

expense of \$145A and \$93A related to the ESPP in the nine-month periods ended September 30, 2024 and 2023, respectively. As of September 30, 2024 and December 31, 2023, the accompanying condensed balance sheets include \$48A and \$24, respectively, in accrued liabilities for employee ESPP contributions. A 17 Table of Contents Eton Pharmaceuticals, Inc. Notes to Condensed Financial Statements (in thousands, except share and per share amounts) (Unaudited) A Note 9 A Related-Party Transactions A Chief Executive Officer A The CEO has a partial interest in a company that the Company had a partnership with for its EM-100/AlawayA Preservative Free eye allergy product as described below. A The Company acquired the exclusive rights to sell the EM-100 product in the United States pursuant to a Sales and Marketing Agreement (the Eyemax Agreement) dated August 11, 2017, between the Company and Eyemax LLC (the EyemaxA), an entity affiliated with the Company's CEO. A Under the terms of the Eyemax Agreement, the Company would pay Eyemax \$250A upon FDA approval, \$500A upon the first commercial sale of the product, and a royalty of 10% on the net sales of all products. A The Eyemax Agreement was for an initial term of ten years from the date of the Eyemax Agreement, subject to successive two-year renewals unless the Company elected to terminate the Eyemax Agreement. A On February 18, 2019, the Company entered into an Amended and Restated Agreement with Eyemax amending the Sales Agreement (the Amended Agreement). Pursuant to the Amended Agreement, Eyemax sold the Company all of its right, title and interest in EM-100, including any such product that incorporates or utilizes Eyemax's intellectual property rights. Pursuant to the Amended Agreement, the Company paid Eyemax two milestone payments: (i) one milestone payment for \$250A upon regulatory approval in the territory by the FDA of the first single agent product and (ii) one milestone payment for \$500A following the first commercial sale of the first single agent product in the territory. From the effective date of the Amended Agreement, the Company has realized a total of \$1,840A of the non-royalty and royalty revenue through September 30, 2024. A The EM-100 asset and its associated product rights were sold to Bausch Health on February 18, 2019, and future potential royalties of twelve percent on Bausch Health sales of the product, named AlawayA Preservative Free by Bausch, which was approved by the FDA in September 2020, would be split between Eyemax and the Company. There were no amounts due to Eyemax under the terms of the Amended Agreement as of September 30, 2024, and Bausch Health discontinued sales of AlawayA Preservative Free effective March 24, 2023. A The CEO has a partial interest in a company that the Company has entered into an agreement with as described below. A Previously, the Company acquired DS-200 and all related intellectual property pursuant to an asset purchase agreement (the Selenix Agreement) dated June 23, 2017 between the Company and Selenix LLC (the SelenixA), an entity affiliated with the CEO. A On August 30, 2024, the Company amended the Selenix Agreement in tandem with an agreement to sell DS-200 in August 2024 (see Note 11). Pursuant to the terms of the amended Selenix Agreement, Selenix waived its rights to future milestone payments and 50% of DS-200A profit in exchange for 45% of proceeds received by Eton from the DS-200 sale agreement. A Selenix is 50% owned by Messa Holdings LLC (the MessaA), which is 100% owned by the CEO. As of September 30, 2024, the Company's balance sheet reflected a \$220 payment due to Selenix in accrued liabilities. A 18 Table of Contents Eton Pharmaceuticals, Inc. Notes to Condensed Financial Statements (in thousands, except share and per share amounts) (Unaudited) A Note 10 A Leases A The Company recognizes a right-of-use (the ROU) asset and a lease liability on the balance sheet for substantially all leases, including operating leases, and separates lease components from non-lease components related to its office space lease. A In June 2024, the Company renewed its office lease for a two-year period through March 2027 and recorded \$219A in ROU assets and \$219A in operating lease liabilities in association with the lease extension. A The Company's operating lease cost as presented as G&A in the condensed statements of operations was \$61 for the nine months ended September 30, 2024, and \$57 for the nine months ended September 30, 2023. Cash paid for amounts included in the measurement of operating lease liabilities was \$35A for the nine months ended September 30, 2024, and \$66A for the nine months ended September 30, 2023. The ROU asset non-cash lease expense was \$53A and \$50A for the nine-month periods ended September 30, 2024 and 2023, respectively, and is reflected within non-cash lease expense on the Company's condensed statements of cash flows. As of September 30, 2024, the weighted-average remaining lease term was 2.50A years, and the weighted-average incremental borrowing rate was 8.6%. A The table below presents the lease-related assets and liabilities recorded on the balance sheet as of September 30, 2024 (in thousands). A Assets Classification A Operating lease right-of-use assets Operating lease right-of-use assets, net A 193A Total leased assets A 193A Liabilities A Operating lease liabilities, current Accrued liabilities A 75A Operating lease liabilities, noncurrent Operating lease liabilities, net of current portion A 126A Total operating lease liabilities A 201A A 201A A The Company's future lease commitments as of September 30, 2024, are as indicated below: A Operating Lease Liabilities A 2024 (remainder of 2024) A 23A 2025 A 89A 2026 A 90A 2027 A 23A Undiscounted lease payments A 225A Less: Imputed interest A (24) Total operating lease liabilities A 201A A 19 Table of Contents Eton Pharmaceuticals, Inc. Notes to Condensed Financial Statements (in thousands, except share and per share amounts) (Unaudited) A Note 11 A Commitments and Contingencies A Legal A The Company is subject to legal proceedings and claims that may arise in the ordinary course of business. The Company is not aware of any pending or threatened litigation matters at this time that would have a material impact on the operations of the Company. A License and product development agreements A The Company has entered into various agreements in addition to those discussed above which are described below. A The three oral solution pediatric neurology product candidates discussed below, Topiramate, Zonisamide, and Lamotrigine were developed by the Company and its various product candidate development partners, and the Company subsequently sold certain rights and interests in these three products to Azurity in 2021, but retained rights to certain royalties. The Company has recognized \$27,500 in milestone revenues to date from these three products, and in June 2023 the Company amended its asset purchase agreement with Azurity and sold the remaining royalty interests it received back to Azurity for \$5,500. A Azurity will assume royalty or profit share obligations owed to development partners as well as additional milestone payments based on sales volume targets. A In March 2020, the Company entered into an Exclusive Licensing and Supply Agreement (the Alkindi License Agreement) with Diurnal for marketing ALKINDI SPRINKLEA in the United States. In September 2020, ALKINDI SPRINKLEA's New Drug Application (NDA) was approved by the FDA as a replacement therapy for pediatric patients with adrenocortical insufficiency. A For the initial licensing milestone fee, the Company paid Diurnal \$3,500A in cash and issued 379,474A shares of its common stock to Diurnal which were valued at \$1,264A based on the Company's closing stock price of \$3.33A on March 26, 2020. The Company paid Diurnal \$1,000 for a 2023 sales milestone in January 2024 that was recorded as licensing cost of sales in December 2023, and will also pay Diurnal \$2,500A if the product obtains orphan drug exclusivity status from the FDA. A In June 2021, the Company acquired U.S. and Canadian rights to Crossject's ZENEOA hydrocortisone needleless autoinjector, which is under development as a rescue treatment for adrenal crisis. The Company paid Crossject \$500 upon signing, \$500 in March 2022 upon a completion of a successful technical batch and could pay up to \$3,500 in additional development milestones and up to \$6,000 in commercial milestones, as well as a 10% royalty on net sales. A In October 2021, the Company acquired the U.S. marketing rights to Carglumic Acid Tablets. The product's Abbreviated New Drug Application (the ANDA), which is owned by Novitium Pharma, was approved by the FDA on October 12, 2021. The product is an AB-rated, substitutable generic version of CarbagluA. The Company paid \$3,250 upon signing and retains 50% of the product profits with the balance being distributed to the licensor and manufacturer. The Company launched this product in December 2021. A 20 Table of Contents Eton Pharmaceuticals, Inc. Notes to Condensed Financial Statements (in thousands, except share and per share amounts) (Unaudited) A Note 11 A Commitments and Contingencies (continued) A In September 2022, the Company acquired an FDA-approved ANDA for Betaine Anhydrous for oral solution. The ANDA was approved by the FDA in January 2022. The Company paid \$2,000 to the seller upon signing and an additional \$125A in November 2023, and could pay up to \$1,000 in commercial milestones based on future product sales. The Company will retain 65% of the product profits with the balance being distributed to the licensor. A In March 2023, the Company acquired rare disease endocrinology product candidate ET-600 from Tulex Pharmaceuticals. The Company paid \$450 to Tulex in July 2023A as a result of a successful manufacturingA registration batches. The Company will pay Tulex \$200 upon acceptance by the FDA of the NDA for the product, \$250 upon first commercial sale of the product, and tiered royalties of 12.5% to 17.0% on net sales. A In October 2023, the Company acquired an FDA-approved ANDA for Nitisinone. The ANDA was approved by the FDA in May 2023. The Company paid \$150A to the seller and an additional \$500 of cure amounts owed to the manufacturer upon signing. A The Company will retain 80% of the product profits with the balance being distributed to the manufacturer. A In March 2024, the Company acquired the rights to PKU GOLIKEA medical formula. The Company paid \$2,350A to the seller upon signing, which was allocated as \$482A of inventory and \$1,868 of an intangible asset (product licensing rights) based on the relative fair value of the purchased assets. The Company could pay up to \$2,000 in commercial milestones based on future product sales and will pay the seller a royalty of 30% of net sales, which will include the cost of the product. A In August 2024, the Company entered into an agreement to sell its DS-200 product candidate. The Company received \$500 upfront and could receive additional payments of up to \$6,500 based on the achievement of a certain future regulatory and commercial milestones related to DS-200. The Company will retain 45% of the proceeds from the transaction with the balance being distributed to other partners. A Indemnification A As permitted under Delaware law and in accordance with the Company's Amended and Restated Bylaws, the Company is required to indemnify its officers and directors for certain events or occurrences while the officer or director is or was serving in such capacity. The Company is also party to indemnification agreements with its directors and officers. The Company believes the fair value of the indemnification rights and agreements is minimal. Accordingly, the Company has not recorded any liabilities for these indemnification rights and agreements as of September 30, 2024 or December 31, 2023. A Note 12 A Subsequent Events A On October 2, 2024, the Company entered into an Asset Purchase Agreement (the Purchase Agreement) with Ipsen Biopharmaceuticals Inc. (the Seller), pursuant to which the Company has agreed to acquire IncrelexA (mecasermin injection) from Seller. Increlex is a biologic product used to treat children who suffer from severe primary insulin-like growth factor 1 deficiency (SPIGFD) because their bodies do not produce enough insulin-like growth factor 1 (IGF-1). The product is approved in 40A territories, including the United States and the European Union. A Under the terms of the Purchase Agreement, the Company will purchase IncrelexA for \$22.5 millionA at closing and will pay an additional \$7.5 million for A product inventory. The Company will also make payments to Seller of \$2.5 million on each of the first and second anniversaries of closing. In addition, the Company will be obligated to purchase additional inventory over 30A months, in an amount not to exceed ~15.0 million. A The acquisition is structured as an all-cash purchase without any financing contingencies (see Note 5) and is expected to close near year-end 2024, subject to customary closing conditions. Each of the Company and Seller have made customary representations, warranties, covenants and indemnities in the Purchase Agreement. A As part of the acquisition, the parties have entered into a transition services agreement, whereby Seller will continue to distribute the product in markets outside the United States for a period of six months following the closing. The Company will immediately commercialize the product within the United States upon closing. A 21 Table of Contents A Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations A You should read the following discussion and analysis of our financial condition and results of operations in conjunction with (i) our unaudited interim condensed financial statements and the related notes thereto included elsewhere in this Quarterly Report on Form 10-Q and (ii) our audited financial statements and notes thereto and management's discussion and analysis of financial condition and results of operations included in our Annual Report on Form 10-K for the year ended December 31, 2023A filed with the Securities and Exchange Commission (the SEC) on March 14, 2024 (the 2023A 10-K). A Forward-Looking Statements A This Quarterly Report on Form 10-Q contains forward-looking statements within the meaning of Section 27A of the Securities Act and Section 21E of the Securities Exchange Act of 1934 (the Exchange Act), including, without limitation, statements regarding our expectations, beliefs, intentions or future strategies that are signified by the words expect, anticipate, intend, believe, estimate, may, and similar language. All forward-looking