or as) the customer obtains control of the product or service. The Company considers the terms of a contract and all relevant facts and circumstances when applying the revenue recognition standard. The Company applies the revenue recognition standard, including the use of any practical expedients, consistently to contracts with similar characteristics and in similar circumstances. A customer is a party that has entered into a contract with the Company, where the purpose of the contract is to obtain a product or a service that is an output of the Company's ordinary activities in exchange for consideration. To be considered a contract, (i) the contract must be approved (in writing, orally, or in accordance with other customary business practices), (ii) each party's rights regarding the product or the service to be transferred can be identified, (iii) the payment terms for the product or the service to be transferred can be identified, (iv) the contract must have commercial substance (that is, the risk, timing or amount of future cash flows is expected to change as a result of the contract), and (v) it is probable that the Company will collect substantially all of the consideration to which it is entitled to receive in exchange for the transfer of the product or the service. A performance obligation is defined as a promise to transfer a product or a service to a customer. The Company identifies each promise to transfer a product or a service (or a bundle of products or services, or a series of products and services that are substantially the same and have the same pattern of transfer) that is distinct. A product or a service is distinct if both (i) the customer can benefit from the product or the service either on its own or together with other resources that are readily available to the customer and (ii) the Company's promise to transfer the product or the service to the customer is separately identifiable from other promises in the contract. Each distinct promise to transfer a product or a service is a unit of accounting for revenue recognition. If a promise to transfer a product or a service is not separately identifiable from other promises in the contract, such promises should be combined into a single performance obligation. The transaction price is the amount of consideration the Company is entitled to receive in exchange for the transfer of control of a product or a service to a customer. To determine the transaction price, the Company considers the existence of any significant financing component, the effects of any variable elements, noncash considerations and consideration payable to the customer. If a significant financing component exists, the transaction price is adjusted for the time value of money. If an element of variability exists, the Company must estimate the consideration it expects to receive and uses that amount as the basis for recognizing revenue as the product or the service is transferred to the customer. There are two methods for determining the amount of variable consideration: (i) the expected value method, which is the sum of probability-weighted amounts in a range of possible consideration amounts, and (ii) the mostly likely amount method, which identifies the single most likely amount in a range of possible consideration amounts. If a contract has multiple performance obligations, the Company allocates the transaction price to each distinct performance obligation in an amount that reflects the consideration the Company is entitled to receive in exchange for satisfying each distinct performance obligation. For each distinct performance obligation, revenue is recognized when (or as) the Company transfers control of the product or the service applicable to such performance obligation. In those instances where the Company first receives consideration in advance of satisfying its performance obligation, the Company classifies such consideration as deferred revenue until (or as) the Company satisfies such performance obligation. In those instances where the Company first satisfies its performance obligation prior to its receipt of consideration, the consideration is recorded as accounts receivable. The Company expenses incremental costs of obtaining and fulfilling a contract as and when incurred if the expected amortization period of the asset that would be recognized is one year or less, or if the amount of the asset is immaterial. Otherwise, such costs are capitalized as contract assets if they are incremental to the contract and amortized to expense proportionate to revenue recognition of the underlying contract. Contract Assets The Company does not have material amounts of contract assets since revenue is recognized as control of goods is transferred or as services are performed. There are a small number of research and development services that may occur over a period of time, but that period of time is generally very short in duration. Any contract assets that may arise are recorded in accounts receivable in the Company's condensed consolidated balance sheet net of an allowance for credit losses. The Company's contract assets include trade accounts receivables from the Ono Asset Purchase Agreement (see Note 8). Reimbursable costs that have not been invoiced as of the balance sheet date are recorded as unbilled accounts receivable. As of June 30, 2024 and December 31, 2023, the Company had unbilled accounts receivable totaling $5.9 million and $3.7 million, respectively, classified as accounts receivable on its condensed consolidated balance sheets.
5900000 3700000
Contract Liabilities The Company's contract <span style="color:#000000;white-space:pre-wrap;font-size:10pt;font-family:Times New Roman;min-

width:fit-content;">liabilities consist of advance payments and deferred revenue. The Company classifies advance payments and deferred revenue as current or noncurrent based on the timing of when it expects to recognize revenue. Generally, all contract liabilities are expected to be recognized within one year and are included in deferred revenue in the Company's condensed consolidated balance sheet. The noncurrent portion of deferred revenue is included and separately disclosed in the Company's condensed consolidated balance sheet. Acquired In-Process Research and Development Expense The Company has acquired, and may continue to acquire, the rights to develop new product candidates. Payments to acquire a new product candidate, as well as future milestone payments associated with asset acquisitions in which contingent payments are resolved are immediately expensed as acquired in-process research and development provided that the product candidate has not achieved regulatory approval for marketing and, absent obtaining such approval, has no alternative future use. Research and Development Research and development expenses include salaries and related overhead expenses, non-cash stock-based compensation expense, external research and development expenses incurred under arrangements with third parties, costs of services performed by consultants and contract research organizations, regulatory costs including those related to preparing and filing INDs with the FDA, pharmacovigilance costs related to drug safety monitoring and reporting, and external expenses related to CMC, formulation and device development, and supply of drug product. Research and development costs are expensed as incurred.  Patent Costs The Company expenses all costs as incurred in connection with patent applications (including direct application fees, and the legal and consulting expenses related to making such applications) and such costs are included in general and administrative expenses in the condensed consolidated statement of operations.  Stock-Based Compensation The Company measures employee and non-employee stock-based awards, including stock options and stock purchase rights, at grant-date fair value and records compensation expense on a straight-line basis over the vesting period of the award. The Company uses the Black-Scholes option pricing model to value its stock option awards. Estimating the fair value of stock option awards requires management to apply judgment and make estimates of certain assumptions, including the volatility of the Company's common stock, the expected term of the Company's stock options, the expected dividend yield and the fair value of the Company's common stock on the measurement date. As a result, if factors change and management uses different assumptions, stock-based compensation expense could be materially different for future awards. Income Taxes The Company accounts for income taxes under the asset and liability method, which requires the recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the condensed consolidated financial statements. Under this method, deferred tax assets and liabilities are determined on the basis of the differences between the condensed consolidated financial statements and tax basis of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse. The effect of a change in tax rates on deferred tax assets and liabilities is recognized in income in the period that includes the enactment date. The Company recognizes deferred tax assets to the extent that the Company believes these assets are more likely than not to be realized. In making such a determination, management considers all available positive and negative evidence, including future reversals of existing taxable temporary differences, projected future taxable income, tax-planning strategies, and results of recent operations. If management determines that the Company would be able to realize its deferred tax assets in the future in excess of their net recorded amount, management would make an adjustment to the deferred tax asset valuation allowance, which would reduce the provision for income taxes. Pursuant to the Internal Revenue Code of 1986, as amended (IRC), specifically Sections 382 and 383, the Company's ability to use tax attribute carryforwards to offset future taxable income is limited if the Company experiences a cumulative change in ownership of more than 50% within a three-year testing period. The Company has not completed an ownership change analysis pursuant to IRC Section 382 subsequent to June 30, 2023 and may also experience ownership changes in the future as a result of subsequent shifts in stock ownership. If ownership changes within the meaning of IRC Section 382 are identified as having occurred, the amount of remaining tax attribute carryforwards available to offset future taxable income and income tax expense in future years may be significantly restricted or eliminated, including those acquired through Bioniz. Further, the Company's deferred tax assets associated with such tax attributes could be significantly reduced or eliminated upon realization of an ownership change within the meaning of IRC Section 382. If eliminated, the related asset would be removed from the deferred tax asset schedule, with a corresponding reduction in the valuation allowance. Additionally, limitations on the utilization of the Company's tax attribute carryforwards can increase the amount of taxable income and current income tax expense recognized. Due to the existence of the valuation allowance, ownership change limitations that are not significant may not impact the Company's effective tax rate. The Tax Cuts and Jobs Act of 2017 amended IRC Section 174 to eliminate the immediate expensing of research and experimental (R&E) expenditures for amounts paid or incurred in tax years beginning after December 31, 2021. The rules of IRC Section 174, as amended, require taxpayers to charge their R&E expenditures and software development costs (collectively, R&E expenditures) to a capital account. Capitalized costs are required to be amortized over five or fifteen years for research performed within the United States or foreign jurisdictions, respectively. The Company records uncertain tax positions on the basis of a two-step process whereby (1) management determines whether it is more likely than not that the tax positions will be sustained on the basis of the technical merits of the position and (2) for those tax positions that meet the more- likely-than-not recognition threshold, management recognizes the largest amount of tax benefit that is more than 50 percent likely to be realized upon ultimate settlement with the related tax authority. The Company recognizes interest and penalties related to unrecognized tax benefits within income tax expense. Any accrued interest and penalties are included within the related tax liability. P1Y 0.50 Net Income (Loss) per Share Basic net income (loss) per share is calculated by dividing the net income (loss) by the weighted-average number of common shares outstanding for the period. Diluted net income (loss) per share is calculated by dividing the net income (loss) by the sum of the weighted average number of common shares outstanding and potentially dilutive common shares outstanding for the period. The Company's potentially dilutive securities include outstanding options under the Company's 2018 Equity Incentive Plan, 2024 Inducement Plan and outstanding warrants to purchase common stock. Potentially dilutive common shares are only included when their effect is dilutive. In loss periods, basic and diluted loss per share are identical since the effect of potentially dilutive securities is anti-dilutive and therefore excluded. Potentially dilutive common shares from options and warrants are determined using the average share price for each period under the treasury stock method. In addition, proceeds from exercises of options and warrants and the average amount of unrecognized compensation expenses are assumed to be used to repurchase shares. The following table presents the weighted-average number of common shares used to calculate basic and diluted net income (loss) per share:  <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:100.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:45.52%;"></td> <td style="width:1%;"></td> <td style="width:10.24%;"></td> <td style="width:1%;"></td> <td style="width:1%;"></td> <td style="width:1%;"></td> <td style="width:10.26%;"></td> <td style="width:1%;"></td> <td style="width:1%;"></td> <td style="width:1%;"></td> <td style="width:10.24%;"></td> <td style="width:1%;"></td> <td style="width:1%;"></td> <td style="width:1%;"></td> <td style="width:1%;"></td> <td style="width:10.74%;"></td> <td style="width:1%;"></td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;text-align:left;"> <td style="vertical-align:bottom;"> </td> <td colspan="7" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> Three Months Ended<br/>June 30, </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="7" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> Six Months Ended<br/>June 30, </td> <td style="vertical-

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*New Roman;margin-bottom:0;text-align:left;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 7,886,188 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 7,317,199 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 9,183,927 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td 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style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 1,366,141 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 1,366,141 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 1,366,141 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> Potentially dilutive shares excluded from calculation due to antidilutive effect </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 9,252,329 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2,25pt double #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2,25pt double #000000;text-align:center;"> 8,683,340 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2,25pt double #000000;text-align:center;"> 10,550,068 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2,25pt double #000000;text-align:center;"> 8,683,340 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2,25pt double #000000;text-align:center;"> 10,550,068 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> </tr> </table> 35292035 34449769 35273394 34432057 36589774 34449769 35273394 34432057 7886188 7317199 9183927 7317199 1366141 1366141 1366141 1366141 9252329 8683340 10550068 8683340 3. Fair Value of Financial Instruments The following tables summarize the Company's assets that require fair value measurements on a recurring basis and their respective input levels based on the fair value hierarchy (in thousands):  <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:100.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:50.761%;"></td> <td style="width:1.121%;"></td> <td style="width:1%;"></td> <td style="width:9.189%;"></td> <td style="width:1%;"></td> <td style="width:1.121%;"></td> <td style="width:1%;"></td> <td style="width:9.189%;"></td> <td style="width:1%;"></td> <td style="width:1.121%;"></td> <td style="width:1%;"></td> <td style="width:9.189%;"></td> <td style="width:1%;"></td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;text-align:left;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="10" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> Fair Value Measurements Using </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;text-align:left;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-*

align:center;">Quoted Prices in </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> Significant </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> Significant </td> <td style="vertical-align:bottom;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;text-align:left;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> Active Markets </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> Other </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> Unobservable </td> <td style="vertical-align:bottom;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;text-align:left;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> June 30, </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> for Identical </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> Observable </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> Inputs </td> <td style="vertical-align:bottom;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;text-align:left;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> 2024 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> Assets (Level 1) </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> Inputs (Level 2) </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> (Level 3) </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;white-space:pre-wrap;word-break:break-word;"> <td style="vertical-align:middle;"> Short-term investments: </td> <td style="vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:left;"> U.S. treasury securities </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:left;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">22,242</span></p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:left;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 22,242 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:left;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> $ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> - </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-

space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">-</span></p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">Total</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:left;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 22,242 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">22,242</span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:left;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> - </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $ </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> - </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> </tr> <tr style="background-color:#ffffff;white-space:pre-wrap;word-break:break-word;"> <td style="vertical-align:middle;"> </td> <td style="vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:center;"> </td> <td colspan="2" style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;"> </td> <td colspan="2" style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:center;"> </td> </tr> <tr style="background-color:#ffffff;white-space:pre-wrap;word-break:break-word;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;text-align:left;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="10" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> Fair Value Measurements Using </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;text-align:left;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> Quoted Prices in </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> Significant </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> Significant </td> <td style="vertical-align:bottom;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;text-align:left;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> Active Markets </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"><p style="font-

size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;">Other </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> Unobservable </td> <td style="vertical-align:bottom;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;text-align:left;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> December 31, </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #fffff03;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> for Identical </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> Observable </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> Inputs </td> <td style="vertical-align:bottom;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;text-align:left;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> 2023 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #fffff03;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> Assets (Level 1) </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #fffff03;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> Inputs (Level 2) </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #fffff03;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> (Level 3) </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #fffff03;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;white-space:pre-wrap;word-break:break-word;"> <td style="vertical-align:middle;"> Short-term investments: </td> <td style="vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle,"> </td> <td colspan="2" style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle,text-align:center;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> U.S. treasury securities </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:left;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">17,650</span></p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #fffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:left;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> - </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #fffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">-</span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #fffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">Total</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:left;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 17,650 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #fffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $ </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 17,650 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #fffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:left;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> <span style="color:#000000;min-width:fit-

content;">$</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">-</span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> - </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> </tr></table> U.S. treasury securities are valued using Level 1 inputs. Level 1 securities are valued at unadjusted quoted prices in active markets that are observable at the measurement date for identical, unrestricted assets or liabilities. Fair values determined by Level 2 inputs, which utilize data points that are observable such as quoted prices, interest rates and yield curves, require the exercise of judgment and use of estimates, that if changed, could significantly affect the Company's financial position and results of operations. Investments in agency securities are valued using Level 2 inputs. Level 2 securities are initially valued at the transaction price and subsequently valued and reported utilizing inputs other than quoted prices that are observable either directly or indirectly, such as quotes from third-party pricing vendors. The carrying amounts of the Company's financial instruments, including cash and cash equivalents, prepaid and other current assets, accounts payable, and accrued liabilities, approximate fair value due to their short maturities. None of the Company's non-financial assets or liabilities are recorded at fair value on a non-recurring basis. The Company did not hold any Level 1, 2 or 3 financial liabilities that are recorded at fair value on a recurring basis as of June 30, 2024 or December 31, 2023. The following tables summarize the Company's assets that require fair value measurements on a recurring basis and their respective input levels based on the fair value hierarchy (in thousands):  <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:100.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:50.761%;"></td> <td style="width:1.121%;"></td> <td style="width:1%;"></td> <td style="width:9.189%;"></td> <td style="width:1%;"></td> <td style="width:1.121%;"></td> <td style="width:1%;"></td> <td style="width:9.189%;"></td> <td style="width:1%;"></td> <td style="width:1.121%;"></td> <td style="width:1%;"></td> <td style="width:9.189%;"></td> <td style="width:1%;"></td> <td style="width:1.121%;"></td> <td style="width:1%;"></td> <td style="width:9.189%;"></td> <td style="width:1%;"></td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;text-align:left;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td colspan="10" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> Fair Value Measurements Using </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;text-align:left;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> Quoted Prices in </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> Significant </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> Significant </td> <td style="vertical-align:bottom;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;text-align:left;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> Active Markets </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> Other </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> Unobservable </td> <td style="vertical-align:bottom;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;text-align:left;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> June 30, </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> for Identical </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> Observable </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> Inputs </td> <td style="vertical-align:bottom;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;text-align:left;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> 2024 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> Assets (Level 1) </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-

bottom:0;text-align:center;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> Inputs (Level 2) </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> (Level 3) </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;white-space:pre-wrap;word-break:break-word;"> <td style="vertical-align:middle;"> Short-term investments: </td> <td style="vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;"> </td> <td colspan="2" style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:center;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> U.S. treasury securities </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:left;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">22,242</span></p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:left;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> - </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">-</span></p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">Total</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:left;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 22,242 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">22,242</span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 22,242 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">22,242</span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> - </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">-</span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> - </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $ </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> - </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> </tr> <tr style="background-color:#ffffff;word-break:break-word;"> <td style="vertical-align:middle;"> </td> <td style="vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;"> </td> <td colspan="2" style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:center;"> </td> </tr> <tr style="background-color:#ffffff;white-space:pre-wrap;word-break:break-word;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> <span style="white-space:pre-wrap;font-family:'Calibri',sans-serif;min-

width:fit-content;"> </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;text-align:left;"> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="10" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> Fair Value Measurements Using </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;text-align:left;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> Quoted Prices in </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> Significant </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> Significant </td> <td style="vertical-align:bottom;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;text-align:left;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> Active Markets </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> Other </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> Unobservable </td> <td style="vertical-align:bottom;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;text-align:left;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> December 31, </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> for Identical </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> Observable </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> Inputs </td> <td style="vertical-align:bottom;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;text-align:left;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> 2023 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> Assets (Level 1) </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> Inputs (Level 2) </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> (Level 3) </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;white-space:pre-wrap;word-break:break-word;"> <td style="vertical-align:middle;"> Short-term investments: </td> <td style="vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:left;"> </td> <td colspan="2" style="vertical-