statements included in this document are based on information available to us on the date hereof, and we assume no obligation to update any such forward-looking statements. Our business and financial performance are subject to substantial risks and uncertainties. Actual results could differ materially from those projected in the forward-looking statements. In evaluating our business, you should carefully consider other matters set forth in our SEC filings, including the Risk Factors set forth in Part I, Item 1A of our 2023A 10-K. A Overview A Eton is an innovative pharmaceutical company focused on developing and commercializing treatments for rare diseases. A The Company currently has five A commercial rare disease products: A ALKINDI SPRINKLEA for the treatment of pediatric adrenocortical insufficiency; A Carglumic Acid for the treatment of hyperammonemia due to N-acetylglutamate synthase (NAGS) deficiency; A Betaine Anhydrous for the treatment of homocystinuria; Nitisinone for the treatment of hereditary tyrosinemia type 1 (HT-1); and PKU GOLIKEA medical formula for patients with phenylketonuria (the PKUA). The Company has three A additional product candidates in late-stage development: ET-400, ET-600, and ZENEOA hydrocortisone autoinjector. A Results of Operations (dollars in thousands) A For the three months ended September 30, 2024, we had \$10,324A in total revenue that generated a gross profit of \$6,302. We had total revenue of \$7,028A for the three-month period ended September 30, 2023 that generated a gross profit of \$4,403A for the period. The increase was primarily due to increased sales volume of the Company's ALKINDI SPRINKLEA and Carglumic Acid products, along with sales volume from Nitisinone and PKU GOLIKEA products launched in 2024 and licensing revenue of \$500 from the sale of its DS-200 product candidate in September 2024. A For the nine months ended September 30, 2024, we had \$27,364A in total revenue that generated a gross profit of \$16,935. We had total revenue of \$24,329A for the nine-month period ended September 30, 2023 that generated a gross profit of \$17,431A for the period. The increase was primarily due to increased sales volume of the Company's ALKINDI SPRINKLEA and Carglumic Acid products, along with sales volume from Nitisinone and PKU GOLIKEA products launched in 2024, which were offset by decreased licensing revenue of \$5,500 from the sale of royalty interests to Azurity in June 2023. A Research and Development Expenses A For the three months ended September 30, 2024, we incurred \$505A of research and development (the R&DA) expenses as compared to \$615A for the same period in 2023. The decrease was primarily due to decreased expenses associated with ET-400 project development activities. A For the nine months ended September 30, 2024, we incurred \$4,126A of research and development (the R&DA) expenses as compared to \$2,275A for the same period in 2023. The increase was primarily due to increased expenses associated with ET-400 project development activities. A 22 Table of Contents A General and Administrative Expenses A G&A expenses consist primarily of employee compensation expenses, legal and professional fees, product marketing expenses, distribution expenses, business insurance, travel expenses, and general office expenses. A For the three-month periods ended September 30, 2024 and 2023, we incurred \$5,288A and \$4,336, respectively, of G&A expenses. The increase in G&A expenses was mainly due to increased sales and marketing expenses and employee related expenses. A For the nine-month periods ended September 30, 2024 and 2023, we incurred \$16,035A and \$14,355, respectively, of G&A expenses. The increase in G&A expenses was mainly due to increased sales and marketing expenses, A legal fees, and employee related expenses. A Liquidity and Capital Resources A As of September 30, 2024, we had total assets of \$35.8A million, cash and cash equivalents of \$20.3A million and working capital of \$10.0A million. A We believe that our cash and cash equivalents on hand, along with continued product revenues, will be sufficient for at least the next twelve months of our operations. However, our projected estimates for our product development spending, administrative expenses, and our working capital requirements could be inaccurate, or we may experience growth more quickly or on a larger scale than we expect, any of which could result in the depletion of capital resources more rapidly than anticipated and could require us to seek additional financing earlier than we expect to support our operations. A Cash Flows A The following table sets forth a summary of our cash flows for the nine-month periods ended September 30, 2024 and 2023A (dollars in thousands): A Nine months ended A Nine months ended A September 30, 2024 A September 30, 2023 A Net cash from operating activities A \$ 1,734 A \$ 6,428 A Cash from investing activities A (1,882) A (979) A Cash from financing activities A (979) A (663) A Change in cash and cash equivalents A \$ (1,127) A \$ 5,765 A A The decrease in cash from operating activities was primarily due to a \$5,500A sale of royalty interests to Azurity in June 2023, a \$1,000 milestone payment related to 2023 ALKINDI SPRINKLEA sales in January 2024, and increased inventory purchases for ALKINDI SPRINKLEA, Carglumic Acid, Nitisinone, and PKU GOLIKEA in 2024. A The decrease in cash from investing activities was due to a \$1,868A payment related to the acquisition of the PKU GOLIKEA product license in March 2024. The decrease in cash from financing activities was primarily due to payments on the Company's long-term debt. A 23 Table of Contents A Critical Accounting Policies A Our financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (the GAAP). The preparation of our financial statements and related disclosures requires us to make estimates and judgments that affect the reported amounts of assets, liabilities, costs and expenses in our financial statements. We base our estimates on historical experience, known trends and events and various other factors that we believe are reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. We evaluate our estimates and assumptions on an ongoing basis. Our actual results may differ from these estimates under different assumptions or conditions. A While our significant accounting policies are described in more detail in Note 3 to our financial statements included herein, we believe that the following accounting policies are those most critical to the judgments and estimates used in the preparation of our financial statements. A Revenue Recognition A We account for contracts with our

customers in accordance with Accounting Standards Codification (ASC) 606 "Revenue from Contracts with Customers." ASC 606 applies to all contracts with customers, except for contracts that are within the scope of other standards. Under ASC 606, an entity recognizes revenue when its customer obtains control of promised goods or services, in an amount that reflects the consideration which the entity expects to receive in exchange for those goods or services. To determine revenue recognition for arrangements that an entity determines are within the scope of ASC 606, the entity performs the following five steps: (i) identify the contract(s) 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 in the contract; and (v) recognize revenue when (or as) the entity satisfies a performance obligation. At contract inception, once we determine the contract falls within the scope of ASC 606, we assess the goods or services promised within each contract and determines those that are performance obligations and assesses whether each promised good or service is distinct. We then recognize as revenue the amount of the transaction price that is allocated to the respective performance obligation when (or as) the performance obligation is satisfied. Arrangements that include rights to additional goods or services that are exercisable at a customer's discretion are generally considered options. We assess whether these options provide a material right to the customer and, if so, they are considered performance obligations. The exercise of a material right is accounted for as a contract modification for accounting purposes. We recognize as revenue the amount of the transaction price that is allocated to the respective performance obligation when (or as) each performance obligation is satisfied at a point in time or over time, and if over time this is based on the use of an output or input method. Any amounts received prior to revenue recognition will be recorded as deferred revenue. Amounts expected to be recognized as revenue within the twelve months following the balance sheet date will be classified as current portion of deferred revenue in our balance sheets. Amounts not expected to be recognized as revenue within the twelve months following the balance sheet date are classified as long-term deferred revenue, net of current portion. Milestone Payments. If a commercial contract arrangement includes development and regulatory milestone payments, we will evaluate whether the milestone conditions have been achieved and if it is probable that a significant revenue reversal would not occur before recognizing the associated revenue. Milestone payments that are not within our control or the licensee's control, such as regulatory approvals, are generally not considered probable of being achieved until those approvals are received. Royalties. For arrangements that include sales-based royalties, including milestone payments based on a level of sales, which are the result of a customer-vendor relationship and for which the license is deemed to be the predominant item to which the royalties relate, we will recognize revenue at the later of (i) when the related sales occur, or (ii) when the performance obligation to which some or all of the royalty has been allocated has been satisfied or partially satisfied. Significant Financing Component. In determining the transaction price, we will adjust consideration for the effects of the time value of money if the expected period between payment by the licensees and the transfer of the promised goods or services to the licensees will be more than one year. Table of Contents. The Company sells its ALKINDI SPRINKLEA, Carglumic Acid, Betaine Anhydrous, Nisitoinone, and PKU GOLIKEA products to pharmacy distributor customers which provide order fulfillment and inventory storage/distribution services. The Company may sell products in the U.S. to wholesale pharmaceutical distributors, who then sell the product to hospitals and other end-user customers. Sales to wholesalers are made pursuant to purchase orders subject to the terms of a master agreement, and delivery of individual shipments represent performance obligations under each purchase order. The Company uses a third-party logistics (3PL) vendor to process and fulfill orders and has concluded it is the principal in the sales to wholesalers because it controls access to the 3PL vendor services rendered and directs the 3PL vendor activities. The Company has no significant obligations to wholesalers to generate pull-through sales. For its ALKINDI SPRINKLEA, Carglumic Acid, Betaine Anhydrous, Nisitoinone, and PKU GOLIKEA products, the Company bills at the initial product list price which are subject to offsets for patient co-pay assistance and potential state Medicaid reimbursements which are estimated and recorded as a reduction of net revenues at the date of sale/shipment. Selling prices initially billed to wholesalers are subject to discounts for prompt payment and subsequent chargebacks when the wholesalers sell products at negotiated discounted prices to members of certain group purchasing organizations (GPOs) and government programs. Because of the shelf life of the product and the Company's lengthy return period, there may be a significant period of time between when the product is shipped and when the Company issues credits on returned product. The Company estimates the transaction price when it receives each purchase order taking into account the expected reductions of the selling price initially billed to the wholesaler/distributor arising from all of the above factors. The Company has developed estimates for future returns and chargebacks and the impact of other discounts and fees it pays. When estimating these adjustments to the transaction price, the Company reduces it sufficiently to be able to assert that it is probable that there will be no significant reversal of revenue when the ultimate adjustment amounts are known. The Company stores its ALKINDI SPRINKLEA, Carglumic Acid, Betaine Anhydrous, Nisitoinone, and PKU GOLIKEA inventory at its pharmacy distributor customer locations, and sales are recorded when stock is pulled and shipped to fulfill specific patient orders. The Company may recognize revenue and cost of sales from products sold to wholesalers upon delivery to the wholesaler location. At that time, the wholesalers take control of the product as they take title, bear the risk of loss of ownership and have an enforceable obligation to pay the Company. They also have the ability to direct sales of product to their customers on terms and at prices they negotiate. Although wholesalers have product return rights, the Company does not believe they have a significant incentive to return the product. Upon recognition of revenue from product sales, the estimated amounts of credit for product returns, chargebacks, distribution fees, prompt payment discounts, state Medicaid and GPO fees are included in sales reserves, accrued liabilities and net accounts receivable. The Company monitors actual product returns, chargebacks, discounts and fees subsequent to the sale. If these amounts end up differing from its estimates, it will make adjustments to these allowances, which are applied to increase or reduce product sales revenue and earnings in the period of adjustment. Stock-Based Compensation. The Company accounts for stock-based compensation under the provisions of ASC 718 Compensation Stock Compensation. The guidance under ASC 718 requires companies to estimate the fair value of the stock-based compensation awards on the date of grant and record expense over the related service periods, which are generally the vesting period of the equity awards. The Company estimates the fair value of stock-based option awards using the BSM. The BSM requires the input of subjective assumptions, including the expected stock price volatility, the calculation of expected term, forfeitures and the fair value of the underlying common stock on the date of grant, among other inputs. The risk-free interest rate was determined from the implied yields for zero-coupon U.S. government issues with a remaining term approximating the expected life of the options or warrants. Dividends on common stock are assumed to be zero for the BSM valuation of the stock options. The expected term of stock options granted is based on vesting periods and the contractual life of the options. Expected volatilities are based on the Company's historical volatility subsequent to our IPO, which we believe represents the most accurate basis for estimating expected future volatility under the current conditions. We account for forfeitures as they occur. Table of Contents. Research and Development Expenses. R&D expenses include both internal R&D activities and external contracted services. Internal R&D activity expenses include salaries, benefits, stock-based compensation, and other costs to support our R&D operations. External contracted services include product development efforts including certain product licensor milestone payments, clinical trial activities, manufacturing and control-related activities, and regulatory costs. R&D expenses are charged to operations as incurred. We review and accrue R&D expenses based on services performed and rely upon estimates of those costs applicable to the stage of completion of each project. Significant judgments and estimates are made in determining the accrued balances at the end of any reporting period. Actual results could differ from our estimates. Upfront payments and milestone payments made for the licensing of products that are not yet approved by the FDA are expensed as R&D in the period in which they are incurred. Nonrefundable advance payments for goods or services to be received in the future for use in R&D activities are recorded as prepaid expenses and are expensed as the related goods are delivered or the services are performed. Off Balance Sheet Transactions. We do not have any off-balance sheet transactions. Item 3. Quantitative and Qualitative Disclosures About Market Risk. The primary objective of our investment activities is to preserve capital. We do not utilize hedging contracts or similar instruments. We are exposed to certain market risks relating primarily to interest rate risk on our cash and cash equivalents and risks relating to the financial viability of the institutions which hold our capital and through which we have invested our funds. We manage such risks by investing in short-term, liquid, highly rated instruments. As of September 30, 2024, our cash equivalents only included cash deposits at our bank. From time to time, we do have cash investments in short-term money market or U.S. treasury bills. We do not believe that we have any material exposure to interest rate risk in the current interest rate environment and the short duration of the invested funds we hold. Declines in interest rates would reduce our investment income but would not have a material effect on our financial condition or results of operations. We do not currently have exposure to foreign currency risk. Table of Contents. Item 4. Controls and Procedures. Disclosure Controls and Procedures. We maintain disclosure controls and procedures, as such term is 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 by us in reports that we file or submit under the Exchange Act is recorded, processed, summarized, and reported within the time periods specified in SEC rules and forms and that such information is accumulated and communicated to our management, including our Chief Executive Officer and our Chief Financial Officer, to allow timely decisions regarding required disclosure. In designing and evaluating these disclosure controls and procedures, management recognizes that any controls and procedures, no matter how well designed and operated, can provide only reasonable assurance of achieving the desired control objective. The design of any disclosure controls and procedures 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. With respect to the nine-month period ended September 30, 2024, under the supervision and with the participation of our management, we conducted an evaluation of the effectiveness of the design and operations of our disclosure controls and procedures. Based upon this evaluation, the Company's Chief Executive Officer and Chief Financial Officer have concluded that the Company's disclosure controls and procedures are effective. Management does not expect that our internal control over financial reporting will prevent or detect all errors and all fraud. A control system, no matter how well conceived and operated, can provide only reasonable, not absolute, assurance that the objectives of the control systems are met. Further, the design of a control system must reflect the fact that there are resource constraints, and the benefits of controls must be considered relative to their costs. Because of the inherent limitations in a cost-effective control system, no evaluation of internal control over financial reporting can provide absolute assurance that misstatements due to error or fraud will not occur or that all control issues and instances of fraud, if any, have been or will be detected. Changes in Internal Control over Financial Reporting. There has not been any change in our internal control over financial reporting (as defined in Rules 13a-15(f) and 15d-15(f) under the Exchange Act) that occurred during the nine-month period ended September 30, 2024 that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting. PART II. OTHER INFORMATION. Item 1. Legal Proceedings. None. Item 1A. Risk Factors. We operate in a dynamic and rapidly changing environment that involves numerous risks and uncertainties. Certain factors may have a material adverse effect on our business, financial condition, and results of operations, and you should carefully consider them. Other events that we do not currently anticipate or that we currently deem immaterial may also affect our results of operations and financial condition. You should carefully consider the factors discussed in Part I, Item 1A. Risk Factors in our 2023 10-K, which could materially affect our business, financial condition, cash flows or future results. The risk factors described in our 2023 10-K, are not the only risks facing our company. Additional risks and uncertainties not currently known to us or that we currently deem to be immaterial also may materially adversely affect our business, financial condition, or future results. Item 2. Unregistered Sales of Equity Securities and Use of Proceeds. Not applicable. Item 3. Defaults Upon Senior Securities. Not applicable. Item 4. Mine Safety Disclosures. Not applicable. Item 5. Other Information. Rule 10b5-1 Trading Plans. During the three-month period ended September 30, 2024, no director or officer of the Company adopted or terminated a Rule 10b5-1 trading arrangement or a non-Rule 10b5-1 trading arrangement, as each term is defined in Item 408(a) of Regulation S-K. Item 6. Exhibits. The exhibits listed on the Exhibit Index are either filed or furnished with this report or incorporated herein by reference. Table of Contents. EXHIBIT INDEX. Exhibit No. 1. Description. 10.1 Fifth Amendment to Credit Agreement by and among the Company and SWK Funding LLC dated as of September 30, 2024. 10.2 Second Amendment to Warrant Agreement by and among the Company and SWK Funding LLC dated as of September 30, 2024. 31.1 Certification of President and Chief Executive Officer (Principal Executive Officer), pursuant to Section 302 of the Sarbanes-Oxley Act of 2002. 31.2 Certification of Chief Financial Officer (Principal Financial Officer), pursuant to Section 302 of the Sarbanes-Oxley Act of 2002. 32.1 Certifications of President and Chief Executive Officer (Principal Executive Officer) and Chief Financial Officer (Principal Financial Officer), pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002. 101. The following financial information from the Company's Quarterly Report on Form 10-Q for the period ended September 30, 2024 formatted in Inline Extensible Business Reporting Language (iXBRL): (i) the Condensed Balance Sheets, (ii) the Condensed Statements of Operations, (iii) the Condensed Statements of Stockholders' Equity, (iv) the Condensed Statements of Cash Flows and (v) Notes to Condensed Financial Statements. 104. Cover Page Interactive Data File (embedded within the Inline XBRL document). * These certifications are being furnished solely to accompany this quarterly report pursuant to 18 U.S.C. Section 1350, and are not being filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and are not to be incorporated by reference into any filing of the registrant, whether made before or after the date hereof, regardless of any general incorporation language in such filing. SIGNATURES. Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized. ETON PHARMACEUTICALS, INC. November 12, 2024. Sean E. Brynjelsen, President and Chief Executive Officer (Principal Executive Officer) and Chief Financial Officer (Principal Financial Officer). Ryan Magee, Director (Principal Executive Officer). Borrower, Agent and Lenders entered into that certain Credit Agreement dated as of November 13, 2019 (as the same may be amended, modified or restated from time to time, being hereinafter referred to as the Credit Agreement); and WHEREAS, Borrower, Agent and Lenders desire to amend the Credit Agreement as set forth herein. AGREEMENT. NOW, THEREFORE, in consideration of the premises herein contained and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties, intending to be legally bound, agree as follows: ARTICLE I Definitions. 1.1 Capitalized terms used in this Amendment are defined in the Credit Agreement, as amended hereby, unless otherwise stated. ARTICLE II Amendments to Credit Agreement. 2.1 Effective as of the date hereof, the Credit Agreement (including the annexes, exhibits and schedules attached thereto and made a part thereof) is hereby amended (a) to delete the red or green stricken text (indicated textually in the same manner as the following examples: stricken text and stricken text) and (b) to add the blue or green double-underlined text (indicated textually in the same manner as the following examples: double-underlined text and double-underlined text), in each case, as set forth in the changed-page, marked copy of the Loan Agreement attached as Exhibit A hereto and made a part hereof for all purposes. 2.2 Effective as of the date hereof, Exhibit B hereto contains the conformed Credit Agreement incorporating all changes set forth in Exhibit A and all prior amendments to the Loan Agreement. 2.3 Effective as of the date hereof, Annex I and Annex II to the Credit Agreement are hereby amended and restated to read as follows: ANNEX I. Commitments and Pro Rata Term Loan Shares. Lender Commitment. Pro Rata Term Loan Share. SWK Funding LLC \$30,000,000. 100%. ANNEX II. Addresses. Party Notice Address Agent: SWK Funding LLC 5956 Sherry Lane, Suite 650 Dallas, Texas 75225 Email: notifications@swkhold.com with a copy to: Holland & Knight LLP One Arts Plaza 1722 Routh Street, Suite 1500 Dallas, Texas 75201 Attn: Ryan Magee Email: ryan.magee@hklaw.com Borrower: Eton Pharmaceuticals, Inc. 21925 W Field Parkway, Suite 235 Deer Park, IL 60010 Attn: Sean Brynjelsen with a copy to (which shall not constitute notice): Croke Fairchild Duarte & Beres LLC 180 N LaSalle St., Ste. 3400 Chicago, IL 60601 Attn: Geoffrey R. Morgan Email: gmorgan@crokefairchild.com and Attn: Rob Isham Email: risham@crokefairchild.com. ARTICLE III Conditions Precedent. 3.1 Waiver. The effectiveness of this Amendment is subject to the satisfaction of the following conditions precedent in a manner reasonably satisfactory to Agent, unless specifically waived in writing by Agent in its sole discretion: (A) Agent shall have received the following, each in form and substance acceptable to Agent and executed by all parties thereto: (i) this Amendment; and (ii) a second amended and restated Closing Date Warrant (the Warrant). (B) Agent shall have received payment of the fees of outside counsel invoiced on or about the date hereof. (C) The representations and warranties contained herein and in the Credit Agreement and the other Loan Documents, as each is amended hereby, shall be true and correct in all material respects as of the date hereof (as updated herein), as if made on the date hereof, except for such representations and

not less than one-hundred percent (100%) of the repurchase obligation of such Lender (or other commercial banking institution) thereunder, (e) money market accounts or mutual funds which invest exclusively or substantially in assets satisfying the foregoing requirements, (f) cash, and (g) any other short term liquid investments approved in writing by Agent. A Change of Control means the occurrence of any of the following, unless such action has been consented to in advance in writing by Agent in its sole discretion: (i) a Person acquires the direct or indirect ownership of more than fifty-one percent (51%) of the issued and outstanding voting Equity Interests of Borrower; (ii) a Borrower shall at any time fail to own, directly or indirectly, one hundred percent (100%) of the Equity Interests of each of its Subsidiaries; (iii) a Key Person Event; or (iv) an ownership change of control or a change of control or a similar event as defined in any certificate of incorporation or formation or statement of designations or bylaws or operating agreement, as applicable, of Borrower or in any document governing indebtedness of any Loan Party (other than any Loan Documents) in excess of \$250,000, individually or in the aggregate which gives the holder of such indebtedness the right to accelerate or otherwise require payment of such indebtedness prior to the maturity date thereof; or (v) the sale of all or substantially all of the assets of Borrower or any of its Subsidiaries, the sale of any material portion of the assets relating to the Product, or any merger, consolidation or acquisition by Borrower or any of its Subsidiaries which does not result in such Person being the sole surviving entity. A CLIA means (a) the Clinical Laboratory Improvement Act of 1967, as the same may be amended, modified or supplemented from time to time, including without limitation the Clinical Laboratory Improvement Amendments, 42 U.S.C. §§ 263a et seq. (CLIA 88a), and any successor statute thereto, and any and all rules or regulations promulgated from time to time thereunder, or (b) any equivalent state statute (and any and all rules or regulations promulgated from time to time thereunder) recognized by the relevant Governmental Authority as (x) having an Equivalency (as defined by CLIA) to CLIA, and (y) offering a compliance