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style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:left;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 17,650 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td 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style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 17,650 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">17,650</span></p></td> <td 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style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> - </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> </tr> </table> 22242000 22242000 22242000 22242000 17650000 17650000 17650000 17650000 0 0 4. Certain Financial Statement Caption Information Short-Term Investments The following table summarizes the Company's short-term investments (in thousands): <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:100.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:45.178%;"></td> <td style="width:1%;"></td> <td style="width:9.964%;"></td> <td style="width:1%;"></td> <td style="width:1%;"></td> <td style="width:7.962999999999999%;"></td> <td style="width:1%;"></td> <td style="width:1%;"></td> <td style="width:1%;"></td> <td style="width:7.962999999999999%;"></td> <td style="width:1%;"></td> <td style="width:1%;"></td> <td style="width:1%;"></td> <td style="width:7.962999999999999%;"></td> <td style="width:1%;"></td> <td style="width:1%;"></td> <td style="width:1%;"></td> <td style="width:7.962999999999999%;"></td> <td style="width:1%;"></td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;"> <td style="vertical-align:middle;text-align:left;"> </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:middle;text-align:left;"> Maturity </td> <td style="vertical-align:middle;"> </td> <td colspan="2" style="vertical-align:middle;text-align:left;"> Amortized </td> <td style="vertical-align:middle;text-align:left;"> </td> <td style="vertical-align:middle;"> </td> <td colspan="2" style="vertical-align:middle;text-align:left;"> Unrealized </td> <td style="vertical-align:middle;text-align:left;"> </td> <td style="vertical-align:middle;"> </td> <td colspan="2" style="vertical-align:middle;text-align:left;"> Unrealized </td> <td style="vertical-align:middle;text-align:left;"> </td> <td style="vertical-align:middle;"> </td> <td colspan="2" style="vertical-align:middle;text-align:left;"> Estimated </td> <td style="vertical-align:middle;text-align:left;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;"> <td style="vertical-align:middle;text-align:left;"> </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:left;"> (in years) </td> <td style="vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td colspan="2" style="vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:left;"> Cost </td> <td style="vertical-align:middle;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:middle;"> </td> <td colspan="2" style="vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:left;"> Gains </td> <td style="vertical-align:middle;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:middle;"> <span style="white-

space:pre-wrap;min-width:fit-content;"> </td> <td colspan="2" style="vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:left;"> Losses </td> <td style="vertical-align:middle;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:middle;"> </td> <td colspan="2" style="vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:left;"> Fair Value </td> <td style="vertical-align:middle;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;white-space:pre-wrap;word-break:break-word;"> <td style="vertical-align:middle;"> June 30, 2024 </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:middle;text-align:left;"> </td> <td style="vertical-align:middle;"> </td> <td colspan="2" style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;"> </td> <td colspan="2" style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;"> </td> <td colspan="2" style="vertical-align:middle;"> </td> <td style="vertical-align:middle;"> </td> <td colspan="2" style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> U.S. treasury securities </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:left;"> 1 or less </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">22,252</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New 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style="white-space:nowrap;vertical-align:bottom;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">22,242</span></p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">Total</span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New 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style="border-top:0.5pt solid #000000;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 22,242 </td> <td style="border-top:0.5pt solid #ffffff03;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;"> <td style="vertical-align:middle;"> December 31, 2023 </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:middle;text-align:left;"> </td> <td style="vertical-align:middle;"> </td> <td colspan="2" style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;"> </td> <td colspan="2" style="vertical-align:middle;"> </td> <td style="vertical-align:middle;"> </td> <td colspan="2" style="vertical-align:middle;"> </td> <td style="vertical-align:middle;"> </td> <td colspan="2" 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Total </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:left;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">17,632</span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New 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style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> </tr> <tr style="background-color:#ffffff;white-space:pre-wrap;word-break:break-word;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> </tr> </table> All of the Company's available-for-sale securities are available to the Company for use in its current operations. As a result, the Company categorizes all of these securities as current assets even though the stated maturity of some individual securities may be one year or more beyond the balance sheet date. All of the Company's securities have a maturity within two years of the balance sheet date. There were no impairments considered other-than-temporary during the periods presented, as it is management's intention and ability to hold the securities until a recovery of the cost basis or recovery of fair value. Unrealized gains and losses are included in accumulated other comprehensive income in the Company's condensed consolidated balance sheets. Accrued Expenses Accrued expenses consisted of the following (in thousands):  <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:70.0%;border-collapse:separate;margin-right:auto;"><tr style="visibility:collapse;"><td style="width:67.313%;"></td><td style="width:1.5%;"></td><td style="width:1%;"></td><td style="width:12.843%;"></td><td style="width:1%;"></td><td style="width:1.5%;"></td><td style="width:1%;"></td><td style="width:12.843%;"></td><td style="width:1%;"></td></tr><tr style="height:8pt;background-color:#fffff;white-space:pre-wrap;word-break:break-word;"><td style="vertical-align:bottom;text-align:left;"> </td><td style="vertical-align:bottom;"> </td><td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> June 30, </td><td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td><td style="vertical-align:bottom;border-bottom:0.5pt solid

#000000;text-align:left;">  </td>  <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> December 31, </td>  <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;">  </td>  <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> 2024 </td>  <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;">  </td>  <td style="vertical-align:bottom;text-align:left;">  </td>  <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> 2023 </td>  <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;">  </td>  </tr>  <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;">  <td style="white-space:pre-wrap;vertical-align:middle;"> Accrued payroll and other employee benefits </td>  <td style="white-space:pre-wrap;vertical-align:bottom;">  </td>  <td style="white-space:nowrap;vertical-align:middle;"> $</span></p></td>  <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">1,991</span></p></td>  <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;">  </span></p></td>  <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;">  </span></p></td>  <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td>  <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 3,054 </td>  <td style="white-space:nowrap;vertical-align:middle;">  </td>  </tr>  <tr style="height:10pt;background-color:#ffffff;word-break:break-word;">  <td style="white-space:pre-wrap;vertical-align:middle;"> Clinical development </td>  <td style="white-space:pre-wrap;vertical-align:bottom;">  </td>  <td style="white-space:nowrap;vertical-align:middle;">  </td>  <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 3,436 </td>  <td style="white-space:nowrap;vertical-align:middle;">  </td>  <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;">  </td>  <td style="white-space:nowrap;vertical-align:middle;">  </td>  <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 1,850 </td>  <td style="white-space:nowrap;vertical-align:middle;">  </td>  </tr>  <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;">  <td style="white-space:pre-wrap;vertical-align:middle;"> Biocon and its subsidiaries chemistry, manufacturing and controls services - related party </td>  <td style="white-space:pre-wrap;vertical-align:bottom;">  </td>  <td style="white-space:nowrap;vertical-align:middle;">  </td>  <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 363 </td>  <td style="white-space:nowrap;vertical-align:middle;">  </td>  <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;">  </td>  <td style="white-space:nowrap;vertical-align:middle;">  </td>  <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 719 </td>  <td style="white-space:nowrap;vertical-align:middle;">  </td>  </tr>  <tr style="height:10pt;background-color:#ffffff;word-break:break-word;">  <td style="white-space:pre-wrap;vertical-align:middle;"> Biocon clinical development related to ulcerative colitis study - related party </td>  <td style="white-space:pre-wrap;vertical-align:bottom;">  </td>  <td style="white-space:nowrap;vertical-align:middle;">  </td>  <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 272 </td>  <td style="white-space:nowrap;vertical-align:middle;">  </td>  <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;">  </td>  <td style="white-space:nowrap;vertical-align:middle;">  </td>  <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 415 </td>  <td style="white-space:nowrap;vertical-align:middle;">  </td>  </tr>  <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;">  <td style="white-space:pre-wrap;vertical-align:middle;"> Non-clinical research </td>  <td style="white-space:pre-wrap;vertical-align:bottom;">  </td>  <td style="white-space:nowrap;vertical-align:bottom;">  </td>  <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 441 </td>  <td style="white-space:nowrap;vertical-align:bottom;">  </td>  <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;">  </td>  <td style="white-space:nowrap;vertical-align:bottom;">  </td>  <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 228 </td>  <td style="white-space:nowrap;vertical-align:bottom;">  </td>  </tr>  <tr style="height:10pt;background-color:#ffffff;word-break:break-word;">  <td style="white-space:pre-wrap;vertical-align:middle;"> Other accruals </td>  <td style="white-space:pre-wrap;vertical-align:bottom;">  </td>  <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;">  </td>  <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 400 </td>  <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;">  </td>  <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;">  </td>  <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;">  </td>  <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 431 </td>  <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;">  </td>  </tr>  <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;">  <td style="white-space:pre-wrap;vertical-align:middle;"> Total accrued expenses </td>  <td style="white-space:pre-wrap;vertical-align:bottom;">  </td>  <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $</span></p></td>  <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">6,903</span></p></td>  <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;">  </span></p></td>  <td style="white-space:pre-wrap;vertical-align:middle;text-align:left;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="white-space:pre-wrap;min-width:fit-content;">  </span></p></td>  <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td>  <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 6,697 </td>  <td style="white-

space:nowrap;vertical-align:middle;border-bottom:2.25pt double #fffff03;">  </td>  </tr>  </table>  The following table summarizes the Company's short-term investments (in thousands):    <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:100.0%;border-collapse:separate;margin-right:auto;">  <tr style="visibility:collapse;">  <td style="width:45.178%;"></td>  <td style="width:1%;"></td>  <td style="width:9.964%;"></td>  <td style="width:1%;"></td>  <td style="width:1%;"></td>  <td style="width:7.962999999999999%;"></td>  <td style="width:1%;"></td>  <td style="width:1%;"></td>  <td style="width:1%;"></td>  <td style="width:7.962999999999999%;"></td>  <td style="width:1%;"></td>  <td style="width:1%;"></td>  <td style="width:1%;"></td>  <td style="width:7.962999999999999%;"></td>  <td style="width:1%;"></td>  </tr>  <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;">  <td style="vertical-align:middle;text-align:left;"></td>  <td colspan="2" style="vertical-align:middle;text-align:center;">  </td>  <td style="vertical-align:bottom;">  </td>  <td style="vertical-align:middle;text-align:left;"> Maturity </td>  <td style="vertical-align:middle;">  </td>  <td colspan="2" style="vertical-align:middle;text-align:left;"> Amortized </td>  <td style="vertical-align:middle;text-align:left;">  </td>  <td style="vertical-align:middle;">  </td>  <td colspan="2" style="vertical-align:middle;text-align:left;"> Unrealized </td>  <td style="vertical-align:middle;text-align:left;">  </td>  <td style="vertical-align:middle;">  </td>  <td colspan="2" style="vertical-align:middle;text-align:left;"> Unrealized </td>  <td style="vertical-align:middle;text-align:left;">  </td>  <td style="vertical-align:middle;">  </td>  <td colspan="2" style="vertical-align:middle;text-align:left;"> Estimated </td>  <td style="vertical-align:middle;text-align:left;">  </td>  </tr>  <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;">  <td style="vertical-align:middle;text-align:left;">  </td>  <td style="vertical-align:bottom;">  </td>  <td style="vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:left;"> (in years) </td>  <td style="vertical-align:middle;border-bottom:0.5pt solid #fffff03;">  </td>  <td colspan="2" style="vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:left;"> Cost </td>  <td style="vertical-align:middle;border-bottom:0.5pt solid #fffff03;text-align:left;">  </td>  <td style="vertical-align:middle;">  </td>  <td colspan="2" style="vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:left;"> Gains </td>  <td style="vertical-align:middle;border-bottom:0.5pt solid #fffff03;text-align:left;">  </td>  <td style="vertical-align:middle;">  </td>  <td colspan="2" style="vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:left;"> Losses </td>  <td style="vertical-align:middle;border-bottom:0.5pt solid #fffff03;text-align:left;">  </td>  <td style="vertical-align:middle;">  </td>  <td colspan="2" style="vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:left;"> Fair Value </td>  <td style="vertical-align:middle;border-bottom:0.5pt solid #fffff03;text-align:left;">  </td>  </tr>  <tr style="height:10pt;background-color:#cff0fc;white-space:pre-wrap;word-break:break-word;">  <td style="vertical-align:middle;"> June 30, 2024 </td>  <td style="vertical-align:bottom;">  </td>  <td style="vertical-align:middle;text-align:left;">  </td>  <td style="vertical-align:middle;">  </td>  <td colspan="2" style="vertical-align:middle;text-align:center;">  </td>  <td style="vertical-align:middle;text-align:center;">  </td>  <td style="vertical-align:middle;">  </td>  <td colspan="2" style="vertical-align:middle;text-align:center;">  </td>  <td style="vertical-align:middle;text-align:center;">  </td>  </tr>  <tr style="height:10pt;background-color:#ffffff;word-break:break-word;">  <td style="white-space:pre-wrap;vertical-align:middle;"> U.S. treasury securities </td>  <td style="white-space:pre-wrap;vertical-align:bottom;">  </td>  <td style="white-space:pre-wrap;vertical-align:middle;text-align:left;"> 1  or less </td>  <td style="white-space:pre-wrap;vertical-align:middle;">  </td>  <td style="white-space:nowrap;vertical-align:middle;"> $</span></p></td>  <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;">22,252</span></p></td>  <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;">  </span></p></td>  <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;">  </span></p></td>  <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;">  </span></p></td>  <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">-</span></p></td>  <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;">  </span></p></td>  <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;">  </span></p></td>  <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td>  <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> (10 </td>  <td style="white-space:nowrap;vertical-align:bottom;"> ) </td>  <td style="white-space:pre-wrap;vertical-align:middle;">  </td>  <td style="white-space:nowrap;vertical-align:bottom;"> $ </td>  <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 22,242 </td>  <td style="white-space:nowrap;vertical-align:bottom;">  </td>  </tr>  <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;">  <td style="white-space:pre-wrap;vertical-align:middle;"> Total </td>  <td style="white-space:pre-wrap;vertical-align:bottom;">  </td>  <td style="white-space:pre-wrap;vertical-align:middle;text-align:left;">  </td>  <td style="white-space:pre-wrap;vertical-align:middle;">  </td>  <td style="border-top:0.5pt solid

#000000;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $</span></p></td> <td style="border-top:0.5pt solid #000000;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">22,252</span></p></td> <td style="border-top:0.5pt solid #ffffff03;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="border-top:0.5pt solid #000000;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="border-top:0.5pt solid #000000;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> - </td> <td style="border-top:0.5pt solid #ffffff03;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="border-top:0.5pt solid #000000;white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $</span></p></td> <td style="border-top:0.5pt solid #000000;white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">17,632</span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 18 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">-</span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 17,650 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Total </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:left;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">17,632</span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 18 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $ </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 17,650 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> </tr> <tr style="background-color:#ffffff;white-space:pre-wrap;word-break:break-word;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-

align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> </tr> </table> P1Y 22252000 10000 22242000 22252000 10000 22242000 P1Y 17632000 18000 0 17650000 17632000 18000 0 17650000 P1Y P2Y 0 Accrued expenses consisted of the following (in thousands):   <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:70.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:67.313%;"></td> <td style="width:1.5%;"></td> <td style="width:1%;"></td> <td style="width:12.843%;"></td> <td style="width:1%;"></td> <td style="width:1.5%;"></td> <td style="width:1%;"></td> <td style="width:12.843%;"></td> <td style="width:1%;"></td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;"> <td style="vertical-align:bottom;text-align:left;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> June 30, </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> December 31, </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;"> <td style="vertical-align:bottom;text-align:left;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> 2024 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:bottom;text-align:left;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> 2023 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Accrued payroll and other employee benefits </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> $</span></p></td> <td style="vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">1,991</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 3,054 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Clinical development </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 3,436 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 1,850 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Biocon and its subsidiaries chemistry, manufacturing and controls services - related party </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 363 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 719 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Biocon clinical development related to ulcerative colitis study - related party </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 272 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 415 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Non-clinical research </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 441 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-

align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 228 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Other accruals </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 400 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #fffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 431 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #fffff03;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Total accrued expenses </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">6,903</span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #fffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:left;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 6,697 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #fffff03;"> </td> </tr> </table> 1991000 3054000 3436000 1850000 363000 719000 272000 415000 441000 228000 400000 431000 6903000 6697000 5. Acquisition On February 14, 2022, the Company entered into an Agreement and Plan of Merger with Project JetFuel Merger Sub, Inc., a Delaware corporation and wholly owned subsidiary of the Company (Merger Sub), Bioniz and Kevin Green, solely in his capacity as representative of the securityholders of Bioniz (the Securityholders' Representative).  As consideration for the acquisition of Bioniz, the Company agreed to (a) issue up to an aggregate of 5,699,492 shares of the Company's common stock (Merger Shares), and (b) make contingent payments up to an aggregate of $57.5 million based on the achievement of certain regulatory events for the Bioniz product candidates commencing on first U.S. approval, and up to an aggregate of $250 million based on the achievement of certain commercialization events for product candidate BNZ-1 (now referred to as EQ101) as set forth in the Merger Agreement. The Merger Shares may be adjusted downward after the closing, pursuant to procedures set forth in the Merger Agreement, including with respect to indemnification claims and in connection with the finalization of transaction expenses, debt, net exercise taxes and working capital amounts at closing. At closing, the Company delivered to the transfer agent 4,820,230 shares of its common stock for issuance to former stockholders of Bioniz per the terms of the Merger Agreement. Up to an additional 879,252 shares of the Company's common stock, pending any adjustments per the terms of the Merger Agreement, were to be issued to former stockholders of Bioniz 18 months after closing. On August 14, 2023, the Company issued 849,133 shares of the Company's common stock to the former stockholders of Bioniz, net of final adjustments per the terms of the Merger Agreement. The fair value of the fewer shares issued was not deemed material and, therefore, there was no adjustment to in-process research and development recorded on the condensed consolidated statement of  operations and comprehensive loss for the year ended December 31, 2023, or to additional paid-in capital on the condensed consolidated balance sheet as of December 31, 2023. The acquisition of Bioniz expanded the Company's pipeline of novel immunomodulatory drug candidates, adding a first-in-class clinical-stage asset, BNZ-1, now referred to as EQ101, and a proprietary product discovery platform. The Company determined the acquisition constituted an acquisition of assets instead of a business combination as substantially all of the fair value of the gross assets acquired was concentrated in a group of similar identifiable assets, and therefore, the acquisition was not considered a business. As the Company is recording the transaction as an asset acquisition under ASC 805, the contingent payments will be recognized upon achievement and at that time will be expensed to in-process research and development.   5699492 57500000 250000000 4820230 879252 P18M 849133 0 6. Notes Payable On September 30, 2019 (the Effective Date), the Company entered into a Loan and Security Agreement (the Loan Agreement) with two lenders (the Lenders) pursuant to which the Company borrowed $10.0 million from the Lenders (the Term Loan), which represented the maximum amount the Company was permitted to borrow under the terms of the Loan Agreement. The Term Loan was set to mature on June 1, 2024 (the Maturity Date) and was initially being repaid through interest-only payments, which originally extended through June 30, 2021, followed by 36 equal monthly payments of principal and interest. The Term Loan interest was at a floating per annum rate equal to the greater of (i) 8.25% and (ii) the sum of (a) the prime rate reported in The Wall Street Journal on the last business day of the month that immediately preceded the month in which the interest was being accrued, plus (b) 3.00%. On April 23, 2021, the Loan Agreement was amended to (i) change the final payment percentage from 4.5% to 5.0% and (ii) extend the interest-only payment period based on achieving the following milestones: (a) the Company achieving positive data in the Company's Phase 1b acute graft-versus-host disease (aGVHD) trial of itolizumab (EQ001) supporting a formal decision to advance into Phase 2 or Phase 3 development, and as confirmed by the Company's Board of Directors in written board minutes (the Interest-Only Extension Milestone) and (b) the Company initiating a pivotal Phase 3 aGVHD trial