and regulatory framework that is applicable to a Person in such state in lieu of CLIA. A Closing Date has the meaning set forth in the Preamble. A Closing Date Term Loan has the meaning set forth in Section 2.2(a). A Closing Date Warrant means that certain warrant issued to SWK Funding LLC by Borrower on the Closing Date. A CMS means the Centers for Medicare and Medicaid Services of the United States of America. A Collateral has the meaning set forth in the Guarantee and Collateral Agreement. A Collateral Access Agreement means an agreement in form and substance reasonably satisfactory to Agent pursuant to which a mortgagee or lessor of real property on which Collateral (or any books and records) is stored or otherwise located, or a warehouseman, processor or other bailee of Inventory or other property owned by any Loan Party, acknowledges the Liens of Agent and waives (or, if approved by Agent, subordinates) any Liens held by such Person on such property, and, in the case of any such agreement with a mortgagee or lessor, permits Agent reasonable access to any Collateral stored or otherwise located thereon. A Collateral Documents means, collectively, the Guarantee and Collateral Agreement, the IP Security Agreement, each Collateral Access Agreement, any mortgage delivered in connection with the Loan from time to time, each Account Control Agreement and each other agreement or instrument pursuant to or in connection with which any Loan Party or any other Person grants a Lien in any Collateral to Agent for the benefit of Agent and Lenders, each as amended, restated or otherwise modified from time to time. A Commitment means, as to any Lender, such Lender's Pro Rata Term Loan Share. A Compliance Certificate means a certificate substantially in the form of Exhibit B. A Consolidated Net Income means, with respect to any Person and its Subsidiaries, for any period, the consolidated net income (or loss) of such Person and its respective Subsidiaries for such period, as determined under GAAP. A Consolidated Unencumbered Liquid Assets means as of any date of determination (i) any Cash Equivalent Investment owned by Borrower and its Subsidiaries on a consolidated basis which are not the subject of any Lien or other arrangement with any creditor to have its claim satisfied out of the asset (or proceeds thereof) prior to the general creditors of Borrower and such Subsidiaries other than the Lien for the benefit of Agent and Lenders, minus (ii) the aggregate amount of Borrower's accounts payable under GAAP that are ninety (90) days or more past due unless the charges for such account payable are being actively disputed by the applicable Loan Party. A Contingent Obligation means any agreement, undertaking or arrangement by which any Person guarantees, endorses or otherwise becomes or is contingently liable upon (by direct or indirect agreement, contingent or otherwise, to provide funds for payment, to supply funds to or otherwise to invest in a debtor, or otherwise to assure a creditor against loss) any indebtedness, obligation or other liability of any other Person (other than by endorsements of instruments in the course of collection), or guarantees the payment of dividends or other distributions upon the shares of any other Person. The amount of any Person's obligation in respect of any Contingent Obligation shall be deemed to be the amount for which the Person obligated thereon is reasonably expected to be liable or responsible. A Contract Rate means a rate per annum equal to (a) the Term SOFR Rate, plus (b) 6.75 percent (6.75%). A Controlled Group means all members of a controlled group of corporations and all members of a controlled group of trades or businesses (whether or not incorporated) under common control which, together with a Loan Party, are treated as a single employer under Section 414 of the IRC or Section 4001 of ERISA. A Controlled Substances Act means the Drug Abuse Prevention and Control Act; Title 21 of the United States Code, 13 U.S.C., as amended from time to time. A Copyrights shall mean all of each Loan Party's (or if referring to another Person, such other Person's) now existing or hereafter acquired right, title, and interest in and to: (i) copyrights, rights and interests in copyrights, works protectable by copyright, all applications, registrations and recordings relating to the foregoing as may at any time be filed in the United States Copyright Office or in any similar office or agency of the United States, any state thereof or any political subdivision thereof, or in any other country, and all research and development relating to the foregoing; and (ii) all renewals of any of the foregoing. A DEA means the Federal Drug Enforcement Administration of the United States of America. A Debt of any Person means, without duplication, (a) all indebtedness of such Person for borrowed money, (b) all indebtedness evidenced by bonds, debentures, notes or similar instruments, (c) all obligations of such Person as lessee under Capital Leases which have been or should be recorded as liabilities on a balance sheet of such Person in accordance with GAAP, (d) all obligations of such Person to pay the deferred purchase price of property or services (excluding trade accounts payable in the ordinary course of business), other than royalty payments or milestone payments made or to be made by such Person from time to time in connection with an Acquisition, (e) all indebtedness secured by a Lien on the property of such Person, whether or not such indebtedness shall have been assumed by such Person (with the amount thereof being measured as the lesser of (x) the aggregate unpaid amount of such indebtedness and (y) the fair market value of such property), (f) all reimbursement obligations, contingent or otherwise, with respect to letters of credit (whether or not drawn), bank letters of credit and surety bonds issued for the account of such Person, other than obligations that relate to trade accounts payable in the ordinary course of business, (g) all Hedging Obligations of such Person, (h) all Contingent Obligations of such Person in respect of Debt of others, (i) all indebtedness of any partnership of which such Person is a general partner except to the extent such Person is not liable for such Debt, and (j) all obligations of such Person under any synthetic lease transaction, where such obligations are considered borrowed money indebtedness for tax purposes but the transaction is classified as an operating lease in accordance with GAAP. A Debtor Relief Law means, collectively: (a) Title 11 of the United States Code, 11 U.S.C. §§ 101 et seq., as amended from time to time, and (b) all other United States or foreign applicable liquidation, conservatorship, bankruptcy, moratorium, rearrangement, receivership, insolvency, reorganization or similar debtor relief laws from time to time in effect affecting the rights of creditors generally, in each case as amended from time to time. A Default means any event that, if it continues uncured, will, with the lapse of time or the giving of notice or both, constitute an Event of Default. A Default Rate means a rate per annum equal to the lesser of (i) a three percent (3%) over the Contract Rate, or (ii) the maximum rate of interest permitted to be charged by applicable laws or regulation governing this Agreement until paid. A Deposit Account means, individually and collectively, any bank or other depository accounts of a Loan Party. A Disposition means, as to any asset or right of any Loan Party, (a) any sale, lease, assignment or other transfer (other than to any other Loan Party), but specifically excluding any license or sublicense, (b) any loss, destruction or damage thereof or (c) any condemnation, expropriation, confiscation, requisition, seizure or taking thereof, in each case excluding (i) the sale of inventory or Product in the ordinary course of business, (ii) any issuance of Equity Interests by Borrower and (iii) any other Disposition where the Net Cash Proceeds or any sale, lease, assignment, transfer, condemnation, expropriation, confiscation, requisition, loss, destruction, damage, seizure or taking do not in the aggregate exceed \$250,000 in any Fiscal Year. A Division means, with respect to any Person which is an entity, the division of such Person into two (2) or more separate such Persons, with the dividing Person either continuing or terminating its existence as part of such division, including as contemplated under Section 18-217 of the Delaware Limited Liability Act for limited liability companies formed under Delaware law, or any analogous action taken pursuant to any other applicable law with respect to any corporation, limited liability company, partnership or other entity. The word Divide, when capitalized, shall have a correlative meaning. A Dollar and \$ mean lawful money of the United States of America. A Drug Application means a new drug application, an abbreviated drug application, or a product license application for any Product, as appropriate, as those terms are defined in the FDA Law and Regulation. A EBITDA means, for any Person and its Subsidiaries for any period, Consolidated Net Income for such period plus, to the extent deducted in determining such Consolidated Net Income for such period (and without duplication), (i) Interest Expense, (ii) income tax expense (including tax accruals), (iii) depreciation and amortization, (iv) non-recurring cash fees, costs and expenses incurred in connection with the Acquisitions of product licenses and product lines from a third party, in relation to any Material Contract or any other Acquisition made prior to the date of this Agreement, (v) non-cash expenses relating to equity-based compensation or purchase accounting, and (vi) other non-recurring and/or non-cash expenses or charges approved by the Agent. A Elapsed Period has the meaning set forth in Section 2.9.1(a). An EM-100 means the preservative-free formulation of ketotifen in ophthalmic solution form indicated for the treatment of allergic conjunctivitis which is the subject of Borrower's Abbreviated New Drug Application No. 208158, submitted on January 19, 2016, with the U.S. FDA. An Environmental Claims means all claims, however asserted, by any Governmental Authority or other Person alleging potential liability or responsibility for violation of any Environmental Law, or for release or injury to the environment or any Person or property. An Environmental Laws means all present or future foreign, federal, state or local laws, statutes, common law duties, rules, regulations, ordinances and codes, together with all administrative orders, directed duties, requests, licenses, authorizations and permits of, and agreements with, any Governmental Authority, in each case relating to any matter arising out of or relating to the effect of the environment on health and safety, or pollution or protection of the environment or workplace, including any of the foregoing relating to the presence, use, production, generation, handling, transport, treatment, storage, disposal, distribution, discharge, release, control or cleanup of any Hazardous Substance. A Equity Interests means, with respect to any Person, its equity ownership interests, its common stock, par value \$0.001 per share (Common Stock) and any other capital stock or other equity ownership units of such Person authorized from time to time, and any other shares, options, interests, participations or other equivalents (however designated) of or in such Person, whether voting or nonvoting, including, without limitation, Common Stock, options, warrants, preferred stock, phantom stock, membership units (common or preferred), stock appreciation rights, membership unit appreciation rights, convertible notes or debentures, stock purchase rights, membership unit purchase rights and all securities convertible, exercisable or exchangeable, in whole or in part, into any one or more of the foregoing. A Event of Default means any of the events described in Section 8.1. An Excluded Taxes has the meaning set forth in Section 3.1(a). An Exempt Accounts means any Deposit Accounts, securities accounts or other similar accounts (i) into which there are deposited no funds other than those intended solely to cover compensation to employees of the Loan Parties (and related contributions to be made on behalf of such employees to health and benefit plans) plus balances for outstanding checks for compensation and such contributions from prior periods; or (ii) constituting employee withholding accounts that contain only funds deducted from pay otherwise due to employees for services rendered to be applied toward the tax obligations of such Person or its employees. An Exit Fee shall have the meaning set forth in Section 2.7(c). A Fair Valuation shall mean the determination of the value of the consolidated assets of a Person on the basis of the amount which may be realized by a willing seller within a reasonable time through collection or sale of such assets at market value on a going concern basis to an interested buyer who is willing to purchase under ordinary selling conditions in an arm's length transaction. A FATCA means Sections 1471 through 1474 of the IRC and any current or future regulations thereunder or official interpretations thereof. A FD&C Act means the Federal Food, Drug, and Cosmetic Act, 21 U.S.C. §§ 301 et seq., as amended. A FDA means the Food and Drug Administration of the United States of America. A FDA Law and Regulation means the provisions of the FD&C Act and all applicable regulations promulgated by the FDA. A FDA Products means any finished products sold by Borrower or any of the other Loan Parties for itself or for a third party that are subject to applicable Health Care Laws. A Federal Funds Effective Rate means, for any day, the greater of (a) the rate calculated by the Federal Reserve Bank of New York based on such day's Federal funds transactions by depository institutions (as determined in such manner as the Federal Reserve Bank of New York shall set forth on its public website from time to time) and published on the next succeeding day on which commercial banks are open for commercial banking business in New York, New York, by the Federal Reserve Bank of New York as the Federal funds effective rate and (b) 2.0%. A Fiscal Quarter means a calendar quarter of a Fiscal Year. A Fiscal Year means the fiscal year of Borrower and its Subsidiaries, which period shall be the twelve (12) month period ending on December 31 of each year. A Foreign Lender means any Lender that is not a United States Person within the meaning of Section 7701(a)(30) of the IRC. A FRB means the Board of Governors of the Federal Reserve System or any successor thereto. A GAAP means generally accepted accounting principles in effect in the United States of America set forth from time to time in the opinions and pronouncements of the Accounting Principles Board and the American Institute of Certified Public Accountants and statements and pronouncements of the Financial Accounting Standards Board (or agencies with similar functions of comparable stature and authority within the U.S. accounting profession), which are applicable to the circumstances as of the date of determination. A Governmental Authority means any nation or government, any state or other political subdivision thereof, and any agency, branch of government, department or Person exercising executive, legislative, judicial, regulatory or administrative functions of or pertaining to government and any corporation or other Person owned or controlled (through stock or capital ownership or otherwise) by any of the foregoing, whether domestic or foreign. Governmental Authority shall include any agency, branch or other governmental body charged with the responsibility and/or vested with the authority to administer and/or enforce any Health Care Laws. A Guarantee and Collateral Agreement means the Guarantee and Collateral Agreement dated as of the Closing Date executed by each Loan Party signatory thereto in favor of Agent for the benefit of Agent and Lenders. A Hazardous Substances means hazardous waste, pollutant, contaminant, toxic substance, oil, hazardous material, chemical or other substance regulated by any Environmental Law. A Health Care Laws mean all foreign, federal and state fraud and abuse laws relating to the regulation of healthcare products, pharmaceutical products, laboratory facilities and services, healthcare providers, healthcare professionals, healthcare facilities, clinical research facilities or healthcare payors, including but not limited to (i) the federal Anti-Kickback Statute (42 U.S.C. (A)§1320a-7b(b)), the Stark Law (42 U.S.C. §§1395nn and §1395(q)), the civil False Claims Act (31 U.S.C. §§3729 et seq.), TRICARE (10 U.S.C. Section 1071 et seq.), Section 1320a-7 and 1320a-7a of Title 42 of the United States Code and the regulations promulgated pursuant to such statutes; (ii) the Health Insurance Portability and Accountability Act of 1996 (Pub. L. No. 104-191), as amended by the Health Information, Technology for Economic and Clinical Health Act of 2009 (collectively, HIPAA), and the regulations promulgated thereunder; (iii) Medicare (Title XVIII of the Social Security Act) and the regulations promulgated thereunder; (iv) Medicaid (Title XIX of the Social Security Act) and the regulations promulgated thereunder; (v) the FD&C Act and all applicable requirements, regulations and guidances issued thereunder by the FDA (including FDA Law and Regulation); (vi) the Controlled Substances Act, as amended, and all applicable requirements, regulations and guidances issued thereunder by the DEA; (vii) CLIA, as amended, and all applicable requirements, regulations, and guidance issued thereunder by the applicable Governmental Authority; (viii) quality, safety and accreditation standards and requirements of all applicable foreign and domestic federal, provincial or state laws or regulatory bodies; (ix) all applicable licensure laws and regulations; (x) all applicable professional standards regulating healthcare providers, healthcare professionals, healthcare facilities, clinical research facilities or healthcare payors; and (xi) any and all other applicable health care laws (whether foreign or domestic), regulations, manual provisions, policies and administrative guidance, including those related to the corporate practice of medicine, fee-splitting, state anti-kickback or self-referral prohibitions, each of clauses (i) through (xi) as may be amended from time to time. A Hedging Obligation means, with respect to any Person, any liability of such Person under any interest rate, currency or commodity swap agreement, cap agreement or collar agreement, and any other agreement or arrangement designed to protect a Person against fluctuations in interest rates, currency exchange rates or commodity prices. The amount of any Person's obligation in respect of any Hedging Obligation shall be deemed to be the incremental obligation that would be reflected in the financial statements of such Person in accordance with GAAP. An Indemnified Taxes has the meaning set forth in Section 3.1(a). An Intellectual Property shall mean all present and future: trade secrets, know-how and other proprietary information; Trademarks and Trademark Licenses (as defined in the Guarantee and Collateral Agreement), internet domain names, service marks, trade dress, trade names, business names, designs, logos, slogans (and all translations, adaptations, derivations and combinations of the foregoing) indicia and other source and/or business identifiers, and the goodwill of the business relating thereto and all registrations or applications for registrations which have heretofore been or may hereafter be issued thereon throughout the world; Copyrights (including Copyrights for computer programs, but excluding commercially available off-the-shelf software and any Intellectual Property rights relating thereto) and Copyright Licenses (as defined in the

Guarantee and Collateral Agreement) and all tangible and intangible property embodying the Copyrights, unpatented inventions (whether or not patentable); Patents and Patent Licenses (as defined in the Guarantee and Collateral Agreement); Mask Works (as defined in the Guarantee and Collateral Agreement); industrial design applications and registered industrial designs; license agreements related to any of the foregoing and income therefrom, books, records, writings, computer tapes or disks, flow diagrams, specification sheets, computer software, source codes, object codes, executable code, data, databases and other physical manifestations, embodiments or incorporations of any of the foregoing; customer lists and customer information, the right to sue for all past, present and future infringements of any of the foregoing; all other intellectual property; and all common law and other rights throughout the world in and to all of the foregoing. A Interest Expense means for any Person and its Subsidiaries for any period the consolidated interest expense of such Person and its Subsidiaries for such period (including all imputed interest on Capital Leases). A Inventory has the meaning set forth in the Guarantee and Collateral Agreement as the context requires. A Investment means, with respect to any Person, (a)A the purchase of any debt or equity security of any other Person, (b)A the making of any loan or advance to any other Person, (c)A becoming obligated with respect to a Contingent Obligation in respect of obligations of any other Person (other than travel and similar advances to employees in the ordinary course of business), or (d)A the making of an Acquisition. A -9- A A IP Security Agreement means the Intellectual Property Security Agreement dated on or about the Closing Date by each Loan Party signatory thereto in favor of Agent for the benefit of Agent and Lenders. A IRC means the Internal Revenue Code of 1986, as amended. A IRS means the United States Internal Revenue Service. A Keyman Life Insurance Policy has the meaning assigned in Section 6.3(e) hereof. A Key Person means Sean Brynjelssen. A Key Person Event means, unless such actions are consented to in advance in writing by Agent, a Key Person shall no longer serve in his respective, current executive capacity with Borrower, unless such Key Person is replaced within ninety (90) days with (in each case) a person of like qualification and experience to assume the respective responsibilities of such departing Key Person and which has been approved in writing by Agent to assume such responsibility and capacity of the applicable departing Key Person, which approval shall not be unreasonably withheld. A Legal Costs means, with respect to any Person, all reasonable, duly documented, out-of-pocket fees and charges of any counsel, accountants, auditors, appraisers, consultants and other professionals to such Person, and all court costs and similar legal expenses. A Lenders has the meaning set forth in the Preamble. A Lien means, with respect to any Person, any interest granted by such Person in any real or personal property, asset or other right owned or being purchased or acquired by such Person which secures payment or performance of any obligation and shall include any mortgage, lien, encumbrance, charge or other security interest of any kind, whether arising by contract, as a matter of law, by judicial process or otherwise. A Loan or Loans means, individually and collectively the Term Loan and any other advances made by Agent and Lenders in accordance with the Loan Documents. A Loan Documents means this Agreement, any Notes, the Collateral Documents and all documents, instruments and agreements delivered in connection with the foregoing. A Loan Party means Borrower and each of its Subsidiaries. A Margin Stock means any "margin stock" as defined in Regulation T, U or X of the FRB. A Material Adverse Effect means (a)A a material adverse change in, or a material and adverse effect upon, the condition (financial or otherwise), operations, assets, business, prospects or properties of the Loan Parties taken as a whole, (b)A a material impairment of the ability of any Loan Party to perform any of its payment Obligations under any Loan Document, or (c)A a material and adverse effect upon any material portion of the Collateral under the Collateral Documents or upon the legality, validity, binding effect or enforceability against any Loan Party of any material Loan Document. A -10- A A Material Contract has the meaning assigned in Section 5.21 hereof. A Multiemployer Pension Plan means a multiemployer plan, as defined in Section 4001(a)(3) of ERISA, to which Borrower or any member of the Controlled Group may have any liability. A Net Cash Proceeds means, with respect to any Disposition, the aggregate cash proceeds (including cash proceeds received pursuant to policies of insurance and by way of deferred payment of principal pursuant to a note, installment receivable or otherwise, but only as and when received) received by any Loan Party pursuant to such Disposition net of (i)A the reasonable direct costs relating to such Disposition (including sales commissions and legal, accounting and investment banking fees, commissions and expenses), (ii)A any portion of such proceeds deposited in an escrow account pursuant to the documentation relating to such Disposition (provided that such amounts shall be treated as Net Cash Proceeds upon their release from such escrow account to and receipt by the applicable Loan Party), (iii)A taxes and other governmental costs and expenses paid or reasonably estimated by a Loan Party to be payable as a result thereof (after taking into account any available tax credits or deductions and any tax sharing arrangements), (iv)A amounts required to be applied to the repayment of any Debt (together with any interest thereon, premium or penalty and any other amount payable with respect thereto) secured by a Lien that has priority over the Lien, if any, of Agent on the asset subject to such Disposition, (v) reserves for purchase price adjustments and retained liabilities reasonably expected to be payable by the Loan Parties in connection therewith established in accordance with GAAP (provided that upon the final determination of the amount paid in respect of such purchase price adjustments and retained liabilities, the actual amount of purchase price adjustments and retained liabilities paid is less than such reserves, the difference shall, at such time, constitute Net Cash Proceeds), and (vi)A (A) with respect to any Disposition described in clauses (a), (b) or (c)A of the definition thereof, all money actually applied within one-hundred eighty (180) days to replace such assets or otherwise added to the working capital of the business of Borrower and the Subsidiaries, and (B)A with respect to any Disposition, all money actually applied within one-hundred eighty (180)A days to repair or replace the assets in question or to repair or reconstruct damaged property or property affected by loss, destruction, damage, condemnation, expropriation, confiscation, requisition, seizure or taking. A Net Sales means the gross amount billed or invoiced by Borrower and its Subsidiaries for Services and for the sale of Products (including products and services ancillary thereto) to independent customers, less deductions for (a) quantity, trade, cash or other discounts, allowances, bad debts, write-offs, credits or rebates (including customer rebates) actually allowed or taken, (b) amounts deducted, repaid or credited by reason of rejections or returns of goods and government mandated rebates, or because of chargebacks or retroactive price reductions, and (c) taxes, tariffs, duties or other governmental charges or assessments (including any sales, value added or similar taxes other than an income tax) levied, absorbed or otherwise imposed on or with respect to the production, sale, transportation, delivery or use of pharmaceutical products. A Product or Service shall be considered sold and/or provided when billed or invoiced. To the extent applicable, components of Net Sales shall be determined in the ordinary course of business in accordance with historical practice and using the accrual method of accounting in accordance with GAAP. For the purposes of calculating Net Sales, Lenders and Agent understand and agree that (i) Affiliates of a Borrower shall not be regarded as independent customers and (ii) Net Sales shall not include Products distributed for product development purposes, including for use in pre-clinical trials. A -11- A A Note means a promissory note substantially in the form of Exhibit C. A Obligations means all liabilities, indebtedness and obligations (monetary (including post-petition interest, allowed or not) or otherwise) of any Loan Party under this Agreement, any other Loan Document or any other document or instrument executed in connection herewith or therewith which are owed to any Lender or Affiliate of a Lender, in each case howsoever created, arising or evidenced, whether direct or indirect, absolute or contingent, now or hereafter existing, or due or to become due. For the avoidance of doubt, "Obligations" shall include Borrower's obligation to pay any amounts due under Sections 2.7 and 2.8.2 and payable on such date of determination. A OFAC shall mean the U.S. Department of Treasury's Office of Foreign Asset Control. A Origination Fee shall have the meaning set forth in