*(the Interest-Only Extension II Milestone). In May 2021, the Company achieved the Interest-Only Extension Milestone, and in March 2022, the Company obtained confirmation from the Lenders that the Interest-Only Extension II Milestone had been achieved, which extended the interest-only payments through September 30, 2022, followed by 24 equal monthly principal payments and interest.  In February 2022, the Company entered into a Third Amendment to the Loan Agreement (the Third Amendment) which added Bioniz as a secured party to the loan. Under the Loan Agreement, the Company was required to make a final payment of 5.00% of the original principal amount of the Term Loan drawn payable on the earlier of (i) the Maturity Date, (ii) the acceleration of the Term Loan in the event of a default, or (iii) the prepayment of the Term Loan (the Final Payment). The Company could prepay all, but not less than all, of the Term Loan upon 30 days' advance written notice to the lender, provided that the Company was obligated to pay a prepayment fee equal to (i) 3.00% of the principal amount of the Term Loan prepaid on or before the first anniversary of the applicable funding date, (ii) 2.00% of the principal amount of the Term Loan prepaid between the first and second anniversary of the funding date, and (iii) 1.00% of the principal amount of the Term Loan prepaid thereafter, and prior to the Maturity Date (each, a Prepayment Fee). In connection with entering into the Loan Agreement, the Company issued to the Lenders warrants exercisable for 80,428 shares of the Company's common stock (the Warrants). The Warrants are exercisable in whole or in part, immediately, and have a per share exercise price of $3.73, which was the closing price of the Company's common stock reported on the Nasdaq Global Market (prior to the Company's transfer to the Nasdaq Capital Market on September 15, 2023) on the day prior to the Effective Date. The Warrants will terminate on the earlier of September 30, 2029 or the closing of certain merger or consolidation transactions.  On May 25, 2023, the Company prepaid in full all amounts owed under, and terminated, the Loan Agreement. In connection with the prepayment and termination of the Loan Agreement, the Company paid a total of approximately $6.8 million, which consisted of (i) the remaining principal amount and interest outstanding of approximately $6.2 million as of the date of the repayment, (ii) a Prepayment Fee of approximately $62,000, (iii) the Final Payment of approximately $0.5 million, and (iv) the remainder for transaction expenses. Following the termination of the Loan Agreement, the Company had no further obligations.  10000000 2024-06-01 36 monthly 0.0825 prime rate 0.03 0.045 0.05 24 monthly 0.05 P30D 0.03 0.02 0.01 80428 3.73 6800000 6200000 62000 500000 0 7. Leases The Company's leases relate primarily to office and laboratory facilities located in La Jolla, California and previously in South San Francisco, California. The Company's lease of office space in South San Francisco expired in February 2023 and the Company did not renew that lease. The Company's lease of laboratory space in La Jolla expires in February 2025, and the Company's leases of office space in La Jolla expire in 2027. The terms of the Company's non-cancelable operating lease arrangements typically contain fixed lease payments which increase over the term of the lease at fixed rates, and include rent holidays and provide for additional renewal periods. Lease expense is recognized over the term of the lease on a straight-line basis. All of the Company's leases are classified as operating leases. The Company has determined that periods covered by options to extend the Company's leases are excluded from the lease term as the Company is not reasonably certain the Company will exercise such options. Operating lease expense, including expenses related to short-term leases, was $0.1 million and $0.3 million for the three and six months ended June 30, 2024, respectively, and $0.1 million and $</span><span style="font-size:10pt;font-family:Times New Roman;color:#000000;white-space:pre-wrap;min-width:fit-content;">0.3</span><span style="color:#000000;white-space:pre-wrap;font-size:10pt;font-family:Times New Roman;min-width:fit-content;"> million for the three and six months ended June 30, 2023, respectively.</span></p><p style="font-size:10pt;margin-top:9pt;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;font-size:10pt;font-family:Times New Roman;min-width:fit-content;">The Company records its right-of-use (ROU) assets within other assets (long term) and its operating lease liabilities within other current and long-term liabilities.</span></p><div style="font-size:11pt;font-family:'Calibri',sans-serif;"><p style="font-size:10pt;margin-top:9pt;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;font-size:10pt;font-family:Times New Roman;min-width:fit-content;">Additional information related to the Company's leases as of and for the six months ended June 30, 2024, is as follows (in thousands, except lease term and discount rate):</span></p><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;font-size:9pt;font-family:Times New Roman;min-width:fit-content;"> </span></p><table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:100.0%;border-collapse:separate;margin-right:auto;"><tr style="visibility:collapse;"><td style="width:70.86%;"></td><td style="width:3.1%;"></td><td style="width:1%;"></td><td style="width:24.04%;"></td><td style="width:1%;"></td></tr><tr style="height:10pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;"><td style="vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;"> </span></p></td><td style="vertical-align:bottom;"><p style="font-size:11pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;font-family:'Calibri',sans-serif;min-width:fit-content;"> </span></p></td><td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="color:#000000;white-space:pre-wrap;font-weight:bold;min-width:fit-content;">June 30, 2024</span></p></td><td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td></tr><tr style="height:10pt;background-color:#cff0fc;white-space:pre-wrap;word-break:break-word;"><td style="vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;font-weight:bold;min-width:fit-content;">Balance sheet information</span></p></td><td style="vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;"> </span></p></td><td colspan="2" style="vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;"> </span></p></td><td style="vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td><td></tr><tr style="height:10pt;background-color:#ffffff;word-break:break-word;"><td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">Right-of-use assets</span></p></td><td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td><td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td><td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 592 </td><td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td></tr><tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"><td style="white-space:pre-wrap;vertical-align:middle;"> Lease liabilities, current </td><td style="white-space:pre-wrap;vertical-align:middle;"> </td><td style="white-space:nowrap;vertical-align:middle;"> $ </td><td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 350 </td><td style="white-space:nowrap;vertical-align:middle;"> </td></tr><tr*

style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Lease liabilities, non-current </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 259 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Total lease liabilities </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">609</span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> </tr> <tr style="height:10pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;"> <td style="vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;font-weight:bold;min-width:fit-content;">Other information</span></p></td> <td style="vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td colspan="2" style="vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> </tr> <tr style="height:10pt;background-color:#cff0fc;white-space:pre-wrap;word-break:break-word;"> <td style="vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">Weighted average remaining lease term</span></p></td> <td style="vertical-align:bottom;"><p style="font-size:11pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;font-family:'Calibri',sans-serif;min-width:fit-content;"> </span></p></td> <td colspan="2" style="vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">1.96</span></span></p></td> <td style="vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">Weighted average discount rate</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">8.25</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">%</span></p></td> </tr> <tr style="height:10pt;background-color:#cff0fc;white-space:pre-wrap;word-break:break-word;"> <td style="vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;font-weight:bold;min-width:fit-content;">Supplemental cash flow information</span></p></td> <td style="vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td colspan="2" style="vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span 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style="white-space:nowrap;vertical-align:middle;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Right-of-use assets obtained in exchange for lease obligations </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">—</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> </tr> </table><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;font-size:9pt;font-family:Times New Roman;min-width:fit-content;"> </span></p></div><div style="font-size:11pt;font-family:'Calibri',sans-serif;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;font-size:10pt;font-family:Times New Roman;min-width:fit-content;">Maturities of lease liabilities as of June 30, 2024 were as follows (in thousands):</span></p><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;font-size:9pt;font-family:Times New Roman;min-width:fit-content;"> </span></p> <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:100.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:78.06%;"></td> <td style="width:3.7%;"></td> <td style="width:1%;"></td> <td style="width:16.24%;"></td> <td style="width:1%;"></td> </tr> <tr style="height:10pt;background-color:#cff0fc;white-space:pre-wrap;word-break:break-word;"> <td style="vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;font-weight:bold;min-width:fit-content;">Year ending December 31,</span></p></td> <td style="vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td colspan="2" style="vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">2024 (remaining six months)</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 247 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> 2025 </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 219 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> 2026 </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 169 </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> 2027 </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> 28 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Total undiscounted lease payments </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 663 </td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-

bottom:0;text-align:left;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Less: imputed interest </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"> (54 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"> ) </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Total lease liabilities </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">609</span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> </tr> <tr style="background-color:#ffffff;white-space:pre-wrap;word-break:break-word;"> <td style="vertical-align:bottom;"><p style="font-size:11pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;font-family:'Calibri',sans-serif;min-width:fit-content;"> </span></p></td> <td style="vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td colspan="2" style="vertical-align:bottom;"><p style="font-size:11pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;font-family:'Calibri',sans-serif;min-width:fit-content;"> </span></p></td> <td style="vertical-align:bottom;"><p style="font-size:11pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;font-family:'Calibri',sans-serif;min-width:fit-content;"> </span></p></td> </tr> </table></div><p style="font-size:10pt;margin-top:9pt;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;font-size:10pt;font-family:Times New Roman;min-width:fit-content;">As of June 30, 2024, the Company does not have any leases that have not yet commenced that create significant rights and obligations.</span></p><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;font-size:9pt;font-family:Times New Roman;min-width:fit-content;"> </span></p> 2023-02 2025-02 2027 100000 300000 100000 300000 <p style="font-size:10pt;margin-top:9pt;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;font-size:10pt;font-family:Times New Roman;min-width:fit-content;">Additional information related to the Company's leases as of and for the six months ended June 30, 2024, is as follows (in thousands, except lease term and discount rate):</span></p><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;font-size:9pt;font-family:Times New Roman;min-width:fit-content;"> </span></p> <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:100.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:70.86%;"></td> <td style="width:3.1%;"></td> <td style="width:1%;"></td> <td style="width:24.04%;"></td> <td style="width:1%;"></td> </tr> <tr style="height:10pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;"> <td style="vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="vertical-align:bottom;"><p style="font-size:11pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;font-family:'Calibri',sans-serif;min-width:fit-content;"> </span></p></td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="color:#000000;white-space:pre-wrap;font-weight:bold;min-width:fit-content;">June 30, 2024</span></p></td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> </tr> <tr style="height:10pt;background-color:#cff0fc;white-space:pre-wrap;word-break:break-word;"> <td style="vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;font-weight:bold;min-width:fit-content;">Balance sheet information</span></p></td> <td style="vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td colspan="2" style="vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">Right-of-use assets</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 592 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Lease liabilities, current </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">350</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">Lease liabilities, non-current</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">259</span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">Total lease liabilities</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:2.25pt double #000000;text-align:center;"> 609 </td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:2.25pt double #ffffff03;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;"> <td style="vertical-align:middle;"> Other information </td> <td style="vertical-align:middle;"> </td> <td colspan="2" style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:center;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;white-space:pre-wrap;word-break:break-word;"> <td style="vertical-align:middle;"> Weighted average remaining lease term </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:middle;text-align:center;"> 1.96 </td> <td style="vertical-align:middle;text-align:center;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Weighted average discount rate </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> 8.25 </td> <td style="white-space:nowrap;vertical-align:middle;"> % </td> </tr> <tr style="height:10pt;background-color:#cff0fc;white-space:pre-wrap;word-break:break-word;"> <td style="vertical-align:middle;"> Supplemental cash flow information </td> <td style="vertical-align:middle;"> </td> <td colspan="2" style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:center;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Operating cash flows from operating leases </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle;"> <span style="color:#000000;min-width:fit-

content;">$</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">245</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">Right-of-use assets obtained in exchange for lease obligations</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"> — </td> <td style="white-space:nowrap;vertical-align:middle;"> </td> </tr> </table>  592000 350000 259000 609000 P1Y11M15D 0.0825 245000 0 Maturities of lease liabilities as of June 30, 2024 were as follows (in thousands):  <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:100.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:78.06%;"></td> <td style="width:3.7%;"></td> <td style="width:1%;"></td> <td style="width:16.24%;"></td> <td style="width:1%;"></td> </tr> <tr style="height:10pt;background-color:#cff0fc;white-space:pre-wrap;word-break:break-word;"> <td style="vertical-align:middle;"> Year ending December 31, </td> <td style="vertical-align:middle,"> </td> <td colspan="2" style="vertical-align:middle;text-align:center;"> </td> <td style="vertical-align:middle;text-align:center;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> 2024 (remaining six months) </td> <td style="white-space:pre-wrap;vertical-align:middle;"> </td> <td style="white-space:nowrap;vertical-align:middle,"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content,">247</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content,">2025</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle,"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content,">219</span></p></td> <td style="white-space:nowrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content,">2026</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td 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style="color:#000000;white-space:pre-wrap;min-width:fit-content;">2027</span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:middle;border-bottom:0.5pt solid #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">28</span></p></td> <td style="white-space:nowrap;vertical-align:middle;border-bottom:0.5pt solid #ffffff03;"><p 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Partnerships Asset Purchase Agreement with Ono Pharmaceutical Co., Ltd. On December 5, 2022, the Company and Ono, a Japan kabushiki kaisha, entered into an Asset Purchase Agreement pursuant to which the Company granted Ono the exclusive right, but not the obligation, to acquire the Company's rights to itolizumab (the Option). These rights include all therapeutic indications and the rights to commercialize itolizumab in the United States, Canada, Australia, and New Zealand. In exchange for the Option, Ono paid the Company a one-time, upfront payment of an amount equal to JPY 3.5 billion, or $26.4 million. If Ono exercises the Option, Ono will pay the Company a one-time payment of an amount equal to JPY 5.0 billion, or approximately $35.0 million based on the currency exchange rate quoted by MUFG Bank, Ltd. on August 5, 2024. The Company is also eligible to receive up to $101.4 million upon the achievement of certain clinical, regulatory and commercialization milestones as well as continued reimbursement of itolizumab-related expenses and a markup on full time equivalent costs. The Company is responsible for conducting all research and development of itolizumab, which is being funded by Ono on a quarterly basis from July 1, 2022, through the option period. Unless terminated early, <span style="color:#000000;white-space:pre-