Section 2.7(a). A Paid in Full, Pay in Full or Payment in Full means, with respect to any Obligations, the payment in full in cash of all such Obligations (other than contingent indemnification obligations, yield protection and expense reimbursement to the extent no claim giving rise thereto has been asserted in respect of contingent indemnification obligations, and to the extent no amounts therefor have been asserted, in the case of yield protection and expense reimbursement obligations). A Patents shall mean all of each Loan Party's (or if referring to another Person, such other Person's) now existing or hereafter acquired right, title and interest in and to: (i) all patents, patent applications, inventions, invention disclosures and improvements, and all applications, registrations and recordings relating to the foregoing as may at any time be filed in the United States Patent and Trademark Office or in any similar office or agency of the United States, any state thereof or any political subdivision thereof, or in any other country, and all research and development relating to the foregoing; and (ii) the reissues, divisions, continuations, renewals, re-examinations, extensions and continuations-in-part of any of the foregoing. A Payment Date means the fifteenth (15th) day of each of February, May, August and November (or the next succeeding Business Day to the extent such 15th day is not a Business Day), commencing with February 17, 2020. A PBGC means the Pension Benefit Guaranty Corporation and any entity succeeding to any or all of its material functions under ERISA. Pension Plan means a "pension plan," as such term is defined in Section 3(2) of ERISA, which is subject to Title IV of ERISA (other than a Multiemployer Pension Plan), and to which Borrower or any member of the Controlled Group may have any liability, including any liability by reason of having been a substantial employer within the meaning of Section 4063 of ERISA at any time during the preceding five years, or by reason of being deemed to be a contributing sponsor under Section 4069 of ERISA. A -12- A A Permit means, with respect to any Person, any permit, approval, clearance, authorization, license, registration, certificate, concession, grant, franchise, variance or permission from, and any other contractual obligations with, any Governmental Authority, in each case whether or not having the force of law and applicable to or binding upon such Person or any of its property or Products or to which such Person or any of its property or Products is subject, including without limitation all registrations with Governmental Authorities. A Permitted Liens means Liens permitted by Section 7.2. A Person means any natural person, corporation, partnership, trust, limited liability company, association, Governmental Authority or unit, or any other entity, whether acting in an individual, fiduciary or other capacity. A Prior Debt means the Debt listed on Schedule 4.1. A Pro Rata Term Loan Share means, with respect to any Lender, the applicable percentage (as adjusted from time to time in accordance with the terms hereof) specified opposite such Lender's name on Annex I which percentage represents the aggregate percentage of the Term Loan Commitment held by such Lender, which percentage shall be with respect to the outstanding balance of the Term Loan as of any date of determination after the Term Loan Commitment has terminated. A Product means any products manufactured, sold, developed, tested or marketed by Borrower or any of its Subsidiaries, including, without limitation, those products set forth on Schedule 5.18(b) (as updated from time to time in accordance with Section 6.1.2); provided, however, that if Borrower shall fail to comply with the obligations under Section 6.1.2 to give notice to Agent and update Schedule 5.18(b) prior to manufacturing, selling, developing, testing or marketing any new Product, any such undisclosed Product shall be deemed to be included in this definition; and provided, further, that products manufactured by Borrower for unaffiliated third parties shall not be deemed "Products" hereunder. A Raised Cash means net cash proceeds resulting from the issuance by Borrower of additional Equity Interests on terms and conditions satisfactory to Agent in its commercially-reasonable discretion other than a public offering of Common Stock registered under the Securities Act of 1933, as amended. A Registered Intellectual Property means all applications, registrations and recordings for or of Patents, Trademarks or Copyrights filed by a Loan Party with any Governmental Authority, all internet domain name registrations owned by a Loan Party, and all proprietary software owned by a Loan Party. A Required Lenders means Lenders having an aggregate Pro Rata Term Loan Share in excess of fifty percent (50%), collectively. A Required Permit means a Permit (a) required under applicable law for the business of Borrower or any of its Subsidiaries or necessary in the manufacturing, importing, exporting, possession, ownership, warehousing, marketing, promoting, sale, labeling, furnishing, distribution or delivery of goods or services under any laws applicable to the business of Borrower or any of its Subsidiaries (including, without limitation, any Health Care Laws) or any Drug Application (including without limitation, at any point in time, all licenses, approvals and permits issued by the FDA, CMS, or any other applicable Governmental Authority necessary for the testing, manufacture, marketing or sale of any Product by Borrower or any of its Subsidiaries as such activities are being conducted by Borrower or its Subsidiaries with respect to such Product at such time), and (b)A required by any Person from which Borrower or any of its Subsidiaries have received an accreditation. A -13- A A Responsible Officer shall mean the president, vice president or secretary of a Person, or any other officer having substantially the same authority and responsibility; or, with respect to compliance with financial covenants or delivery of financial information, the chief financial officer, or the treasurer of a Person, or any other officer having substantially the same authority and responsibility, and in all cases such person shall be listed on an incumbency certificate delivered to Agent, in form and substance acceptable to Agent in its sole discretion. A Revenue-Based Payment has the meaning set forth in Section 2.9.1(a). A Royalties means the amount of any and all royalties, license fees and any other payments or income of any type recognized as revenue in accordance with GAAP by Borrower and its Subsidiaries with respect to the sale of Products or the provision of services by independent licensees of Borrower and/or its Subsidiaries, including any such payments characterized as a share of net profits, any up-front or lump sum payments, any milestone payments, commissions, fees or any other similar amounts, less deductions for amounts deducted, repaid or credited by reason of adjustments to the sales upon which royalty amounts are based, regardless of the reason for such adjustment to such sales. For the purposes of calculating Royalties, Lenders and Agent understand and agree that Affiliates of Borrower shall not be regarded as independent licensees. A September 2024 Term Loan has the meaning set forth in Section 2.2(d) hereof. A September 2024 Term Loan Advance Date means the date on which the September 2024 Term Loan is made to the Borrower. A September 2024 Term Loan Advance Conditions means the satisfaction or waiver (in Agent's reasonable discretion) in connection with the September 2024 Term Loan Advance: A (i) no Event of Default shall have occurred and be continuing on the September 2024 Term Loan Advance Date; and A (ii) Agent shall have received: A a. an officer's certificate of Borrower with resolutions substantially in the same form as delivered on the Closing Date; A b. an opinion of Borrower's outside legal counsel in relation to this Amendment and the Warrant to be delivered in connection herewith; A c. a fully-executed asset purchase agreement (the "Asset Purchase Agreement") in relation to the assets to be purchased with the proceeds of such advance together with all other material documents related thereto as reasonably requested by Agent; A -14- A A d. updated schedules to the Guarantee and Collateral Agreement and IP Security Agreement incorporating the assets to be purchased pursuant to the Asset Purchase Agreement. A Services means services provided by Borrower or any Affiliate of Borrower to un-Affiliated Persons, including without limitation any sales, laboratory analysis, testing, consulting, marketing, commercialization and any other healthcare-related services. A SOFR shall mean a rate equal to the secured overnight financing rate as administered by the SOFR Administrator. A SOFR Administrator shall mean the Federal Reserve Bank of New York (or a successor administrator of the secured overnight financing rate). A Solvent means, as to any Person at any time, that (a) the fair value of the property of such Person is greater than the amount of such Person's liabilities (including disputed, contingent, unmaturing and unliquidated liabilities); (b) the present fair saleable value of the property of such Person is not less than the amount that will be required to pay the probable liability of such Person on its debts as they become due; (c) such Person is able to pay its debts and other liabilities (including subordinated, disputed, contingent, unmaturing and unliquidated liabilities) as they become due in the normal course of business; and (d) such Person does not intend to, and does not believe that it will, incur debts or liabilities beyond such Person's ability to pay such debts and liabilities as they become due. A Subordinated Debt means any Debt incurred by Borrower and/or any other Loan Party upon terms acceptable to Agent in its commercially-reasonable discretion and that is subordinated to the Obligations pursuant to a subordination agreement acceptable to Agent in its commercially-reasonable discretion entered into between Agent, any applicable Loan Party and the subordinated creditor(s). A Subsidiary means, with respect to any Person, a corporation, partnership, limited liability company or other entity of which such Person owns, directly or indirectly, such number of outstanding shares or other equity interests as to have more than fifty percent (50%) of the ordinary voting power for the election of directors or other managers of such corporation, partnership, limited liability company or other entity. Unless the context otherwise requires, each reference to Subsidiaries herein shall be a reference to direct and indirect Subsidiaries of Borrower. A SWK has the meaning set forth in the Preamble. A Taxes has the meaning set forth in Section 3.1(a). A Term Loan has the meaning set forth in Section 2.1, and shall, for the avoidance of doubt, include the August 2020 Term Loan and the September 2024 Term Loan. A Term Loan Commitment means \$30,000,000. A -15- A A Term Loan Maturity Date means (a) if the September 2024 Term Loan Advance Date occurs on or before December 31, 2024, the three (3) year anniversary of the September 2024 Term Loan Advance Date or (b) if the September 2024 Term Loan Advance Date does not occur on or before December 31, 2024, December 31, 2024. A Term SOFR Administrator shall mean the CME Group Benchmark Administration Limited (CBA) (or a successor administrator of the Term SOFR Reference Rate selected by Agent in its reasonable discretion after consultation with Borrower). A Term SOFR Rate shall mean the Term SOFR Reference Rate for a three (3) month period that is ten (10) Business Days prior to each Payment Date (such day, the "Periodic Term SOFR Determination Day"), and effective on the Payment Date immediately following such determination date and continuing to but not including the next succeeding Payment Date, as such rate is published by the Term SOFR Administrator; provided, however, that if as of 5:00 p.m. (New York City time) on any Periodic Term SOFR Determination Day the Term SOFR Reference Rate has not been published by the Term SOFR Administrator, then Term SOFR will be the Term SOFR Reference Rate for such three (3) month period, as published by the Term SOFR Administrator on the first preceding Business Day for which such Term SOFR Reference Rate was published by the Term SOFR Administrator. Notwithstanding the foregoing, (i) if at any time Agent determines (which determination shall be conclusive absent manifest error) that the Term SOFR Rate is no longer available for determining interest rates for loans or notes similar to the Loans, then Agent shall, in consultation with Borrower, endeavor to establish an alternate rate of interest to the Term SOFR Rate that gives due consideration to the then prevailing market convention for determining a rate of interest for loans or notes similar to

the Loans in the United States at such time, and, if requested by Agent, Agent and Lenders at such time party hereto and the Borrower shall enter into an amendment to this Agreement to reflect such alternate rate of interest and such other related changes to this Agreement as may be applicable (including, for the avoidance of doubt, any amendments to the definition of "Contract Rate" to ensure that the interest rate payable by Borrower hereunder is substantially similar to the interest rate that would otherwise be paid prior to the selection of such alternate rate of interest), and (ii) in no event shall the "Term SOFR Rate" or any such alternate rate of interest to the Term SOFR Rate ever be less than five percent (5.0%). A Term SOFR Reference Rate shall mean the forward-looking term rate based on SOFR. A Termination Date means the earlier to occur of (a) the Term Loan Maturity Date, or (b) the date upon which the Loan and all other Obligations are Paid in Full, whether as a result of (i) the prepayment of the Term Loan and all Obligations through any other mandatory or voluntary prepayment of the Term Loan in full, (ii) the contractual acceleration of the Loan hereunder, (iii) the acceleration of the Loan by Agent in accordance with this Agreement, or (iv) otherwise. A Trademark shall mean all of each Loan Party's (or if referring to another Person, such other Person's) trademarks, trade names, corporate names, company names, business names, fictitious business names, trade styles, service marks, logos, other business identifiers, all applications, registrations and recordings relating to the foregoing as may at any time be filed in the United States Patent and Trademark Office or in any similar office or agency of the United States, or in any other country, and all research and development and the goodwill of the business relating to the foregoing; (ii) all renewals thereof; and (iii) all designs and general intangibles of a like nature. A -16- A Uniform Commercial Code means the Uniform Commercial Code as in effect in the State of New York; provided that if perfection or the effect of perfection or non-perfection or the priority of any security interest in any Collateral is governed by the Uniform Commercial Code as in effect in a jurisdiction other than the State of New York, "Uniform Commercial Code" means the Uniform Commercial Code as in effect from time to time in such other jurisdiction for purposes of the provisions hereof relating to such perfection, effect of perfection or non-perfection or priority. A U.S. Lender means any Lender that is a "United States person" within the meaning of Section 7701(a)(30) of the IRC. A Wholly-Owned Subsidiary means, as to any Person, another Person all of the Equity Interests of which (except directors' qualifying shares) are at the time directly or indirectly owned by such Person and/or another Wholly-Owned Subsidiary of such Person. A 1.2 A Interpretation. (a) In the case of this Agreement and each other Loan Document, (i) the meanings of defined terms are equally applicable to the singular and plural forms of the defined terms; (ii) Annex, Exhibit, Schedule and Section references are to such Loan Document unless otherwise specified; (iii) the term "including" is not limiting and means "including but not limited to"; (iv) in the computation of periods of time from a specified date to a later specified date, the word "from" means "from and including"; the words "to" and "until" each mean "to but excluding" and the word "through" means "to and including"; (v) unless otherwise expressly provided in such Loan Document, (A) references to agreements and other contractual instruments shall be deemed to include all subsequent amendments, restatements and other modifications thereto, but only to the extent such amendments, restatements and other modifications are not prohibited by the terms of any Loan Document, and (B) references to any statute or regulation shall be construed as including all statutory and regulatory provisions amending, replacing, supplementing or interpreting such statute or regulation; (vi) this Agreement and the other Loan Documents may use several different limitations, tests or measurements to regulate the same or similar matters, all of which are cumulative and each shall be performed in accordance with its terms and (vii) this Agreement and the other Loan Documents are the result of negotiations among and have been reviewed by counsel to Agent, Borrower, Lenders and the other parties hereto and thereto and are the products of all parties; accordingly, they shall not be construed against Borrower, Agent or Lenders merely because of Borrower's, Agent's or Lenders' involvement in their preparation. Except where otherwise expressly provided in the Loan Documents, in any instance where the approval, consent or the exercise of Agent's judgment is required, the granting or denial of such approval or consent and the exercise of such judgment shall be (x) within the reasonable discretion of Agent and/or Lenders; and (y) deemed to have been given only by a specific writing intended for such purpose executed by Agent. -17- (b) For purposes of converting any amount reported or otherwise denominated in any currency other than Dollars to Dollars under or in connection with the Loan Documents, Agent shall calculate such currency conversion via the applicable exchange rate identified and normally published by Bloomberg Professional Service as the applicable exchange rate as of the close of currency trading on each trading date during the applicable period of measurement, or, if such currency conversion deals exclusively with a particular date of determination, as of the close of currency trading on such date of determination (or the following trading date to the extent no currency trading took place on such date of determination). If Bloomberg Professional Service no longer reports such currency exchange rate, Agent shall select another nationally-recognized currency exchange rate reporting service selected by Agent in good faith. A Section 2 A Credit Facility. A 2.1 A [Reserved]. A 2.2 A Loan Procedures. (a) The Lenders, severally and for themselves alone, made (i) a term loan (the "Closing Date Term Loan") on the Closing Date in the original principal amount of \$5,000,000.00. (b) On or about August 11, 2020, the Lenders, severally and for themselves alone, made an additional term loan in the original principal amount of \$2,000,000.00, resulted in an aggregate, outstanding principal balance of the Term Loan of \$7,000,000.00 immediately following the funding of such advance (the "August 2020 Term Loan"). (c) As of September 30, 2024, the outstanding principal balance of the Term Loan was \$4,305,000.00 prior to the funding of the September 2024 Term Loan (as defined below). (d) Upon satisfaction of the September 2024 Term Loan Conditions, and at the request of Borrower at any time prior to the Term Loan Maturity Date, the Lenders, severally and for themselves alone, shall make an additional term loan in the original principal amount of \$25,695,000 (the "September 2024 Term Loan"). Whenever Borrower desires that Lenders make the September 2024 Term Loan, Borrower shall deliver to Agent written notice (which may be by email) no later than noon (New York City time) at least one (1) Business Day in advance of the proposed funding date of the September 2024 Term Loan. Promptly upon receipt by Agent of such written notice, Agent shall notify each Lender of the proposed borrowing of the September 2024 Term. (e) The Closing Date Term Loan, the August 2020 Term Loan and the September 2024 Term Loan shall be deemed a single term loan (each such loan individually and collectively, the "Term Loan"). The Term Loan is not a revolving credit facility, and therefore, any amount thereof that is repaid or prepaid by Borrower, in whole or in part, may not be re-borrowed. A 2.3 A Commitments Several. A The failure of any Lender to make any advance of the Term Loan shall not relieve any other Lender of its obligation (if any) to make its Loan on the applicable date, but no Lender shall be responsible for the failure of any other Lender to make any Term Loan to be made by such other Lender; provided, however, that this Section 2.3 shall not relieve any Lender from liability for the failure of such Lender to make a Loan required to be made by such Lender. A -18- A 2.4 A Indebtedness Absolute; No Offset; Waiver. A The payment obligations of Borrower hereunder are absolute and unconditional, without any right of rescission, set-off, counterclaim or defense for any reason against Agent and Lenders. As of the Closing Date, the Loan has not been compromised, adjusted, extended, satisfied, rescinded, set-off or modified, and the Loan Documents are not subject to any litigation, dispute, refund, claims of rescission, set-off, netting, counterclaim or defense whatsoever, including but not limited to, claims by or against any Loan Party or any other Person. Payment of the Obligations by Borrower, shall be made only by ACH or wire transfer, in Dollars, and in immediately available funds when due and payable pursuant to the terms of this Agreement and the other Loan Documents, is not subject to compromise, adjustment, extension, satisfaction, rescission, set-off, counterclaim, defense, abatement, suspension, deferment, deductible, reduction, termination or modification, whether arising out of transactions concerning the Loan, or otherwise. Without limitation to the foregoing, to the fullest extent permitted under applicable law and notwithstanding any other term or provision contained in this Agreement or any other Loan Document, Borrower hereby waives (and shall cause each Loan Party to waive) (a) presentment, protest and demand, notice of default (except as expressly required in the Loan Documents), notice of intent to accelerate, notice of acceleration, notice of protest, notice of demand and of dishonor and non-payment of the Obligations, (b) any requirement of diligence or promptness on Agent's part in the enforcement of its rights under the provisions of this Agreement and any other Loan Document, (c) any rights, legal or equitable, to require any marshalling of assets or to require foreclosure sales in a particular order, (d) all notices of every kind and description which may be required to be given by any statute or rule of law except as specifically required hereunder, (e) the benefit of all laws now existing or that may hereafter be enacted providing for any appraisal before sale or any portion of the Collateral, (f) all rights of homestead, exemption, redemption, valuation, appraisal, stay of execution, notice of election to mature or declare due the whole of the Obligations in the event of foreclosure of the Liens created by the Loan Documents, (g) [reserved], and (h) any defense to the obligation to make any payments required under the Loan Documents, including the obligation to pay taxes based on any damage to, defects in or destruction of the Collateral or any other event, including obsolescence of any of the Collateral, it being agreed and acknowledged that such payment obligations are unconditional and irrevocable. Borrower further acknowledges and agrees (i) to any substitution, subordination, exchange or release of any security or the release of any party primarily or secondarily liable for the payment of the Loan; (ii) that Agent shall not be required to first institute suit or exhaust its remedies hereon against others liable for repayment of all or any part of the Loan, whether primarily or secondarily (collectively, the "Obligors"), or to perfect or enforce its rights against any Obligor or any security for the Loan; and (iii) that its liability for payment of the Loan shall not be affected or impaired by any determination that any security interest or lien taken by Agent for the benefit of Agent and Lenders to secure the Loan is invalid or unperfected. Borrower acknowledges, warrants and represents in connection with each waiver of any right or remedy of Borrower contained in any Loan Document, that it has been fully informed with respect to, and represented by counsel of its choice in connection with, such rights and remedies, and all such waivers, and after such advice and consultation, has presently and actually intended, with full knowledge of its rights and remedies otherwise available at law or in equity, to waive or relinquish such rights and remedies to the full extent specified in each such waiver. A -19- A 2.5 A Loan Accounting. A 2.5.1 A Recordkeeping. A Agent, on behalf of each Lender, shall record in its records the date and amount of the Loan made by each Lender, each prepayment and repayment thereof. The aggregate unpaid principal amount so recorded shall be final, binding and conclusive absent manifest error. The failure to so record any such amount or any error in so recording any such amount shall not, however, limit or otherwise affect the Obligations of Borrower hereunder or under any Note to repay the principal amount of the Loans hereunder, together with all interest accruing thereon. A 2.5.2 A Notes. A At the request of any Lender, the Loan of such Lender shall be evidenced by a Note, with appropriate insertions, payable to such Lender in a face principal amount equal to such Lender's Pro Rata Term Loan Share and payable in such amounts and on such dates as are set forth herein. A 2.6 A Payment of Interest. A 2.6.1 A Interest Rates. (a) The outstanding principal balance under the Loan shall bear interest at a per annum rate of interest equal to the Contract Rate (as may be adjusted from time to time in accordance with this Section 2.6.1). Whenever, subsequent to the date hereof, the Term SOFR Rate is increased or decreased (as determined on the date that is two (2) Business Days prior to each Payment Date), the Contract Rate, as set forth herein, shall be similarly changed effective as of such subsequent Payment Date, without notice or demand of any kind by an amount equal to the amount of such change in the Term SOFR Rate on the date that is two (2) Business Days prior to each such Payment Date. The interest due on the principal balance of the Loan outstanding as of any Payment Date shall be computed for the actual number of days elapsed during the period in question on the basis of a year consisting of three hundred sixty (360) days and shall be calculated by determining the daily principal balance outstanding for each day of such period in question. The daily rate shall be equal to 1/360th times the Contract Rate. If any statement furnished by Agent for the amount of a payment due exceeded the actual amount that should have been paid because the Term SOFR Rate decreased and such decrease was not reflected in such statement, Borrower shall make the payment specified in such statement from Agent and Borrower shall receive a credit for the overpayment, which credit shall be applied towards the next subsequent payment due hereunder. If any statement furnished by Agent for the amount of a payment due was less than the actual amount that should have been paid because the Term SOFR Rate increased and such increase was not reflected in such statement, Borrower shall make the payment specified in such statement from Agent and Borrower shall be required to pay any resulting underpayment with the next subsequent payment due hereunder. A -20- (b) Borrower recognizes and acknowledges that any default on any payment, or portion thereof, due hereunder or to be made under any of the other Loan Documents, will result in losses and additional expenses to Agent in servicing the Loan, and in losses due to Lenders' loss of the use of funds not timely received. Borrower further acknowledges and agrees that in the event of any such Default, Lenders would be entitled to damages for the detriment proximately caused thereby, but that it would be extremely difficult and impracticable to ascertain the extent of or compute such damages. Therefore, upon the Term Loan Maturity Date and/or upon the occurrence and during the existence of an Event of Default (or upon any acceleration), interest shall automatically accrue hereunder, without notice to Borrower, at the Default Rate. The Default Rate shall be calculated and due from the date that the Default occurred which led to the Event of Default without regard to any grace or cure period as may be applicable and shall be payable upon demand. (c) Notwithstanding anything herein to the contrary, if at any time