wrap;font-size:10pt;font-family:Times New Roman;min-width:fit-content;">the option period will expire 90 days following the delivery of topline data from the EQUALISE clinical study in lupus nephritis (LN) and the results of the interim analysis from the Phase 3 EQUATOR clinical study in aGVHD. In April 2024, the Company delivered topline data from the EQUALISE clinical study in LN to Ono, and on August 1, 2024 we delivered the results of the interim analysis from the Phase 3 EQUATOR clinical study in aGVHD to Ono, which results in the expiration of Ono's option period on October 30, 2024. The Asset Purchase Agreement can be terminated at any time by Ono upon written notice, provided that in limited circumstances Ono will be obligated to continue to reimburse the Company for research and development costs and expenses of itolizumab for a certain period of time following such termination. If Ono does not timely exercise its Option, the Asset Purchase Agreement and the Option will automatically terminate. The Asset Purchase Agreement also contains customary termination rights for both parties for material breach and an outside date (subject to limited adjustments) that permits either party to terminate the Asset Purchase Agreement if the closing has not occurred by December 31, 2025. The Asset Purchase Agreement contains customary representations and warranties with respect to both the Company and Ono. Additionally, the Company is subject to customary obligations and covenants, including affirmative and negative operating covenants on the Company with respect to its business as it applies to the development and exploitation of itolizumab, exclusivity obligations that prohibit the Company, except in limited circumstances, including in connection with the sale of the Company, from pursuing a direct or indirect sale, license or other disposition of all or any portion of the Company's itolizumab program or any of the assets to be purchased pursuant to the Asset Purchase Agreement and indemnification obligations, which, except in limited circumstances, are subject to customary caps and deductibles. The Company applied ASC 808, Collaborative Arrangements, to the Asset Purchase Agreement and determined that the agreement is applicable to such guidance. The Company concluded that Ono represented a customer and applied relevant guidance from ASC 606, Revenue Recognition, (ASC 606) to evaluate the appropriate accounting for the Asset Purchase Agreement. In accordance with this guidance, the Company identified its performance obligations, including its grant of a license to Ono to certain of its intellectual property subject to certain conditions and the conduct of research and development services. The Company determined that its grant of a license to Ono to certain of its intellectual property subject to certain conditions was not distinct from other performance obligations because such grant is dependent on the conduct and results of the research and development services. Accordingly, the Company determined that all performance obligations should be accounted for as one combined performance obligation, and that the combined performance obligation is transferred over the expected term of the conduct of the research and development services. The Company also assessed, in connection with the upfront and non-creditable payment of JPY 3.5 billion or $25.8 million, invoiced on December 5, 2022, that there was not a significant financing component in the Asset Purchase Agreement. The Company received payment of $26.4 million related to this upfront payment in December 2022 which included a foreign currency realized gain of $0.6 million as the initial invoice for the upfront payment was denominated in JPY. The Company also assessed the effects of any variable elements under the Asset Purchase Agreement. Such assessment evaluated, among other things, the likelihood of receiving (i) option fees and (ii) various clinical, regulatory and commercial milestone payments. Based on its assessment, the Company concluded that, based on the likelihood of these variable components occurring, there was not a significant variable element included in the transaction price. Accordingly, the Company has not assigned a transaction price to any option fees or milestone payments under the Asset Purchase Agreement given the substantial uncertainty related to their achievement. In accordance with ASC 606, the Company determined that the initial transaction price under the Asset Purchase Agreement equals $102.6 million, consisting of the upfront and non-creditable payment of $25.8 million and the aggregate estimated research and development funding of $76.8 million over the estimated option period. The upfront payment of $25.8 million was recorded as deferred revenue and is being recognized as revenue over time in conjunction with the Company's conduct of research and development services as the research and development services are the primary component of the combined performance obligations. Revenue associated with the upfront payment will be recognized based on actual research and development costs incurred as a percentage of the estimated total research and development costs to be incurred over the expected term of the option period. Reimbursable research and development costs will be recognized as revenue as incurred. The Company's policy is to periodically review the estimated aggregate research and development funding over the estimated option period when facts and circumstances change. The Company's review in the second quarter of 2024 resulted in a revised estimate of the aggregate research and development funding over the estimated option period from $76.8 million to $70.8 million and an update to the transaction price from $102.6 million to $96.6 million. The lower estimate of the aggregate research and development funding is primarily driven by a shortening of the option period as a result of delivery of the interim analysis of the EQUATOR clinical study to Ono earlier than previously anticipated. The effect of this change in estimate was to increase revenue related to the amortization of the upfront payment in each of the three and six-month periods ended June 30, 2024 by $1.3 million. The Company recognized revenue of $13.9 million and $24.5 million under the Asset Purchase Agreement during the three and six months ended June 30, 2024, respectively. The Company recognized revenue of $9.1 million and $18.0 million under the Asset Purchase Agreement during the three and six months ended June 30, 2023, respectively. Such revenue was comprised of $9.2 million and $17.2 million associated with development funding for the three and six months ended June 30, 2024, respectively, and $4.7 million and $7.3 million associated with the amortization of the upfront payment for the three and six months ended June 30, 2024, respectively. As of June 30, 2024, aggregate deferred revenue related to the Asset Purchase Agreement was $8.4 million, which was classified as short-term on the condensed consolidated balance sheet. As of June 30, 2024, the Company has received $53.1 million in cash related to aggregate development funding from Ono. Biocon Collaboration and License Agreement In May 2017, the Company entered into a collaboration and license agreement (which was amended in September 2018, April 2019, December 2019, April 2021 and November 2022), clinical supply agreement, investor rights agreement, and common stock purchase agreement (collectively License Agreements) with Biocon SA (subsequently assigned to Biocon Limited, or together, Biocon). Pursuant to the License Agreements, Biocon granted the Company an exclusive license to develop, make, have made, use, sell, have sold, offer for sale, import and otherwise exploit itolizumab and any pharmaceutical composition or preparation containing or comprising itolizumab that uses Biocon technology or Biocon know-how (collectively a Biocon Product) in the United States, Canada, Australia and New Zealand (collectively Equillium Territory). The Company also has the right to sublicense through multiple tiers to third parties, provided such sublicenses comply with the terms of the License Agreements and the Company provides Biocon a copy of each sublicense agreement within 30 days of execution. If the Company grants a third party a sublicense of its rights to develop and commercialize Biocon Products in Australia or New Zealand, the Company will be required to pay Biocon a high double-digit percentage of any upfront payment the Company receives from such sublicensee for such sublicense, as well as a high double-digit percentage of any additional payments the Company receives from such sublicensee for such sublicense, including but not limited to royalty payments on net sales of Biocon Products by such sublicensee. Under the License Agreements, the Company granted back to Biocon a license to use its technology and know-how related to itolizumab and Biocon Products in certain countries outside of the Equillium Territory. Pursuant to the License Agreements, Biocon agreed to be the Company's exclusive supplier of itolizumab clinical drug product. Biocon will provide clinical drug product at no cost for up to three concurrent orphan indications until the Company's first U.S. regulatory approval and all other clinical drug product at Biocon's cost.

  In consideration of the rights granted to the Company by Biocon, the Company issued Biocon a total of 2,316,134 shares of its common stock. In addition, the Company is obligated to pay Biocon up to an aggregate of $30 million in regulatory milestone payments upon the achievement of certain regulatory approvals and up to an aggregate of $565 million in sales milestone payments upon the achievement of first commercial sale of product and specified levels of product sales. The Company is also required to pay royalties on tiers of aggregate annual net sales of Biocon Products by the Company, the Company's affiliates and the Company's sublicensees in the United States and Canada at percentages from the mid-single digits to sub-teen double-digits and on tiers of aggregate annual net sales of Biocon Products by the Company and the Company's affiliates (but not the Company's sublicensees) in Australia and New Zealand, in each case, subject to adjustments in certain circumstances. Biocon is also required to pay the Company royalties at comparable percentages for sales of itolizumab (EQ001) outside of the Equillium Territory if the approvals in such geographies included or referenced the Company's data including data from certain of the Company's clinical studies, subject to adjustments in certain circumstances. Should Ono exercise its option to acquire the Company's rights to itolizumab (EQ001), as described below, the aforementioned milestone payments and royalties potentially owed to Biocon would become Ono's responsibility, and the potential royalties on sales of itolizumab outside of the Equillium Territory would be become Ono's right. Under the License Agreements, net sales are calculated on a country-by-country basis and are subject to adjustments, including whether the Biocon Product is sold in the form of a combination product. As of June 30, 2024, the Company has not made or received payments in connection with the milestones or royalties within the agreement. 3500000000 26400000 5000000000 35000000 101400000 the option period will expire 90 days following the delivery of topline data from the EQUALISE clinical study in lupus nephritis (LN) and the results of the interim analysis from the Phase 3 EQUATOR clinical study in aGVHD. In April 2024, the Company delivered topline data from the EQUALISE clinical study in LN to Ono, and on August 1, 2024 we delivered the results of the interim analysis from the Phase 3 EQUATOR clinical study in aGVHD to Ono, which results in the expiration of Ono's option period on October 30, 2024. 3500000000 25800000 26400000 600000 102600000 25800000 76800000 25800000 76800000 70800000 102600000 96600000 1300000 1300000 13900000 24500000 9100000 18000000 9200000 17200000 4700000 7300000 8400000 53100000 2316134 30000000 565000000 9. Stockholders' Equity As of June 30, 2024, the Company's authorized capital stock consisted of 200,000,000 shares of common stock, par value $0.0001 per share, and 10,000,000 shares of preferred stock, par value $0.0001 per share. The Company had 35,424,388 and 35,254,752 shares of common stock outstanding as of June 30, 2024 and December 31, 2023, respectively. 2023 ATM Facility  In October 2023, the Company entered into an at-the-market facility with Jefferies LLC (Jefferies), under which the Company may offer and sell shares of its common stock having an aggregate offering price of up to $21.95 million from time to time through Jefferies acting as the Company's sales agent (the 2023 ATM Facility). As of the filing of this Quarterly Report on Form 10-Q, the Company has not sold any shares under the 2023 ATM Facility.  Authorization of Stock Repurchase Program  In July 2023, the Company's board of directors authorized a stock repurchase program pursuant to which the Company may repurchase up to $7.5 million of shares of its common stock through December 31, 2024. Under the program, the Company may repurchase shares of common stock during the term of the program through open market transactions or such other transactions as the Company's board of directors or designated committee thereof may approve from time to time. The timing and amount of repurchases, if any, will depend on a variety of factors, including the price of the Company's common stock, alternative investment opportunities, the Company's cash resources, restrictions under any of the Company's agreements, corporate and regulatory  requirements and market conditions. As of June 30, 2024, the Company had repurchased 298,385 shares of its common stock under the stock repurchase program for a total of $0.3 million. There have been no repurchases of common stock under the stock repurchase program during the six months ended June 30, 2024 or since June 30, 2024 and through the date of the filing of this Quarterly Report on Form 10-Q. The Company expects to fund any future repurchase of shares of its common stock, if any, under the program with existing cash and cash equivalents.  2024 Inducement Plan  On March 6, 2024, upon the recommendation of the Compensation Committee of the Company's board of directors, the Company's board of directors adopted and approved the Company's 2024 Inducement Plan (the Inducement Plan) to reserve 1,500,000 shares of the Company's common stock to be used exclusively for grants of equity awards to individuals that were not previously employees or directors of the Company (or who are returning to employment following a bona fide period of non-employment), as an inducement material to the individual's entry into employment with the Company, pursuant to Nasdaq Listing Rule 5635(c)(4). The Inducement Plan was adopted and approved without stockholder approval pursuant to Nasdaq Listing Rule 5635(c)(4). In addition, the Company's board of directors adopted and approved forms of Stock Option Grant Notice, Option Agreement and Notice of Exercise for use with the Inducement Plan. The terms and conditions of the Inducement Plan are substantially similar to the Company's stockholder-approved 2018 Equity Incentive Plan (the 2018 Plan). As of June 30, 2024, there have been options to purchase 17,200 shares of the Company's common stock granted from the Inducement Plan. These options were granted during the three months ended June 30, 2024.  Repricing of Outstanding Options  On August 7, 2023, the Company's board of directors approved an option repricing, which was effective on August 14, 2023 (the Effective Date). The repricing applies to outstanding options to purchase shares of the Company's common stock that, as of the Effective Date, were held by the Company's employees, officers and certain non-employee directors (the Outstanding Options), to the extent such Outstanding Options have an exercise price in excess of the closing trading price of the Company's common stock on the Effective Date, and were granted under the Company's 2017 Equity Incentive Plan or 2018 Plan. As of the Effective Date, 6,628,589 of the Outstanding Options were repriced such that the exercise price per share for such Outstanding Options was reduced to the closing trading price of the Company's common stock on the Effective Date, except that a premium exercise price will apply for certain exercises, as further described below. The Outstanding Options that were repriced on the Effective Date (the Repriced Options) included the Outstanding Options held by the Company's executive officers and certain non-employee directors.  If a Repriced Option is exercised prior to the Retention Period End Date (as defined below), or the optionholder's employment or service terminates under certain circumstances prior to the Retention Period End Date, the optionholder will be required to pay a premium price equivalent to the original exercise price per share of the Repriced Options. The "Retention Period End Date" means the earliest of (i) the date 18 months following the Effective Date, (ii) a Change in Control (as defined in the 2018 Plan), and (iii) the optionholder's termination of Continuous Service (as defined in the 2018 Plan) as a result of death, disability or certain other not for Cause (as defined in

*the 2018 Plan) terminations. In addition to the amendment to the exercise prices of the Repriced Options, any Repriced Options that were previously Incentive Stock Options were amended to become Nonstatutory Stock Options (each as defined in the 2018 Plan). There were no changes to the number of shares, the vesting schedule or the expiration date of the Repriced Options. The effect of the repricing resulted in a total incremental non-cash stock-based compensation expense of $1.3 million, which was calculated using the Black-Scholes option-pricing model, of which $0.8 million of the incremental non-cash stock-based compensation expense is associated with vested Repriced Options and will be recognized on a straight-line basis through the Retention Period End Date. The remaining $0.5 million of the incremental non-cash stock-based compensation expense is associated with unvested Repriced Options and will be recognized as follows: (a) if the Retention Period is greater than the remaining original vesting period of the Repriced Option, the incremental cost will be amortized on a straight-line basis through the Retention Period End Date or (b) if the Retention Period is less than the remaining original vesting term of the Repriced Option, the incremental cost will be amortized on a straight-line basis over the remaining original vesting period. During the three and six months ended June 30, 2024, the Company recognized incremental stock-based compensation expense totaling $0.2 million and $</span><span style="font-size:10pt;font-family:Times New Roman;color:#000000;white-space:pre-wrap;min-width:fit-content;">0.4</span><span style="color:#000000;white-space:pre-wrap;font-size:10pt;font-family:Times New Roman;min-width:fit-content;"> million, respectively, associated with the repricing which is included in general and administrative and research and development expense on the condensed consolidated statement of operations and comprehensive loss.</span></p><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;font-size:10pt;font-family:Times New Roman;min-width:fit-content;"> </span></p><p style="font-size:10pt;margin-top:9pt;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;font-weight:bold;font-size:10pt;font-family:Times New Roman;font-style:italic;min-width:fit-content;">Stock Options</span></p><div style="font-size:10pt;font-family:Times New Roman;"><p style="font-size:10pt;margin-top:9pt;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;font-size:10pt;font-family:Times New Roman;min-width:fit-content;">The following table summarizes stock option activity during the six months ended June 30, 2024:</span></p><p style="font-size:10pt;margin-top:9pt;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;font-size:10pt;font-family:Times New Roman;min-width:fit-content;"> </span></p><table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:100.0%;border-collapse:separate;margin-right:auto;"><tr style="visibility:collapse;"><td style="width:51.2%;"></td><td style="width:1%;"></td><td style="width:1%;"></td><td style="width:9.84%;"></td><td style="width:1%;"></td><td style="width:1.14%;"></td><td style="width:1%;"></td><td style="width:1%;"></td><td style="width:6.1199999999999999%;"></td><td style="width:1%;"></td><td style="width:1%;"></td><td style="width:1%;"></td><td style="width:11.2%;"></td><td style="width:1%;"></td><td style="width:1.14%;"></td><td style="width:1%;"></td><td style="width:9.3600000000000001%;"></td><td style="width:1%;"></td></tr><tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;"><td style="vertical-align:middle;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td><td style="vertical-align:bottom;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td><td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="color:#000000;white-space:pre-wrap;font-weight:bold;min-width:fit-content;">Outstanding Options</span></p></td><td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td><td style="vertical-align:bottom;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td><td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="color:#000000;white-space:pre-wrap;font-weight:bold;min-width:fit-content;">Weighted<br/>Average <br/>Exercise Price<br/>Per Share</span></p></td><td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td><td style="vertical-align:bottom;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td><td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="color:#000000;white-space:pre-wrap;font-weight:bold;min-width:fit-content;">Weighted<br/>Average<br/>Remaining<br/>Contractual<br/>Term<br/>(in years)</span></p></td><td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td><td style="vertical-align:bottom;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td><td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="color:#000000;white-space:pre-wrap;font-weight:bold;min-width:fit-content;">Aggregate<br/>Intrinsic Value<br/>(in thousands)</span><span style="color:#000000;white-space:pre-wrap;font-weight:bold;font-size:7pt;min-width:fit-content;">(a)</span></p></td><td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"><p style="font-size:8pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:center;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td></tr><tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"><td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">Balances as of December 31, 2023</span></p></td><td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td><td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td><td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">7,031,075</span></p></td><td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td><td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td><td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td><td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 0.90 </td><td style="white-space:nowrap;vertical-align:bottom;"> </td><td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td><td colspan="2" style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td><td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td><td colspan="2" style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td><td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td></tr><tr style="height:10pt;background-color:#ffffff;word-break:break-word;"><td style="text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"> Granted </td><td style="white-space:pre-wrap;vertical-align:bottom;"> </td><td style="white-space:nowrap;vertical-align:bottom;"> </td><td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 2,210,700 </td><td style="white-space:nowrap;vertical-align:bottom;"> </td><td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td><td style="white-space:nowrap;vertical-align:bottom;"> $ </td><td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 0.79 </td><td style="white-space:nowrap;vertical-align:bottom;"> </td><td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td><td colspan="2" style="white-space:pre-wrap;vertical-align:bottom;"> </td><td style="white-space:pre-wrap;vertical-align:bottom;"> </td><td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td><td colspan="2" style="white-space:pre-wrap;vertical-align:bottom;"> </td><td style="white-space:pre-wrap;vertical-align:bottom;"> </td><td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td></tr><tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"><td style="text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"> Exercised </td><td style="white-space:pre-wrap;vertical-align:bottom;"> </td><td style="white-space:nowrap;vertical-align:bottom;"> </td><td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-*

family:Times New Roman;margin-bottom:0;text-align:right;">- </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">-</span></p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td colspan="2" style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td colspan="2" style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"><p style="margin-left:10pt;text-indent:0;font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">Forfeitures and cancellations</span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">(</span><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">57,848</span></p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">)</span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 0.76 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td colspan="2" style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td colspan="2" style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Balances as of June 30, 2024 </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 9,183,927 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">0.87</span></p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">7.61</span></span></p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 19 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Options exercisable as of June 30, 2024 </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 4,813,600 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">0.96</span></p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">6.51</span></span></p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 8 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> </table> (a) Aggregate intrinsic value in this table was calculated as the positive difference, if any, between the closing price per share of the Company's common stock on June 28, 2024 of $0.69 and the price of the underlying options. At June 30, 2024, unamortized stock compensation for stock options was $4.7 million, with a weighted-average recognition period of 2.71 years. Stock-Based Compensation Expense The non-cash stock-based compensation expense for all stock awards, net of forfeitures recognized as they occur, that was recognized in the condensed consolidated statements of operations is as follows (in thousands): <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:100.0%;border-collapse:separate;margin-right:auto;"><tr style="visibility:collapse;"><td style="width:50.761%;"></td><td style="width:1.121%;"></td><td style="width:1%;"></td><td style="width:9.189%;"></td><td style="width:9.189%;"></td><td style="width:1%;"></td><td style="width:1.121%;"></td><td style="width:1%;"></td><td style="width:9.189%;"></td><td

style="width:1%;"></td> <td style="width:1.121%;"></td> <td style="width:1%;"></td> <td style="width:9.189%;"></td> <td style="width:1%;"></td> <td style="width:1.121%;"></td> <td style="width:1%;"></td> <td style="width:9.189%;"></td> <td style="width:1%;"></td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;"> <td style="vertical-align:bottom;text-align:left;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="6" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> Three Months Ended<br/>June 30, </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="6" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> Six Months Ended<br/>June 30, </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;"> <td style="vertical-align:bottom;text-align:left;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> 2024 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> 2023 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> 2024 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left,"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> 2023 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Research and development </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">368</span></p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 377 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">738</span></p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 787 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> General and administrative </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 584 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 557 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 1,186 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 1,185 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Total </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">952</span></p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 934 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">1,924</span></p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> <span style="color:#000000;white-

space:pre-wrap;min-width:fit-content;">1,972 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> </tr> </table> Common Stock Reserved for Future Issuance Common stock reserved for future issuance is as follows:  <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:100.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:67.313%;"></td> <td style="width:1.02%;"></td> <td style="width:1%;"></td> <td style="width:13.323%;"></td> <td style="width:1%;"></td> <td style="width:1.02%;"></td> <td style="width:1%;"></td> <td style="width:13.323%;"></td> <td style="width:1%;"></td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;text-align:left;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> June 30, </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> December 31, </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;text-align:left;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> 2024 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> 2023 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> Stock options issued and outstanding </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 9,183,927 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 7,031,075 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> Warrants for common stock </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 1,366,141 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 1,366,141 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> Awards available under the 2018 Equity Incentive Plan </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 203,549 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 576,464 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> Awards available under the 2024 Inducement Plan </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 1,482,800 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> Employee stock purchase plan </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 1,153,022 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 979,383 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> Total </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 13,389,439 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-

bottom:0;text-align:left;">  </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 9,953,063 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;">   </td> </tr> </table> 200000000 0.0001 10000000 0.0001 35424388 35254752 21950000 0 7500000 298385 300000 1500000 17200 6628589 0 1300000 800000 500000 200000 400000 The following table summarizes stock option activity during the six months ended June 30, 2024:   <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:100.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:51.2%;"></td> <td style="width:1%;"></td> <td style="width:1%;"></td> <td style="width:9.84%;"></td> <td style="width:1%;"></td> <td style="width:1.14%;"></td> <td style="width:1%;"></td> <td style="width:6.119999999999999%;"></td> <td style="width:1%;"></td> <td style="width:1%;"></td> <td style="width:1%;"></td> <td style="width:11.2%;"></td> <td style="width:1%;"></td> <td style="width:1.14%;"></td> <td style="width:1%;"></td> <td style="width:9.360000000000001%;"></td> <td style="width:1%;"></td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;"> <td style="vertical-align:middle;">   </td> <td style="vertical-align:bottom;">   </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> Outstanding Options </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;">   </td> <td style="vertical-align:bottom;">   </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> Weighted-<br/>Average <br/>Exercise Price<br/>Per Share </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;">   </td> <td style="vertical-align:bottom;">   </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> Weighted<br/>Average<br/>Remaining<br/>Contractual<br/>Term<br/>(in years) </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;">   </td> <td style="vertical-align:bottom;">   </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> Aggregate<br/>Intrinsic Value<br/>(in thousands)(a) </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;">   </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Balances as of December 31, 2023 </td> <td style="white-space:pre-wrap;vertical-align:bottom;">   </td> <td style="white-space:nowrap;vertical-align:bottom;">   </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 7,031,075 </td> <td style="white-space:nowrap;vertical-align:bottom;">   </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;">   </td> <td style="white-space:nowrap;vertical-align:bottom;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">0.90</span></p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td colspan="2" style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td colspan="2" style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"><p style="margin-left:10pt;text-indent:0;font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">Granted</span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">2,210,700</span></p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 0.79 </td> <td style="white-space:nowrap;vertical-align:bottom;">   </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;">   </td> <td colspan="2" style="white-space:pre-wrap;vertical-align:bottom;">   </td> <td style="white-space:pre-wrap;vertical-align:bottom;">   </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;">   </td> <td colspan="2" style="white-space:pre-wrap;vertical-align:bottom;text-align:center;">   </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;">   </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"> Exercised </td> <td style="white-space:pre-wrap;vertical-align:bottom;">   </td> <td style="white-space:nowrap;vertical-align:bottom;">   </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> - </td> <td style="white-space:nowrap;vertical-align:bottom;">   </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;">   </td> <td style="white-space:nowrap;vertical-align:bottom;"> $ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> - </td> <td style="white-space:nowrap;vertical-align:bottom;">   </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;">   </td> <td colspan="2" style="white-space:pre-wrap;vertical-align:bottom;text-align:center;">   </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;">   </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;">   </td> </tr> <tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="text-indent:10pt;white-space:pre-wrap;vertical-align:middle;"> Forfeitures and cancellations </td> <td style="white-space:pre-wrap;vertical-align:bottom;">   </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;">   </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> (57,848 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"><p style="font-

size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;">) </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">0.76</span></p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td colspan="2" style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td colspan="2" style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td></tr><tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"><td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">Balances as of June 30, 2024</span></p></td><td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td><td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td><td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">9,183,927</span></p></td><td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td><td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td><td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td><td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 0.87 </td><td style="white-space:nowrap;vertical-align:bottom;"> </td><td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td><td style="white-space:nowrap;vertical-align:bottom;"> </td><td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 7.61 </td><td style="white-space:nowrap;vertical-align:bottom;"> </td><td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td><td style="white-space:nowrap;vertical-align:bottom;"> $</span></p></td><td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">19</span></p></td><td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td></tr><tr style="height:10pt;background-color:#ffffff;word-break:break-word;"><td style="white-space:pre-wrap;vertical-align:middle;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">Options exercisable as of June 30, 2024</span></p></td><td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td><td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td><td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">4,813,600</span></p></td><td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td><td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td><td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td><td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 0.96 </td><td style="white-space:nowrap;vertical-align:bottom;"> </td><td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td><td style="white-space:nowrap;vertical-align:bottom;"> </td><td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 6.51 </td><td style="white-space:nowrap;vertical-align:bottom;"> </td><td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td><td style="white-space:nowrap;vertical-align:bottom;"> $ </td><td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 8 </td><td style="white-space:nowrap;vertical-align:bottom;"> </td></tr></table> (a) Aggregate intrinsic value in this table was calculated as the positive difference, if any, between the closing price per share of the Company’s common stock on June 28, 2024 of $0.69 and the price of the underlying options. 7031075 0.9 2210700 0.79 0 0 57848 0.76 9183927 0.87 P7Y7M9D 19000 4813600 0.96 P6Y6M3D 8000 0.69 4700000 P2Y8M15D The non-cash stock-based compensation expense for all stock awards, net of forfeitures recognized as they occur, that was recognized in the condensed consolidated statements of operations is as follows (in thousands): <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:100.0%;border-collapse:separate;margin-right:auto;"><tr style="visibility:collapse;"><td style="width:50.761%;"></td><td style="width:1.121%;"></td><td style="width:1%;"></td><td style="width:9.189%;"></td><td style="width:1%;"></td><td style="width:1.121%;"></td><td style="width:1%;"></td><td style="width:9.189%;"></td><td style="width:1%;"></td><td style="width:1.121%;"></td><td style="width:1%;"></td><td style="width:9.189%;"></td><td style="width:1%;"></td></tr><tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;"><td style="vertical-align:bottom;text-align:left;"> </td><td style="vertical-align:bottom;"> </td><td colspan="6" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> Three Months Ended<br/>June 30, </td><td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td><td style="vertical-align:bottom;"> </td><td colspan="6" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> Six Months Ended<br/>June 30, </td><td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td></tr><tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;"><td style="vertical-align:bottom;text-align:left;"> </td><td style="vertical-align:bottom;"> </td><td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> 2024 </td><td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td><td style="vertical-align:bottom;"> </td><td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> 2023 </td><td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td><td style="vertical-align:bottom;"> </td><td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> 2024 </td><td style="vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;text-align:left;"> </td><td style="vertical-align:bottom;"> </td><td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> <span style="color:#000000;white-space:pre-wrap;font-weight:bold;min-width:fit-

content;">2023 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #fffff03;text-align:left;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Research and development </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">368</span></p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 377 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">738</span></p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 787 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> </tr> <tr style="height:10pt;background-color:#fffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> General and administrative </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 584 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #fffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 557 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #fffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 1,186 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #fffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 1,185 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #fffff03;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:middle;"> Total </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">952</span></p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #fffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 934 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #fffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> $</span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:right;"><span style="color:#000000;white-space:pre-wrap;min-width:fit-content;">1,924</span></p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #fffff03;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="min-width:fit-content;"> </span></p></td> <td style="white-space:pre-wrap;vertical-align:bottom;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="white-space:pre-wrap;min-width:fit-content;"> </span></p></td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"><p style="font-size:10pt;margin-top:0;font-family:Times New Roman;margin-bottom:0;text-align:left;"><span style="color:#000000;min-width:fit-content;">$ </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 1,972 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #fffff03;"> </td> </tr> </table> 368000 377000 738000 787000 584000 557000 1186000 1185000 952000 934000 1924000 1972000 Common stock reserved for future issuance is as follows:  <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:100.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:67.313%;"></td> <td style="width:1.02%;"></td> <td style="width:1%;"></td> <td style="width:13.323%;"></td> <td style="width:1%;"></td> <td style="width:1.02%;"></td> <td style="width:1%;"></td> <td style="width:13.323%;"></td> <td style="width:1%;"></td> </tr> <tr style="height:8pt;background-color:#fffff;white-space:pre-wrap;word-break:break-word;text-align:left;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> June 30, </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #fffff03;"> </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> December 31, </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #fffff03;"> </td> </tr> <tr style="height:8pt;background-color:#fffff;white-space:pre-wrap;word-break:break-word;text-align:left;"> <td style="vertical-align:bottom;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> 2024 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #fffff03;"> </td> <td style="vertical-align:bottom;"> </td> <td colspan="2" style="vertical-align:bottom;border-bottom:0.5pt solid #000000;"> 2023 </td> <td style="vertical-align:bottom;border-bottom:0.5pt solid #fffff03;"> </td> </tr> <tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> <span style="color:#000000;white-space:pre-wrap;min-width:fit-

content;">Stock options issued and outstanding </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 9,183,927 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 7,031,075 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td></tr><tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> Warrants for common stock </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 1,366,141 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 1,366,141 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td></tr><tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> Awards available under the 2018 Equity Incentive Plan </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 203,549 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 576,464 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td></tr><tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> Awards available under the 2024 Inducement Plan </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> 1,482,800 </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;"> </td></tr><tr style="height:10pt;background-color:#cff0fc;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> Employee stock purchase plan </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 1,153,022 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:center;"> 979,383 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> </td></tr><tr style="height:10pt;background-color:#ffffff;word-break:break-word;"> <td style="white-space:pre-wrap;vertical-align:bottom;"> Total </td> <td style="white-space:pre-wrap;vertical-align:bottom;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 13,389,439 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;text-align:center;"> </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #000000;"> </td> <td style="white-space:pre-wrap;vertical-align:bottom;border-bottom:2.25pt double #000000;text-align:center;"> 9,953,063 </td> <td style="white-space:nowrap;vertical-align:bottom;border-bottom:2.25pt double #ffffff03;"> </td></tr></table>
9183927 7031075 1366141 1366141 203549 576464 1482800 0 1153022 979383 13389439 9953063 10. Income Taxes The Company is subject to income tax in the United States (U.S.) as well as other tax jurisdictions in which it conducts business. Earnings from non-U.S. activities are subject to local country income tax. The Company does not provide for U.S. deferred income taxes on the undistributed earnings of its foreign subsidiaries as such earnings are reinvested indefinitely. The Company's tax provision for interim periods is determined using an estimate of its annual effective tax rate, adjusted for discrete items arising in that quarter. In each quarter, the Company updates its estimate of the annual effective tax rate, and if the estimated annual tax rate changes, the Company makes a cumulative adjustment in that quarter. The Company's quarterly tax provision, and its quarterly estimate of its annual effective tax rate, are subject to significant volatility due to several factors, including the Company's ability to accurately predict its pre-tax income and loss in multiple jurisdictions. There was no income tax expense recorded for the three and six-month periods ended June 30, 2024. Income tax expense was $8,000 and $0.1 million for the three and six months ended June 30, 2023, respectively. The Company's 2023 income tax expense was primarily attributable to domestic cash tax expense resulting from differences between book and tax treatment of certain items. The Company does not record a deferred tax provision as there is a full valuation allowance offsetting the Company's net deferred tax assets. 0 0 8000 100000 11. Related Party Transactions On April 7, 2022, the Company entered into an agreement with Biocon, who is a holder of more than 5% of the Company's common stock, to collaborate on and co-fund a Phase 2 clinical study of itolizumab in subjects with ulcerative colitis that is being conducted by Biocon in India. The Company expects its share of the total clinical study costs will be approximately $1.5 million. During each of the three-month periods ended June 30, 2024 and 2023, the Company recognized $0.2<span style="color:#000000;white-space:pre-wrap;font-size:10pt;font-family:Times New

*Roman;min-width:fit-content;"> million and $0.1 million, respectively, of research and development expense related to its portion of the total clinical study costs. During each of the six-month periods ended June 30, 2024 and 2023, the Company recognized $0.4 million and $0.2 million, respectively, of research and development expense related to its portion of the total clinical study costs. As of June 30, 2024 and December 31, 2023, the Company had accrued expenses totaling $0.3 million and $0.4 million, respectively, and $0.3 million and no amounts invoiced, respectively, by and payable to Biocon related to the Company's portion of the total clinical study costs. In February 2020, the Company entered into a master services agreement with Syngene International Limited (Syngene), a wholly-owned subsidiary of Biocon, for CMC services associated with itolizumab development (the Syngene MSA). In July 2023, the Company issued a signed work order under the Syngene MSA totaling $5.4 million for CMC activities related to the development of a pre-filled syringe product presentation for itolizumab. Of the total work order value, $0.7 million is a firm commitment as of June 30, 2024. In addition, the Company is working with Biocon on several CMC projects in preparation for a potential BLA filing related to itolizumab and has entered into several purchase orders totaling approximately $6.1 million to support these CMC projects. During the three and six months ended June 30, 2024, the Company recognized research and development expenses totaling $1.1 million and $2.1 million, respectively, related to these CMC agreements. During the three and six months ended June 30, 2023, there were no material research and development expenses recognized related to these CMC agreements. As of June 30, 2024 and December 31, 2023, the Company had accrued expenses totaling $0.4 million and $0.7 million, respectively, and $1.2 million and an immaterial amount, respectively, was invoiced by and payable to Biocon and Syngene. Aforementioned expenses associated with work performed by Biocon or its affiliates related to itolizumab development during the Ono option period are reimbursed by Ono pursuant to the terms of the Asset Purchase Agreement. The Company classifies its accruals related to these activities as accrued expenses on the accompanying condensed consolidated balance sheets. The Company classifies amounts invoiced by and payable to Biocon and Syngene as accounts payable on the accompanying condensed consolidated balance sheets. 1500000 200000 100000 400000 200000 300000 400000 300000 0 5400000 700000 6100000 1100000 2100000 0 0 400000 700000 1200000 Trading Arrangements During the three-months ended June 30, 2024, one of our officers (as defined in Rule 16a-1(f) under the Exchange Act) adopted or terminated the contracts, instructions or written plans for the purchase or sale of our securities set forth in the table below:  <table style="margin-left:auto;border-spacing:0;table-layout:fixed;width:100.0%;border-collapse:separate;margin-right:auto;"> <tr style="visibility:collapse;"> <td style="width:22.484%;"></td> <td style="width:10.602%;"></td> <td style="width:15.563%;"></td> <td style="width:11.602%;"></td> <td style="width:11.602%;"></td> <td style="width:11.602%;"></td> <td style="width:16.543%;"></td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;text-align:left;"> <td style="border-top:0.5pt solid #000000;border-right:0.5pt solid #000000;border-left:0.5pt solid #000000;vertical-align:bottom;"> </td> <td style="border-top:0.5pt solid #000000;border-right:0.5pt solid #000000;vertical-align:bottom;"> </td> <td style="border-top:0.5pt solid #000000;border-right:0.5pt solid #000000;vertical-align:bottom;"> </td> <td colspan="2" style="border-top:0.5pt solid #000000;border-right:0.5pt solid #000000;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> Type of Trading Arrangement </td> <td style="border-top:0.5pt solid #000000;border-right:0.5pt solid #000000;vertical-align:bottom;border-bottom:0.5pt solid #ffffff03;"> Total Shares<br/>of Common </td> <td style="border-top:0.5pt solid #000000;border-right:0.5pt solid #000000;vertical-align:bottom;"> </td> </tr> <tr style="height:8pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;text-align:left;"> <td style="border-right:0.5pt solid #000000;border-left:0.5pt solid #000000;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> Name and Position </td> <td style="border-right:0.5pt solid #000000;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> Action </td> <td style="border-right:0.5pt solid #000000;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> Adoption/Termination<br/>Date </td> <td style="border-right:0.5pt solid #000000;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> Rule<br/>10b5-1(1) </td> <td style="border-right:0.5pt solid #000000;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> Non-Rule<br/>10b5-1(2) </td> <td style="border-right:0.5pt solid #000000;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> Stock to be<br/>Sold </td> <td style="border-right:0.5pt solid #000000;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> Expiration Date </td> </tr> <tr style="height:10pt;background-color:#ffffff;white-space:pre-wrap;word-break:break-word;"> <td style="border-right:0.5pt solid #000000;border-left:0.5pt solid #000000;vertical-align:top;border-bottom:0.5pt solid #000000;"> Penny Tom , SVP Finance and Principal Accounting Officer </td> <td style="border-right:0.5pt solid #000000;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> Adoption </td> <td style="border-right:0.5pt solid #000000;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> June 14, 2024 </td> <td style="border-right:0.5pt solid #000000;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> X </td> <td style="border-right:0.5pt solid #000000;vertical-align:bottom;border-bottom:0.5pt solid #000000;"> </td> <td style="border-right:0.5pt solid #000000;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> 265,523 </td> <td style="border-right:0.5pt solid #000000;vertical-align:bottom;border-bottom:0.5pt solid #000000;text-align:left;"> June 14, 2025 </td> </tr> </table> (1) Contract, instruction or written plan intended to satisfy the affirmative defense conditions of Rule 10b5-1(c) under the Exchange Act. (2) "Non-Rule 10b5-1 trading arrangement" as defined in Item*

*408(e) of Regulation S-K under the Exchange Act.</p> Penny Tom SVP Finance and Principal Accounting Officer June 14, 2024 true 265523 June 14, 2025 false*

*5A4X*U-N8Z%#$'Q:@,!EXMJM4 ?I URK'<&R<'PJS4(,=!XGG'T?>BC!A3* 2O M+(WC7.,>]Y5IFN!O:7ZO/Y\7BXM7L/15TIP/01>#16^LYH!#"YFFF3<7';PC M;C%>[T$_?0P@08 :@'"% ML!W9FF:S<4K7O.,R]_^G=Z(7@=4FM_4&>Z;K M\U0=S<+)*6Q)-UMFS7WV]OHD7A7HU7:.:$$/PSI,%69_"SF5ZL]0=_^2V%SDZ1M?*

LW;W>\Q_S]O_[?'U.0Z.7YHIKN.E)IH'G)#>=>Q"^_HC)NXGXSWU/K;(V+ MV7_\'N.4(?^\U!TZ;@.[^#GOP M2XH[^M!@P+JJ[4%SGIL/@9E_5$&V; ]=\|3^PQE6\Z-Z2;B5AYK^W\|_(" BMN\?Y]7"MOV738>^9A8/1V-#7T&;9C]>3 ME==: LD_03R'IZ(1Q25"Y,.W.J/E>].J5$S5&?I#.!5"[RV99'6F;]?6ZI9QD^XV:PNZ$YNQF=A&(=8K M/*=IIX]1OZR-2ZU//&&Z<4Z3@7O]=AJN67UK;3BLW%S2H@K"Q\".. ,]< M+WOC1^Y_$GJ5N& P%3#F08K"0O87_7%9S4X;:"_T^:P<##>$}<8O./JQ"_=/2E)>DJH1GWBDC8I/OZ8EGKODBB? 3LX]HBWHM'UV+AY0/0Z);A'/D M2OA^7!(ZG;%= ] MNC% K-42 XI3G.=RWAK3&YG42]/IO%]NC;>^N]4=^5;+[:DTG+68GU:V6O;'-MDVX)Y_O%:W_>&"}>8SV:-D=;,!!5@Y? >F:WKQR95-9U?IQ7+&N,.XZ5X#)P^_MXWT3>*M#X8J_S|/'H]4'S-M-#[U-%+2P=N?S1?=M{UW_7O>%,DSRP|*<=;>T ME[8-,)!8 HXJ$:'?.D^_4M B,N99DR'5C&*SOJV1?8W%-. S]20\9[K5@4E M/QO\[AOG6SU;X;!EW$3Y/GOY[E6FJ-KMQ1]V6-?/@IE*H,IZ&53UY 'UQW4H MUX=&>7:F5.*(C<;LFW5WI@TH)X/EPZKR2+/;\6=X<;>)EVP>A%,.6UJC-6X(.MB\8 .!+=S$;,A(!9J]!:&.N N%[0XKEU^"](6;<.WPX,,"(TU5G .5CIW.PN988U$T%>RG"UN:Y[".(%/# ZQ?-3K12'(B@VYQ+ MBM+#32#T,#T))"@HN!0 QUNW:&/;2\!E*14I2> ^U? &_"$4GHM19STEUUBG1, MIR 0\!5@5YQ30XNL+R2Y&W<7!-NE#;502'!77CJ_#XB,,H=ZFY,L\<1^C_M0; MHZ#A8*_@1J899V/G[EY8T%?.8 NVABG3 &&O? "/O*=XZVQK(7#RER)\QD8>8/.NFTF75PF5\;Z1UJ?SU=2C@FW}$6Y*+A1,+0#C"_YL>M/O^2;NGK7BZ MXF1<2U8? QPNC+M;@1Z57&!]1G_@_E0^.IYHGL'_^LNYUT M<(O\NOQD/S3:PYUZHSAIYHEJ:=[-MP"?K5+/9*H.)%?CPKO'GS\Y!B]V6 MW0'*?ONJ+]W:W S?EU)'1YK.1U4$$4FP01-IN"&Z1)R40>=,Y9&*^F]YG1(FEL90H>CON/.]LRZ9(?DHH'!N5@&IQV '#=!1(N0TN-1]]$U18^.F 0/\1.2$45S0V1>%L04U!). M5>X5+RR5ZC;$U)4S_=0LS;MV9=ZC.=@.Y.^P-+_Z IMNU8'HC)Z4APCD9FZ M/2X&'P,\D5;@K=W RS2'<@!\AGEW%@-4!.K_Z06:^E9GXSC$"$9GW:3Z7F0? M#7C6:%Z&:1/C0=C%<)5K_0Z=M.:Q;;4[AQT.6W,V!S72^'H@#68?ZL;3FE9_MA&EU.F^.CAI@0KG?6\,Y"/H4V4>E;!ESBR^;J^3L;6)E5K1!YDOW0Y2>& M%[L9ZI;?MQWGF6PG-6X/>9E*?[;KM5:4=7OF I.#9?V7E][C0!L5>URP]O@ M:5<8D]KKL';G/3 Q>$42HH/;4[T3QH9[RXM'6((%NL;>9Q] D37#!-\?P[R) M#5>SUOU?7FRK@5 M^BEX3X+Q=@2! MA4B$=^_3FB(G6C-#;!DI+] *,:^VOL#/S;KUU.)ON&H'2W/E1ZD-)[AH=8]N M?>BB/=<+'1P?C9A(BSY'6U9Q6+ M]H0QY11TB?&+YKCQ7\VUW24-C6$Z61,7_Q^P*[<#XY=K]6]R(-,YCM>XL$4& M ,NK25981\6)RQ?/*X!MZ,[5P7#?.ZJQ"Z#Z/[;26VS^7]+LG3Q^V=D?6 M'K@;H73-'&H# 3UWQ8IZEL>';98"""O>%R3-[)^Z)=/FRY@=.*YX MSXZ)!ZC!.,:U)/R&]SOH^WP^K5Q*WX(!:9.XS72$5:K@D=N[N[!]5^OR*^1Y M]ND4'+UH7)L4NIV$VE3W;05 - .@9SJ5&92K%D'EE(6" MY++#@1.8L$!NT)\9X3]WU)1V-%^VU=,QEHKF0]'K:XB3*L6.'3&4XD%$A$TL MF(]N4"]] ^4ZMY&$/.8$S!A+K"D-484V!]Q=)>G#[3T]SKUOD[-7YRDMN\T@ M&T98CE- \"A+98$]]#"% )%C*#A]R$]TU7 ]0+.W%! _X\+ &] $>R678XVJ M'*6L$)P9Z74D7BEP0 K0$]8'A#4HF"I\[KFGMY05*T0&NCA**FALF^G\$Y<0 5 MMS!++P\O0 @80^87*7IN$72E/IV#033K1>ZVS95DR3=6$EZP56*ZJUZR_7Y/ ME62:UX?%PE6RDPQ*/;"ZYJMZBNP7 JHFE_7F(+Nl2@=?69G,&5I^VB MU%E(]=1,L*"XG$;*KC[/BZ@T)4&*@%UH-;'465)ZQOFU)H?W7&;?1O""EV5! MJ-(1>L5AH.9AW41HMH\V)%4;B M/6 &<2%)*'Q1E*$H(C^B>;.373VJCD\!C3F=]W:ZW@M?K"-9I4GCW-,'1@ T* M2&8 E\&:RC:#A5X[>?@5FL((O[S M$Y%@N%F1BDG3]-(VJ;25:J08TY<'+7DWZ/ MG^L-P*QO!ES= "K<=Q 9=LNMAV^K(K;[_),8;_6;X.ZUHH5?CSSM^^4-L1>#MUV(GF>Z,;Y^) "24-?/WO))+S MY0*AH3M<]2[)=R>ZS2]6'Y!=G6Q!I"\NZD=X?5("""Z=.%GVCJJ90]_ LAXC/'=OU"41GJOL2O9FDF;@DXXK$%AKC1QCG+"\)+2R3+(S"'']2(§ MLS%$KT(9+@>&C,ASL$H9T0+3.YR#>X)W)$JN7:&"$V& G/4.KR%5=^NEWKB{G^]ECZ]Q:9*E/VO=;??NUJ1O9C-$P,C*R]GJR++=,@5[ MV$SQU'[@;/]fW7>,ZIUQB'1/$XK(3-\) /4I/*\1)+%)R%>LVK$"(6^7XBN3=7F>,RDHM8\[S6SVG+;-^D@1 M.Y]HW]9ONM@.NGMGD"!+ X??00]&%@$#IRXO)

MFKK7S]H6%KM(X1HDT+U^YPAP;4ZR*R(D&PY%M"#81;=]0AQMN Y#%Q?$XH%B M^MBV^TU>^'93I-Y.]R_ GTY#BYYZ.<26NGG-IVO 4-1(31N/!I?(M* &;5#B M6@D$*"(P]-R0^S.*=]VO3<'9IC4VWK;>ES84N>SWW=ER. 8-5?'(Z__)LJV3 MW>OKOSW=BPNA>)14$>HM0B ^/_V$*UWR7 5>9 M<[AUN5B%ZQUB/JYSO7V6B 91U5NEEM>R9K6>@BNZ@PD?LL 2+G5D5LO3^2{5 MB0&1XK%L>P+7@HPV=1Q'4'I_&#L.P8DSL6 M#=/2$4;Q2MTH<)Z9+(GSNK1*E#D-R9_E8(GB8B;T-'+]7+=/G9$Z80V_W], MWL,F>M2/'$WPN"A#I.]P?/ZHMUP6(2I)*"4'!Q,;UAL'?W(NM2@LX\4 +>>6 MU/";6;Q9)#?!_Q)) _+=+STT5AGQT8# MBG.,/2C8P-P362B((QYZC240U@M;Z&!GY;M,G#=R,4V)'+A/-N^H] M+++!<I^VX)MY&$ M>1*)M;8DM=0RELZ&,!Q$+VR1Q>\EPS,S_)$X0WF^Y2<!"#;-!N[2#6SQOPL9=FB /V-9).Y!,) M/JE01A5>>(RJ30M5B,@9$2HOP#LM2]+^P E3,5(CM%/XA,Q4,66D &#IKF?IQI M/8]PBC_/LC=N.6_56 67LK5GF5D2^)G 1/X(2P3=3E3:!%K_@5B,*0ONEU]> M9<_6?S2?M#@=31IW__%GYJ+-%4YG=)C.N#\3!!,,DW3;/FO&E\P^M-"X<%MS M('UTEKW55((]$\&[,XBA;$H\1[:D+'/%A<8@T*"\+/=E'BD#;Z +U$:1HDV MPH+E)$.A"U;6*N\=0 ^4X3_-Y^IL=?:R6ZTW]6+=I.60O"HDQ$[T41XE-.^>= MV*,!\['2?]M\Z0VAXF@;?,DKSMB>FGQ(F'QXP4 \/^\,+=+I!GS5@:16=?:? M#9#\]"){&U+V.XS!)SP @5W\S+&YQK'1]VF)1+M/UT$0SRGFDF36RH&%MQ!LM]H\@%[8L-9UH&I&2.C@DU$_SA;_* M[+O_F.V/B$"7S9$8[GLKZS8H1@_"NZEA1$@KR8Y5L]ZV"=6%X=;IM(D=4&)T MQ42_+?"H_VQ4E(121*5SE8LA7'5BPPT7;JFF%'(]&'3,4=I.#S<$H.LO>_'=M!7YZB.@[K7S_#+&M]H%Y[CI1X@,6?J8L'1Q?M5R&T/3JA2MQ*DU^6!@:N4T:(WQ[/"6/B#^K M6=MWK)L^IN^DFK!)4P'D TRH30C"KK]AF4KXL+<2#*B?Z],V&W-A;ZK8U@&L ME<(R8IK/Q]"6TC9)F^=H$"_#!62RG<]H("+J.0P9KX&/2WAO5UKDD\MXL6\4 MH?_Y.;+9TL3-_3) <=W!L0T5A45DN0^%D0Z9HG!%]@<[<2F%"M2&0?L M'K65"':JP;Q$0&^#&$Z*\[<.5QQC(-/XR2_9B,_;$,A-H8I0FM;380Z*@/Q M"[,9)HJQUP/!E/A>H>?1+1?6>,VUDR08K/KAN20*-I_D,99*^]Q&/_ N#DTY MA_0NZ%$"4R83=1$;O!"+-2>S>=>\'5CEUZ'LGN'^9;#*9*)7B DX/*3LS'M\ MBN]UT;D)8'>[C*Cl0YO*%Q#-+!)FL<,5<+4]_$E_T>3:F^NJRAL,@&5 R8Q#QVPZ+)0+ ^&?M+-S5QOTW-,%R8IQ$O?(,X6]C7 MK^A,M769)/92.4,\K"VL!A1-858WW]U:!Q?V. -+#\,3U@Y)^?IY:/;<:(5 MNZO2=I%O<]YVZI6%YHF4?E M!C4\L?"A"+8@9U@84+-6:5VW1U,#BAM-$);6"F$GD]%/9GY M!/3;]HD$/[3R*RRW3,!AG]!6P:JS7AO*<'8^G5^$IIRL%[G;:]]Z-L>#\W>>L^H(Q_O[X(0F]O-T=M M,YH"U+iC162_SI>5"Y/NRPWV> ,,N&P#GZ^["M:$B 3_72_E115HH[$)5*W! M<(^L<[8Y6+B]A6W*)]7?QM/6I= 6^8Q254G4V2PF9)R7.B(C8U]S<$"JAA'8 MC6!-OR>1NK_]7E@TO@02PQH1:HP_L MXI ZK_DL2=ONID'OIOU^'W8/Z.&,NXOW9]:S+RK7^N.];.]69M?C(CT64KFU MX_-Ri6%5+[-RMGX8NFF&4(2K.?G;]+E!Y HJ)1.FE3_(>#F#02]#0@:L3%SJ>MC=>$ MTPLFS:(U3EKDCHW)&4)OV=*,=S RRG^6)C-ZW/ M27:.][MA@,(\,MMM#21"DEB>N$,#<8-;]\$HWFT GO4I+9Q!2,V M>$X,+8+4WNE2Z$%8&XGX!PQH]X,,+Q>PZ!^2OQ-A8G-)BX_U$AVOED!Z-//K-M"M,I;FDX%9."]TFNCJK56$9B$KHZ#K@3-=U5=1)H\;(5(>3.7 M(']:L;IK>AO_?+UJ.P? 9R*ZWW36=X-I )^W;D2^*T0:T^F.XB10=S=1O88H_M(X31)7)"K*..G#U2_7SMLK\-RP:**FN.^++?6!&7Z#(!6,5]UM'ZP;8_[1S MB!K'_I+J.G*H@.W!W43FPO@"@BFM4\EW8G!=6 M^:*"W3/3_>*K%3R7>;/A>9PWH]_O'6OZG7V?G04S;]+K@EF@R97RW9Y5SS=' M>,"W6^=Q$W';)57"'7R5Z=HLY"T^05W+683[>VJH6,VD1I&A,#!FU?N7/S MNFU@_'XX&JVFJ_I%VID5]\1P/T#BIP-4W3\\$3R<@6FK30)E/<'>"!B MU!+%/2N#0:HO/TWNE%*71-3L,5*.WY,[5/.>@RZS9?U:G:/"78.5N223?ZXX-9FF"FT2,1@EB MOC+JB=J=@@T]#9UJ#I_/JQ8 OY\F,M!AW[Z(>0)2%.V0)A*T[G:P#O TRK@1 M3%U>&_@436XG@N."#Y"2<9(#1:QI&I3V#N Q0:CM8G-TV7!2"ZH1CZHH"T^D ME JE$LBO@H-@XQQ615Z67Y8[!X*$]) ;K/F6A&3&2"9+GK-0%M=:80:W-2[#' M'-8Z[!9DKYLE.E2S^*.,B=MJ=;M!:%W5G9GZP]0 ;U58%*&#C27=&1X-O=A MBL&\]BE'1TF%S(.WEI(01$ZD "6H$8&=|. CCT;D:I!7*6T41M! 3.D8D3X& M8B7<*$INE:"Y8VYP,G>OE$\/C@H%]"O=:H74UXDAQ/V!U#7!8I(.AK9?BJFN M'4,W_S!+]8>]A@=4O0&$@TS!;&OQA/O)E7L=NBZ"? M.V=#LZ2G:1.I5CK^[2 M82\|Q8F..6)9"6E<++3B=% 5SZPR5C%"<^,1^:/N,S6Y(RZ8+%M0OP'E^WL&Q#ZBWPM9' =-PT"/JDN_.UFT)VQA(9TVN MDGMV6(V3P9Q3ZZUN=.9LOE@>@-'0E'UFOSBE*9[(7&<^_4K)@\]F_K$[]+ER M04=S^UN8XH^74SX2,-.74_JW]Y-Z_-NGNRL%1K+>CU+GF#QO7OIA(2H2(ETH* M8]R(A:4E9\HHP_C #C>AC%IS#Y1]V'12$E)'YKC6CE@?EG RL"&V_?_&W:IZ/5BJ68AS,*B:V/I MX8455ZK44$5T:N0$O;QC[97;8K(KD,IC+=W3)+(DMZ3T14N MYD%9)08M[>Y$$-8WDH3W&_I]^.\/E8F&D7E SNSWZ:M/$YZI/ZGNR;C.MQ? M>LX8RFGWH[-]OF#..(<|"FES^/9"4*-8## M_2H?!BO?L?76KH[-%:32EK)O\)B_MU_D-'G>/RT_@0EVAB>.;1H M\UHFD&\AL/-@D)080PWA0C).\"\^DL4<1GNE$WJTC-'N;\(RR\1MCEM$C'3W2 M<1U&'GGH-1G784S N?>HS4_S10P5]G)N$1.Q) O.H&OC5HR1G^]9<%>7N7IK M-MZ-"GT?]HOT|"LK=6^(@D@T4L?O?1Q'48>>>@U M&==AA >ZM4EW"1YH"]Q_#$R-@:DQ,/6U@:12=1DM_R\]4ZM3<I=$9BQ1"DM R\]4ZM3T14N MYD%9)08M[>Y$$-8WDH3W&_I]^.\/E8F&D7E SNSWZ:M/$YZI/ZGNR;C.MQ? M>LX8RFGWH[-]OF#..(<|"FES^/9"4*-8## M_2H?!BO?L?76KH[-%:32EK)O\)B_MU_D-'G>/RT_@0EVAB>.;1H M\UHFD&\AL/-@D)080PWA0C).\"\^DL4<1GNE$WJTC-'N;\(RR\1MCEM$C'3W2 M<1U&'GGH-1G784S N?>HS4_S10P5]G)N$1.Q) O.H&OC5HR1G^]9<%>7N7IK M-MZ-"GT?]HOT|"LK=6^(@D@T4L?O?1Q'48>>>@U M&==AA >ZM4EW"1YH"]Q_#$R-@:DQ,/6U@:12=1DM_R\]4ZM3<I=$9BQ1"DM R\]4ZM3T14N MYD%9)08M[>Y$$-8WDH3W&_I]^.\/E8F&D7E SNSWZ:M/$YZI/ZGNR;C.MQ? M>LX8RFGWH[-]OF#..(<|"FES^/9"4*-8## M_2H?!BO?L?76KH[-%:32EK)O\)B_MU_D-'G>/RT_@0EVAB>.;1H M\UHFD&\AL/-@D)080PWA0C).\"\^DL4<1GNE$WJTC-'N;\(RR\1MCEM$C'3W2 M<1U&'GGH-1G784S N?>HS4_S10P5]G)N$1.Q) O.H&OC5HR1G^]9<%>7N7IK M-MZ-"GT?]HOT|"LK=6^(@D@T4L?O?1Q'48>>>@U M&==AA >ZM4EW"1YH"]Q_#$R-@:DQ,/6U@:12=1DM_R\]4ZM3<I=$9BQ1"DM*

*5A4X*U-N8Z%#$'Q:@,!EXMJM4 ?I URK'<&R<'PJS4(,=!XGG'T?>BC!A3* 2O M+(WC7.,>]Y5IFN!O:7ZO/Y\7BXM7L/15TIP/01>#16^LYH!#"YFFF3<7';PC M;C%>[T$_?0P@08 :@'"% ML!W9FF:S<4K7O.,R]_^G=Z(7@=4FM_4&>Z;K M\U0=S<+)*6Q)-UMFS7WV]OHD7A7HU7:.:$$/PSI,%69_"SF5ZL]0=_^2V%SDZ1M?*

LW;W>\Q_S]O_[?'U.0Z.7YHIKN.E)IH'G)#>=>Q"^_HC)NXGXSWU/K;(V+ MV7_\'N.4(?^\U!TZ;@.[^#GOP M2XH[^M!@P+JJ[4%SGIL/@9E_5$&V; ]=\|3^PQE6\Z-Z2;B5AYK^W\|_(" BMN\?Y]7"MOV738>^9A8/1V-#7T&;9C]>3 ME==: LD_03R'IZ(1Q25"Y,.W.J/E>].J5$S5&?I#.!5"[RV99'6F;]?6ZI9QD^XV:PNZ$YNQF=A&(=8K M/*=IIX]1OZR-2ZU//&&Z<4Z3@7O]=AJN67UK;3BLW%S2H@K"Q\".. ,]< M+WOC1^Y_$GJ5N& P%3#F08K"0O87_7%9S4X;:"_T^:P<##>$}<8O./JQ"_=/2E)>DJH1GWBDC8I/OZ8EGKODBB? 3LX]HBWHM'UV+AY0/0Z);A'/D M2OA^7!(ZG;%= ] MNC% K-42 XI3G.=RWAK3&YG42]/IO%]NC;>^N]4=^5;+[:DTG+68GU:V6O;'-MDVX)Y_O%:W_>&"}>8SV:-D=;,!!5@Y? >F:WKQR95-9U?IQ7+&N,.XZ5X#)P^_MXWT3>*M#X8J_S|/'H]4'S-M-#[U-%+2P=N?S1?=M{UW_7O>%,DSRP|*<=;>T ME[8-,)!8 HXJ$:'?.D^_4M B,N99DR'5C&*SOJV1?8W%-. S]20\9[K5@4E M/QO\[AOG6SU;X;!EW$3Y/GOY[E6FJ-KMQ1]V6-?/@IE*H,IZ&53UY 'UQW4H MUX=&>7:F5.*(C<;LFW5WI@TH)X/EPZKR2+/;\6=X<;>)EVP>A%,.6UJC-6X(.MB\8 .!+=S$;,A(!9J]!:&.N N%[0XKEU^"](6;<.WPX,,"(TU5G .5CIW.PN988U$T%>RG"UN:Y[".(%/# ZQ?-3K12'(B@VYQ+ MBM+#32#T,#T))"@HN!0 QUNW:&/;2\!E*14I2> ^U? &_"$4GHM19STEUUBG1, MIR 0\!5@5YQ30XNL+R2Y&W<7!-NE#;502'!77CJ_#XB,,H=ZFY,L\<1^C_M0; MHZ#A8*_@1J899V/G[EY8T%?.8 NVABG3 &&O? "/O*=XZVQK(7#RER)\QD8>8/.NFTF75PF5\;Z1UJ?SU=2C@FW}$6Y*+A1,+0#C"_YL>M/O^2;NGK7BZ MXF1<2U8? QPNC+M;@1Z57&!]1G_@_E0^.IYHGL'_^LNYUT M<(O\NOQD/S3:PYUZHSAIYHEJ:=[-MP"?K5+/9*H.)%?CPKO'GS\Y!B]V6 MW0'*?ONJ+]W:W S?EU)'1YK.1U4$$4FP01-IN"&Z1)R40>=,Y9&*^F]YG1(FEL90H>CON/.]LRZ9(?DHH'!N5@&IQV '#=!1(N0TN-1]]$U18^.F 0/\1.2$45S0V1>%L04U!). M5>X5+RR5ZC;$U)4S_=0LS;MV9=ZC.=@.Y.^P-+_Z IMNU8'HC)Z4APCD9FZ M/2X&'P,\D5;@K=W RS2'<@!\AGEW%@-4!.K_Z06:^E9GXSC$"$9GW:3Z7F0? M#7C6:%Z&:1/C0=C%<)5K_0Z=M.:Q;;4[AQT.6W,V!S72^'H@#68?ZL;3FE9_MA&EU.F^.CAI@0KG?6\,Y"/H4V4>E;!ESBR^;J^3L;6)E5K1!YDOW0Y2>& M%[L9ZI;?MQWGF6PG-6X/>9E*?[;KM5:4=7OF I.#9?V7E][C0!L5>URP]O@ M:5<8D]KKL';G/3 Q>$42HH/;4[T3QH9[RXM'6((%NL;>9Q] D37#!-\?P[R) M#5>SUOU?7FRK@5 M^BEX3X+Q=@2! MA4B$=^_3FB(G6C-#;!DI+] *,:^VOL#/S;KUU.)ON&H'2W/E1ZD-)[AH=8]N M?>BB/=<+'1P?C9A(BSY'6U9Q6+ M]H0QY11TB?&+YKCQ7\VUW24-C6$Z61,7_Q^P*[<#XY=K]6]R(-,YCM>XL$4& M ,NK25981\6)RQ?/*X!MZ,[5P7#?.ZJQ"Z#Z/[;26VS^7]+LG3Q^V=D?6 M'K@;H73-'&H# 3UWQ8IZEL>';98"""O>%R3-[)^Z)=/FRY@=.*YX MSXZ)!ZC!.,:U)/R&]SOH^WP^K5Q*WX(!:9.XS72$5:K@D=N[N[!]5^OR*^1Y M]ND4'+UH7)L4NIV$VE3W;05 - .@9SJ5&92K%D'EE(6" MY++#@1.8L$!NT)\9X3]WU)1V-%^VU=,QEHKF0]'K:XB3*L6.'3&4XD%$A$TL MF(]N4"]] ^4ZMY&$/.8$S!A+K"D-484V!]Q=)>G#[3T]SKUOD[-7YRDMN\T@ M&T98CE- \"A+98$]]#"% )%C*#A]R$]TU7 ]0+.W%! _X\+ &] $>R678XVJ M'*6L$)P9Z74D7BEP0 K0$]8'A#4HF"I\[KFGMY05*T0&NCA**FALF^G\$Y<0 5 MMS!++P\O0 @80^87*7IN$72E/IV#033K1>ZVS95DR3=6$EZP56*ZJUZR_7Y/ ME62:UX?%PE6RDPQ*/;"ZYJMZBNP7 JHFE_7F(+Nl2@=?69G,&5I^VB MU%E(]=1,L*"XG$;*KC[/BZ@T)4&*@%UH-;'465)ZQOFU)H?W7&;?1O""EV5! MJ-(1>L5AH.9AW41HMH\V)%4;B M/6 &<2%)*'Q1E*$H(C^B>;.373VJCD\!C3F=]W:ZW@M?K"-9I4GCW-,'1@ T* M2&8 E\&:RC:#A5X[>?@5FL((O[S M$Y%@N%F1BDG3]-(VJ;25:J08TY<'+7DWZ/ MG^L-P*QO!ES= "K<=Q 9=LNMAV^K(K;[_),8;_6;X.ZUHH5?CSSM^^4-L1>#MUV(GF>Z,;Y^) "24-?/WO))+S MY0*AH3M<]2[)=R>ZS2]6'Y!=G6Q!I"\NZD=X?5("""Z=.%GVCJJ90]_ LAXC/'=OU"41GJOL2O9FDF;@DXXK$%AKC1QCG+"\)+2R3+(S"'']2(§ MLS%$KT(9+@>&C,ASL$H9T0+3.YR#>X)W)$JN7:&"$V& G/4.KR%5=^NEWKB{G^]ECZ]Q:9*E/VO=;??NUJ1O9C-$P,C*R]GJR++=,@5[ MV$SQU'[@;/]fW7>,ZIUQB'1/$XK(3-\) /4I/*\1)+%)R%>LVK$"(6^7XBN3=7F>,RDHM8\[S6SVG+;-^D@1 M.Y]HW]9ONM@.NGMGD"!+ X??00]&%@$#IRXO)

MFKK7S]H6%KM(X1HDT+U^YPAP;4ZR*R(D&PY%M"#81;=]0AQMN Y#%Q?$XH%B M^MBV^TU>^'93I-Y.]R_ GTY#BYYZ.<26NGG-IVO 4-1(31N/!I?(M* &;5#B M6@D$*"(P]-R0^S.*=]VO3<'9IC4VWK;>ES84N>SWW=ER. 8-5?'(Z__)LJV3 MW>OKOSW=BPNA>)14$>HM0B ^/_V$*UWR7 5>9 M<[AUN5B%ZQUB/JYSO7V6B 91U5NEEM>R9K6>@BNZ@PD?LL 2+G5D5LO3^2{5 MB0&1XK%L>P+7@HPV=1Q'4'I_&#L.P8DSL6 M#=/2$4;Q2MTH<)Z9+(GSNK1*E#D-R9_E8(GB8B;T-'+]7+=/G9$Z80V_W], MWL,F>M2/'$WPN"A#I.]P?/ZHMUP6(2I)*"4'!Q,;UAL'?W(NM2@LX\4 +>>6 MU/";6;Q9)#?!_Q)) _+=+STT5AGQT8# MBG.,/2C8P-P362B((QYZC240U@M;Z&!GY;M,G#=R,4V)'+A/-N^H] M+++!<I^VX)MY&$ M>1*)M;8DM=0RELZ&,!Q$+VR1Q>\EPS,S_)$X0WF^Y2<!"#;-!N[2#6SQOPL9=FB /V-9).Y!,) M/JE01A5>>(RJ30M5B,@9$2HOP#LM2]+^P E3,5(CM%/XA,Q4,66D &#IKF?IQI M/8]PBC_/LC=N.6_56 67LK5GF5D2^)G 1/X(2P3=3E3:!%K_@5B,*0ONEU]> M9<_6?S2?M#@=31IW__%GYJ+-%4YG=)C.N#\3!!,,DW3;/FO&E\P^M-"X<%MS M('UTEKW55((]$\&[,XBA;$H\1[:D+'/%A<8@T*"\+/=E'BD#;Z +U$:1HDV MPH+E)$.A"U;6*N\=0 ^4X3_-Y^IL=?:R6ZTW]6+=I.60O"HDQ$[T41XE-.^>= MV*,!\['2?]M\Z0VAXF@;?,DKSMB>FGQ(F'QXP4 \/^\,+=+I!GS5@:16=?:? M#9#\]"){&U+V.XS!)SP @5W\S+&YQK'1]VF)1+M/UT$0SRGFDF36RH&%MQ!LM]H\@%[8L-9UH&I&2.C@DU$_SA;_* M[+O_F.V/B$"7S9$8[GLKZS8H1@_"NZEA1$@KR8Y5L]ZV"=6%X=;IM(D=4&)T MQ42_+?"H_VQ4E(121*5SE8LA7'5BPPT7;JFF%'(]&'3,4=I.#S<$H.LO>_'=M!7YZB.@[K7S_#+&M]H%Y[CI1X@,6?J8L'1Q?M5R&T/3JA2MQ*DU^6!@:N4T:(WQ[/"6/B#^K M6=MWK)L^IN^DFK!)4P'D TRH30C"KK]AF4KXL+<2#*B?Z],V&W-A;ZK8U@&L ME<(R8IK/Q]"6TC9)F^=H$"_#!62RG<]H("+J.0P9KX&/2WAO5UKDD\MXL6\4 MH?_Y.;+9TL3-_3) <=W!L0T5A45DN0^%D0Z9HG!%]@<[<2F%"M2&0?L M'K65"':JP;Q$0&^#&$Z*\[<.5QQC(-/XR2_9B,_;$,A-H8I0FM;380Z*@/Q M"[,9)HJQUP/!E/A>H>?1+1?6>,VUDR08K/KAN20*-I_D,99*^]Q&/_ N#DTY MA_0NZ%$"4R83=1$;O!"+-2>S>=>\'5CEUZ'LGN'^9;#*9*)7B DX/*3LS'M\ MBN]UT;D)8'>[C*Cl0YO*%Q#-+!)FL<,5<+4]_$E_T>3:F^NJRAL,@&5 R8Q#QVPZ+)0+ ^&?M+-S5QOTW-,%R8IQ$O?(,X6]C7 MK^A,M769)/92.4,\K"VL!A1-858WW]U:!Q?V. -+#\,3U@Y)^?IY:/;<:(5 MNZO2=I%O<]YVZI6%YHF4?E M!C4\L?"A"+8@9U@84+-6:5VW1U,#BAM-$);6"F$GD]%/9GY M!/3;]HD$/[3R*RRW3,!AG]!6P:JS7AO*<'8^G5^$IIRL%[G;:]]Z-L>#\W>>L^H(Q_O[X(0F]O-T=M M,YH"U+iC162_SI>5"Y/NRPWV> ,,N&P#GZ^["M:$B 3_72_E115HH[$)5*W! M<(^L<[8Y6+B]A6W*)]7?QM/6I= 6^8Q254G4V2PF9)R7.B(C8U]S<$"JAA'8 MC6!-OR>1NK_]7E@TO@02PQH1:HP_L MXI ZK_DL2=ONID'OIOU^'W8/Z.&,NXOW9]:S+RK7^N.];.]69M?C(CT64KFU MX_-Ri6%5+[-RMGX8NFF&4(2K.?G;]+E!Y HJ)1.FE3_(>#F#02]#0@:L3%SJ>MC=>$ MTPLFS:(U3EKDCHW)&4)OV=*,=S RRG^6)C-ZW/ M27:.][MA@,(\,MMM#21"DEB>N$,#<8-;]\$HWFT GO4I+9Q!2,V M>$X,+8+4WNE2Z$%8&XGX!PQH]X,,+Q>PZ!^2OQ-A8G-)BX_U$AVOED!Z-//K-M"M,I;FDX%9."]TFNCJK56$9B$KHZ#K@3-=U5=1)H\;(5(>3.7 M(']:L;IK>AO_?+UJ.P? 9R*ZWW36=X-I )^W;D2^*T0:T^F.XB10=S=1O88H_M(X31)7)"K*..G#U2_7SMLK\-RP:**FN.^++?6!&7Z#(!6,5]UM'ZP;8_[1S MB!K'_I+J.G*H@.W!W43FPO@"@BFM4\EW8G!=6 M^:*"W3/3_>*K%3R7>;/A>9PWH]_O'6OZG7V?G04S;]+K@EF@R97RW9Y5SS=' M>,"W6^=Q$W';)57"'7R5Z=HLY"T^05W+683[>VJH6,VD1I&A,#!FU?N7/S MNFU@_'XX&JVFJ_I%VID5]\1P/T#BIP-4W3\\$3R<@6FK30)E/<'>"!B MU!+%/2N#0:HO/TWNE%*71-3L,5*.WY,[5/.>@RZS9?U:G:/"78.5N223?ZXX-9FF"FT2,1@EB MOC+JB=J=@@T]#9UJ#I_/JQ8 OY\F,M!AW[Z(>0)2%.V0)A*T[G:P#O TRK@1 M3%U>&_@436XG@N."#Y"2<9(#1:QI&I3V#N Q0:CM8G-TV7!2"ZH1CZHH"T^D ME JE$LBO@H-@XQQ615Z67Y8[!X*$]) ;K/F6A&3&2"9+GK-0%M=:80:W-2[#' M'-8Z[!9DKYLE.E2S^*.,B=MJ=;M!:%W5G9GZP]0 ;U58%*&#C27=&1X-O=A MBL&\]BE'1TF%S(.WEI(01$ZD "6H$8&=|. CCT;D:I!7*6T41M! 3.D8D3X& M8B7<*$INE:"Y8VYP,G>OE$\/C@H%]"O=:H74UXDAQ/V!U#7!8I(.AK9?BJFN M'4,W_S!+]8>]A@=4O0&$@TS!;&OQA/O)E7L=NBZ"? M.V=#LZ2G:1.I5CK^[2 M82\|Q8F..6)9"6E<++3B=% 5SZPR5C%"<^,1^:/N,S6Y(RZ8+%M0OP'E^WL&Q#ZBWPM9' =-PT"/JDN_.UFT)VQA(9TVN MDGMV6(V3P9Q3ZZUN=.9LOE@>@-'0E'UFOSBE*9[(7&<^_4K)@\]F_K$[]+ER M04=S^UN8XH^74SX2,-.74_JW]Y-Z_-NGNRL%1K+>CU+GF#QO7OIA(2H2(ETH* M8]R(A:4E9\HHP_C #C>AC%IS#Y1]V'12$E)'YKC6CE@?EG RL"&V_?_&W:IZ/5BJ68AS,*B:V/I MX8455ZK44$5T:N0$O;QC[97;8K(KD,IC+=W3)+(DMZ3T14N MYD%9)08M[>Y$$-8WDH3W&_I]^.\/E8F&D7E SNSWZ:M/$YZI/ZGNR;C.MQ? M>LX8RFGWH[-]OF#..(<|"FES^/9"4*-8## M_2H?!BO?L?76KH[-%:32EK)O\)B_MU_D-'G>/RT_@0EVAB>.;1H M\UHFD&\AL/-@D)080PWA0C).\"\^DL4<1GNE$WJTC-'N;\(RR\1MCEM$C'3W2 M<1U&'GGH-1G784S N?>HS4_S10P5]G)N$1.Q) O.H&OC5HR1G^]9<%>7N7IK M-MZ-"GT?]HOT|"LK=6^(@D@T4L?O?1Q'48>>>@U M&==AA >ZM4EW"1YH"]Q_#$R-@:DQ,/6U@:12=1DM_R\]4ZM3<I=$9BQ1"DM R\]4ZM3T14N MYD%9)08M[>Y$$-8WDH3W&_I]^.\/E8F&D7E SNSWZ:M/$YZI/ZGNR;C.MQ? M>LX8RFGWH[-]OF#..(<|"FES^/9"4*-8## M_2H?!BO?L?76KH[-%:32EK)O\)B_MU_D-'G>/RT_@0EVAB>.;1H M\UHFD&\AL/-@D)080PWA0C).\"\^DL4<1GNE$WJTC-'N;\(RR\1MCEM$C'3W2 M<1U&'GGH-1G784S N?>HS4_S10P5]G)N$1.Q) O.H&OC5HR1G^]9<%>7N7IK M-MZ-"GT?]HOT|"LK=6^(@D@T4L?O?1Q'48>>>@U M&==AA >ZM4EW"1YH"]Q_#$R-@:DQ,/6U@:12=1DM_R\]4ZM3<I=$9BQ1"DM*

*M2'\ZO2#S3Y@;O,Z^3N'V+Nj/"1FO_OF]J[:ZGKLJT6YZ72\NWS?)G^$$NJ"\ M\]W+YRDG^!^KZ<4.,]IK%9L28/'!\\4?63I8[F&9]AYVQ":V+TR9:K:PL_1_M+*>(%AIT*LVU1;'4-@QEK/:VE%:0G&%R96G!Q708HF=Y7@:ARE((/$B7WG&>^M;.31F]C[[D"*-C]*0VM-H+W*ADNRM4^60-DFY3U'N!V)_@+#6@%S:_" ""\" M+;-L,FE2/OV:O$^R-WUAW*-1S+T)D^.C16%H(4J?D\(*3]3GDI@\STE>YEY' MZD29#V@QE*4I=+3$1 /TJPT#6H1_G*<"W ?AM=J.S.XDPY^JQ1E6(E8I[:DA MRH/9>_O[S#X@&3;96##M=.#9S#N5[\1A(FN&&3;+Y"5L2\%$5"C6>@>O>$;: M9?XCG0.E-B>?U0RI]=PL-L0*I#W@55P[0^_O(3O)"&Y%1992VNT2TY-O:U=-MNC>M\?$2A? =B&D=^QJET]-3(G)A2@ PN.9"O"@[^+ O-950[(AP<'&%EN"9. M.X8'&(;HX. 1.?61V=08HT?RO[5+\R:MS(&HNCC*(X94=,(Z1V,4*17(H4^! MZT.!&R1LRKW' %<%]XXYKN9$H0QH:V(,543&'!QIJ30QGH:<*6VX'<2(N;91 M"HH=G&/! M#;$V@)8M0RQ*78 S-]SW&TB;^]QW?I3[?MF?WC;M6H&T=H"^2B0UO@C67>$_ MQT9BG&*M 9AOD18YGB>5!&PR0Y2T(#U*Y508D!@U07$52L(QPBMS"SZ(U8$$ MEG-N@BF]'(#6WY#$;EU^9;7Q)IJ<4%&BIR,"L3 V0HWB5#"="ST(15OK="AT M3ECI HC,$NXIM"0V% ((*)UCA=_A)=S6O(R_"0@MM@8;@U8IU2PM?P5]/XZ", M@2#4EG%N:,Z2#,H=]0AE)$&0:2EP*F%LL"I",4>A?S_ MV7O3Y;:Q9%WT_WT*1%_W/54G(+:HP9;+>Y\(E8=N] ];+57;5KMCG3P4(+%)H M@P +@V3VT]_\;M<$$*2HP98HX<3973()+]PA5\]YY*IZ/*78DG>1 M%.N2\7K;SO%[:,/?2V%^_'QR%$^.4FO[B[C\#"NLSTNP2$K[QLZ?CD\/Q\2U=^Z\7$!O? RW0,/G!Z>3]W M@DEB)UW"0%&>B::L#Y_@4^T0'B(@#V&)IP"!@8Y!M.+K"-UP [M=%ZK$%6BE M\[.OEIZ?PNG%\"+],B]? TJ;3E.-8L.J++;'G5?W9!URJ M5E5@C8]$G\O IE@%WZ(N)F<4:QYR$F5^PW+B@_TUY<3_SI8EPYU*T*%J>&W5\+>!.F05%J_"?QS\ M03^@@V.+_0\@=C458 /^H$^S9956?TSO1\'I6YIM<# *WMOIVOR75W;6S*9. M,?.;*+&W//:1.C\-VE.;_^Z[$OBBVEMION1 2+XD0\+)0$ZOX#Y.HK$;Y>S MR*,8^0>@S*;Q1KDY+8!* 0F2M$_6T"3VJFC*8&JW-&YM:>FVM+!;2O*F:++($ MM9? $HQ#"Q*_^U>1BU+'"B$&;/&H23G]9([_<6RO@,/+-T:\5>9X7#%C'@&L< M*R712)/^Q8*^?50<):.WOB'--!CO[_TB^!^0H/KE:]\BHI,7&AD^O$I\;M!0 MEBHJM>=ZQ<]FWV*FNN5MN@X)AP'1&M?_"/0D5&2<<\3@@K0IV.Q3@;M;W9#_M0CS:Z/&D)&C7S{JT4S$N+SK+=L=$18.<.Z(ZHD/\:OS"?-)7]!%/6 MG]*RS.?\-@SQFF9"EF\S#P%=-=J9VW_+G)*V%>V]]X5!650G2F2H\SZDO%T*B\)9G>O@[C\(?!M=*8LG,5 3,5%_63*,W!P;-3 M8Z5ZU^XTYI2H\?/#PY!M@#ES&;YVJX^*U\Z..'[=,Z*]Q& [HH]ZA_0=#CY]X M<)AX3-^P*IJJX"PJ27$T-RT&J1+8-_590:96I31*)4RC2FW:.\W(B9\U-;\5 MJ$N93J&LB]!_ELXB5J7L9P/-&,@%LV483!E'W1-'IB/'Z!=%I3-]]%>E.E=Y M X!2G4;!HJBJY8-*P ?07B.+2OXJ>$/2<\7!XMNQ_Q"E8^U,DCW<^]H;#R&82[ MSVXK,J$,HO +\O0J5@%P>C(G[>DX$2;+C<]X.SUE:V/I1\#M=N&@I0\4UR3Z B<5GV&TF8=D'F:2FDZ+40!-:CTD$A<8) MT4ON_;)HC.[#8,P9<2VDRC:L!]2"_G792"-LT86H#-;"21 MEL5X9[UKXFFM7U-]MO$^,EK'A6*@WJVN[WF1T>Z6:?59WMSD&E>-F1 /)VN( MHP99;+0147NQ0'A;MSYPDTLG[>'OALQ\BT;SD,CE]LD,X16D@9 MG3.T3O#V M+:D%,'_&IZ$A]X_T;/!&P'T-U6^O:&K"$;AP2?RK/%7K]4MA%YL(IV0($Q)= MVOT#.K:^S43CM0BGID^6_(-YE&AH9CJ^D)!,4%4-XPDOB7>1^!7Y1!LNP,_\ MQ0:RO+IBL+-=#NZKH_26E< /YZ@>4!?W SYZ(*I=]+Z3E&4&9:N@2-DF12B8 MI&0\QVK%/A M #E@"AIB+)CA]GV\>)LF#D1X1+1XHW16.@V8YIB0$^Q1#+L.#^5T4*MC&XVU MACG"VT6J .NNF$JZ()TD5ZPIB.HF.&#SN2JA)1-=K)ESH%*69VCVL("*E]WS2F5BW^*3/>T:D(W? W89L-"&_'[[U\]11$Q5=/[T[?O3Q]S[6(DIY(]O39120RHKC(2S5# M%Q"%GQ2:&SP3\&WI>.8P7 M^C\163J@F@1:RB!'AC:$C:.TLC-" )2W@T@-93MED;'E,B)VIM$$'(]%V3-=>;D>)880M:R"4UIN'PR8EL3L_M",K7OQSN'X12$7B%*S79<*/&Q^8R'8SY7(N2!7268B]$N(N"P>FX&C]\E@P7 M*Z9HK Y%RSFPJB(PW5R[Q::X+?E"[$!N7H]>P= [O'%'XHF%+VI!*27X'3Q M@C"8120?"PY/ZT_*,]6X[\^4^YOE)]P!=$9Q"C\[G/6QGBK4@B;#+<2_+<%X M*HT^$LR!&5PHI[*&"\(@=0N>J-81:,H$]6L/C45>K^2.&8K1:MP:XA8M[: [M MT$$BWZ[QP"JLDE@98WA7X'4719DE%^ADOGU 67=U8ABUU)"3+DHUZN69(1DL5WDWS%B>RKLO/TW_#E6.M$PDPL=TA MWV+$%H P<+4O_$3;S<\+KO$%Q%^JV:F#$Z9=+Z9[]/_9F;^H>_"%]08E1$)I92MB MR^A\F]/&]@>&;ZC MPP#I_E\%89]H@ 3:+JF3O.!F:$7#:H#$$>!0+A8L(6B'(^.NA'C$,D;!CY'F MJN+#M+\R3D\,*M-63Z+XL_P:IPGN"_+*5,3FJ9;@K;85F#W-2$<1@FE3LF&V M(E!91:55GG(Y]H)N+8^%;OJA5@ZIDL;?>$5:IV)KQF%XQPT]'EZ7@2+LX@$N2=^_>EZ@S 4MSG%F'Y$.B(QLW\K M7UW3\8LNRQH%/ZM<^Q$T@4U3_]*VWLOVI<99O-JZ'EXA%M%[)[*K&O9X5K(-MV3\=.17IC%2$O'NG]697"CM*VE(VM4? ^*&1>5](/^99WF6\Y'O(M'U:^Y1W!-M1+45!+BL^7K.N-+N")GEDF0<+V.*MI@R+*-I0Q9? B9+]&5M*'9;"W!ZC*B M7QZ(V9;\]A*:V2'P(-@5708>8B2ZM"CUGD]39AU)59\S*]U_)=I8$2DM9I+B&*X"!C';>CK!I7PX%U-M%Z6TX<@?=S.)]!-?"^)GAU>]" M$S0X;(_LY?;9D7ENS!ATXNZJ@?[ZE]],? _WP$1]8659,Z((.S\.%F3+]$!>-MMOL V8A 3H/O=^Y>1!8;.;J2]*@]LLFKIMHCF[AVIPQX67__]W^\DKP8E.]6 M.DW%6HRY\8(]L8/<)E<)Q.'FNY-.FQ2OBM80!OB=F#UV&;GY+HI!5@FH(315J%>%A>O7^IVT09DWSE$",.RZ'X!S;1O51( M,W'R&2;MO%5CT.23+..5<084H2!2+E5S)M%@,ZU^S'M7!.QL3F1GGSRCX8#=G M'+K]X3;=B78T8G;_]U]]/2LSI(6CRO1G44G8O\>1^:,P>%G\10D-<1P;EZ<\=V6R#RB[LAP0\K? PN1F:;;DW2]SYXWS M2!.1J31I:=T?!\]f^^WZ6?KK0UP77*M@P>]^5UKV9TOOLN!XW[W]A%O@+LX6 M/KM^7M#F U9[R9I%4P6J7-9"_<01I+S@G;Y]\D"N%F> (R\F7[WY:\3)V51O? M$Z>"7Y<+4ECI=UT(7YFTQI<4+RB[=Z5:8JY8]7:5Q%PM2=+1)3Q>$BS]Z,5@ M;-6'??!3$:=*=-.?L 0=4Z^PU"UL_MW56:I,_:ZOZ#04+AWFLKW OC HM\5[' 4Y\VF0UPLK%!0A&)*27I6,0"T"S2 M7;]WI?=5;VD:\[&T)[>47TLK0$ 7L-"3X?Q1(02Y0^:V<-9I1_*]E2M#ABG MUZU0 O6WU;!0M)"6%WNK[H5Z1A NVL/#09=]Y0Y;@GA:#88]_MO4=G(4Y )/_<23^6T4JZ3HN,UB*4\\"-:%W9AC9O[HF<].S,HR"_QW')/GA> M@N/0F00M#-I-2!I"-UT@#AOUF4FXB1]@[XL)\Z[J.9=97[90Z<-"5&&I2M _MT05$+$B]3-&5Q$FI 3!O::<\]FLOK/#G7(C$M7)TTUZ2>IA$H7.WA;VQ0V4J MJ]:MF8>R75&:!$C\(+U,[=5T7B%=:A*-<,-$2PN.G6L B8",.TDI^>?/_Q,< MCHZ#B0%RHM&?'#P='=GNET/6Y%=>Y>-8YENV)QI4JW0,/?9)6+MTO'E]'L\ MVF_1;P?%^A#?&Z"JEG4I<=EXZ2X7RZL_FT*+X_>_O?E[\&.4?V8##3_3)N&Q M9_+H@*@VR3C [!E?UB"S/HC4F4YV#)=G1\>4:B07V%)@;R*>GXSWQ^Y:TH<6 MP86+T*

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