the interest rate for any Loan (if applicable), together with all fees, charges and other amounts that are treated as interest on such Loan under applicable law (collectively, "charges"), shall exceed the maximum lawful rate (the "Maximum Rate") that may be contracted for, charged, taken, received or reserved by the Lender holding such Loan in accordance with applicable law, the rate of interest payable in respect of such Loan hereunder (if applicable), together with all charges payable in respect of the Loan, shall be limited to the Maximum Rate. To the extent lawful, the interest and charges that would have been paid in respect of such Loan but were not paid as a result of the operation of this Section shall be cumulated and the interest (if any) and charges payable to such Lender in respect of other Loans or periods shall be increased (but not above the amount collectible at the Maximum Rate) until such cumulated amount, together with interest thereon at the Federal Funds Effective Rate for each day to the date of repayment, shall have been received by such Lender. Any amount collected by such Lender that exceeds the maximum amount collectible at the Maximum Rate shall be applied to the reduction of the principal balance of such Loan or refunded to the Borrower so that at no time shall the interest (if any) and charges paid or payable in respect of such Loan exceed the maximum amount collectible at the Maximum Rate. A 2.6.2 A Payments of Interest and Principal. A Borrower shall pay to Lenders all accrued interest on the Loan in arrears on each Payment Date, upon a prepayment of such Loan in accordance with Section 2.8 and at maturity in cash. Any partial prepayment of the Loan shall be applied in inverse order of maturity and so shall not reduce the amount of any quarterly principal amortization payment required pursuant to Section 2.9.1 (but this shall not be construed as permitting any partial prepayment other than as may be expressly permitted elsewhere in this Agreement). A 2.7 A Fees. (a) Origination Fee. Borrower shall pay to Agent, for its own account, a fee (the "Origination Fee") in the amount of \$100,000, which Origination Fee shall be deemed fully earned and non-refundable on the Closing Date. (b) As of September 2024 Term Loan Fee. Contemporaneously with the funding of the September 2024 Term Loan, Borrower shall pay to Agent, for the benefit of Lenders, an origination fee in the amount of \$385,425, which origination fee shall be deemed fully-earned and non-refundable September 2024 Term Loan Advance Date. For the avoidance of doubt, Borrower hereby directs Agent to withhold funds from the advance of the September 2024 Term Loan to satisfy the origination fee set forth in this Section 2.7(b). A -21- (c) Exit Fee. Upon the Termination Date, Borrower shall pay an exit fee (the "Exit Fee") to Agent, for the benefit of Lenders, in an amount equal to (x) five percent (5.0%) multiplied by (y) the aggregate, original principal amount of the Term Loan advanced hereunder, which Exit Fee shall be deemed fully earned and non-refundable on the Termination Date. A 2.8 A Prepayment. A 2.8.1 A Mandatory Prepayment. (a) Borrower shall prepay the Obligations within three (3) Business Days after the receipt by a Loan Party of any Net Cash Proceeds from any Disposition, in an amount equal to such Net Cash Proceeds. (b) In connection with any prepayment of the Term Loan made pursuant to this Section 2.8.1, Borrower shall pay to Agent, for the benefit of Lenders, any amounts that would otherwise be due and payable on such date had Borrower voluntarily prepaid the Obligations pursuant to Section 2.8.2. A 2.8.2 A Voluntary Prepayment. (a) Subject to clause (b) below and Section 2.8.3 hereof, Borrower may, from time to time on at least five (5) Business Days' written notice or telephonic notice (followed on the same Business Day by written confirmation thereof) to Agent (which shall promptly advise each Lender thereof) not later than 12:00 noon Dallas time on such day, prepay the Term Loan and all related Obligations in whole or in part at any time prior to the Term Loan Maturity Date; provided, that, (i) any such partial prepayment of the Obligations shall be in an amount equal to at least \$1,000,000 or, if the Net Cash Proceeds of such Disposition is less than \$1,000,000, the amount of such Net Cash Proceeds, (ii) such partial prepayments shall be limited to \$5,000,000, in the aggregate, in either case from the September 2024 Term Loan Advance Date until the two (2) year anniversary of the September 2024 Term Loan Advance Date, (iii) any such partial prepayments shall be applied (A) first to the outstanding principal balance of the Closing Date Term Loan, (B) second to the then outstanding principal balance of the August 2020 Term Loan and (C) third otherwise in accordance with Section 2.9.1(b) or Section 2.10.2 (as applicable) and (iv) shall not otherwise reduce any subsequent amortization requirements of Borrower that would otherwise be due and owing on subsequent Payment Dates. A -22- (b) If Borrower makes a prepayment in full (but not in part) of the Term Loan under Section 2.8.2(a) prior to the two (2) year anniversary of the September 2024 Term Loan Advance Date, it shall pay to Agent, for the benefit of Lenders and in addition to any such prepayment in full of the Term Loan

and related Obligations, a prepayment fee on the date of such prepayment calculated as follows (the "September 2024 Term Loan Prepayment Fee"): the additional amount that would be needed to be paid such that the sum of: (w) \$1,000,000 as of such September 2024 Term Loan Prepayment Fee, plus (x) \$1,000,000 as the aggregate payments actually made in cash to all Lenders on or prior to such date in respect of the principal amount of the September 2024 Term Loan (excluding, in each case, any amounts paid in respect of costs, indemnifications or reimbursements, any amounts realized by Agent and Lenders in connection with any warrants issued to Agent and Lenders in connection with the Term Loan from time to time and/or any fees paid to Agent and Lenders in connection with any amendments to this Agreement entered into from time to time), plus (y) \$1,000,000 as the Exit Fee allocable to the September 2024 Term Loan and the origination fee paid to Agent and Lenders in the amount of \$385,425 (or deducted from the September 2024 Term Loan proceeds, as the case may be) in connection with the September 2024 Term Loan plus (z) the aggregate interest payments actually made in cash to all Lenders on or prior to such date allocable to the September 2024 Term Loan (excluding, for the avoidance of doubt, any interest accrued at the Default Rate), results in an amount equal to: (i) \$1,000,000 as it relates to any such prepayment prior to the three (3) month anniversary of the September 2024 Term Loan Advance Date, (A) one and five hundredths (1.05) multiplied by (B) the original principal amount of the September 2024 Term Loan; (ii) \$1,000,000 as it relates to any such prepayment on or after the three (3) month anniversary of the September 2024 Term Loan Advance Date but prior to the six (6) month anniversary of the September 2024 Term Loan Advance Date, (A) one and nine hundredths (1.09) multiplied by (B) the original principal amount of the September 2024 Term Loan; (iii) \$1,000,000 as it relates to any such prepayment on or after the six (6) month anniversary of the September 2024 Term Loan Advance Date but prior to the one (1) year anniversary of the September 2024 Term Loan Advance Date, (A) one and sixteen hundredths (1.16) multiplied by (B) the original principal amount of the September 2024 Term Loan; or (iv) \$1,000,000 as it relates to any such prepayment on or after the one (1) year anniversary of the September 2024 Term Loan Advance Date but prior to the two (2) year anniversary of the September 2024 Term Loan Advance Date, the amount that results in an internal rate of return of eighteen percent (18.0%) on the original principal amount of the September 2024 Term Loan. A For the avoidance of doubt, no prepayment fee shall otherwise be due and owing in connection with a prepayment in full of the Term Loan on or after the two (2) year anniversary of the September 2024 Term Loan Advance Date. A -23- A (c) A A A For the avoidance of doubt, a permitted payment under this Section 2.8.2 is independent of and in addition to Revenue-Based Payments that are credited toward the principal of the Loans under Section 2.9.1(b). Notwithstanding anything set forth herein or in any other Loan Documents to the contrary, any prepayment of the Loans other than via the application of Revenue-Based Payments made pursuant to Section 2.9.1 or Section 2.10.2, as applicable, or prepayments in accordance with Section 2.8.1 or Section 2.8.3 shall be limited and governed by this Section 2.8.2. Notwithstanding anything in this Section 2.8 to the contrary, after the occurrence and during the continuation of a material default hereunder by a Lender or Agent, Borrower may prepay all or any part of the Loans without the payment of any such prepayment penalty or premium described in this Section 2.8. A 2.9A A A A Repayment of Term Loan. A 2.9.1A A A A Revenue-Based Payment. A (a) A A A A During the period commencing on the date hereof until the Obligations are Paid in Full, Borrower promises to pay to Agent, for the account of each Lender according to its Pro Rata Term Loan Share, an amount based on a percentage of the aggregate of the Net Sales, Royalties and any other income or revenue realized by Borrower and/or its Subsidiaries, on a consolidated basis, in accordance with GAAP (collectively, the "Aggregate Revenue") in each Fiscal Quarter (the "Revenue-Based Payment"), which will be applied to the Obligations as provided in clause (b) below. The Revenue-Based Payment with respect to each Fiscal Quarter shall be payable on the Payment Date next following the end of such Fiscal Quarter. Commencing with the Fiscal Quarter beginning January 1, 2019, the Revenue-Based Payment with respect to each Fiscal Quarter shall be equal to: (i) A A A A the aggregate Revenue-Based Payments payable during the period commencing as of January 1 of the Fiscal Year of which such Fiscal Quarter is part, through the end of such Fiscal Quarter (such elapsed portion of the Fiscal Year, the "Elapsed Period"), calculated as the net sum of: (A) A A A A One hundred percent (100.00%) of Aggregate Revenue during the Elapsed Period up to and including \$10,000,000; plus A (B) A A A A Fifty percent (50.00%) of Aggregate Revenue during the Elapsed Period greater than \$10,000,000; minus A (ii) A A A A the aggregate amount of Revenue-Based Payments, if any, made pursuant to clauses (i) through (iv) of Section 2.9.1(b), with respect to prior Fiscal Quarters in such Fiscal Year; provided that the Revenue-Based Payment is payable solely upon Aggregate Revenue in a given Fiscal Year, and will not be calculated on a cumulative, year-over-year basis. A For the avoidance of any doubt, Borrower may calculate the net amount due under this Section 2.9.1(a) and pay to Agent only such net amount due. Borrower is not obligated to pay the entire amounts specified in Sections 2.9.1(a)(i)(A) and (B) to Agent and then have Agent return to Borrower the balance after subtracting the amounts specified in Section 2.9.1(a)(ii). A -24- A A (b) A A A A So long as no Event of Default has occurred and is continuing and until the Obligations have been Paid in Full, each Revenue-Based Payment on each Payment Date will be applied in the following priority: A (i) A A A A FIRST, to the payment of all fees, costs, expenses and indemnities due and owing to Agent pursuant to Sections 2.7, 3.1, 3.2, 6.3(d), 10.4 and/or 10.5 under this Agreement or otherwise pursuant to the Collateral Documents, and any other Obligations owing to Agent in respect of sums advanced by Agent to preserve or protect the Collateral or to preserve or protect its security interest in the Collateral; A (ii) A A A A SECOND, to the payment of all fees, costs, expenses and indemnities due and owing to Lenders in respect of the Loans and Commitments pursuant to Sections 2.7, 3.1, 3.2, 6.3(d), 10.4 and/or 10.5 under this Agreement or otherwise pursuant to the Collateral Documents, pro rata based on each Lender's Pro Rata Term Loan Share, until Paid in Full; A (iii) A A A A THIRD, to the payment of all accrued but unpaid interest in respect of the Loans as of such Payment Date, pro rata based on each Lender's Pro Rata Term Loan Share, until Paid in Full; A (iv) A A A A FOURTH, as it relates to each Payment Date on or after the Payment Date occurring in May 2026, to the payment of all principal of the Loans, pro rata based on each Lender's Pro Rata Term Loan Share, in the amount of \$3,000,000 on each such Payment Date; and A (v) A A A A FIFTH, all remaining amounts to the Borrower. A In the event that the amounts distributed under this clause (b) on any Payment Date are insufficient for payment of the amounts set forth in clauses (i) through (iii) above for such Payment Date, Borrower shall pay an amount equal to the extent of such insufficiency, in immediately available funds, within five (5) Business Days of request by Agent. A (c) A A A A In the event that Borrower makes any adjustment to Aggregate Revenue after it has been reported to Agent, and such adjustment results in an adjustment to the Revenue-Based Payment due to the Lenders pursuant to this Section 2.9.1, Borrower shall so notify Agent and such adjustment shall be captured, reported and reconciled with the next scheduled report and payment of Revenue-Based Payment hereunder. Notwithstanding the foregoing, Agent and Borrower shall discuss and agree on the amount of any such adjustment prior to it being given effect with respect to future Revenue-Based Payments. A 2.9.2A A A A Principal. A Notwithstanding the foregoing, the outstanding principal balance of the Term Loan and all other Obligations then due and owing (including any amounts due pursuant to Section 2.8.2 hereof that may be due and owing on such date) shall be Paid in Full on the Termination Date. A -25- A A 2.10A A A A Payment. A 2.10.1A A A A Making of Payments. A Except as set forth in the last sentence of this Section 2.10.1, all payments of principal, interest, fees and other amounts, shall be made in immediately-available funds, via ACH or wire transfer as directed by Agent in writing, not later than 1:00A p.m. Dallas time on the date due, and funds received after that hour shall be deemed to have been received by Agent on the following Business Day. Not later than two (2) Business Days prior to each Payment Date, Agent shall provide to Borrower and each Lender a quarterly statement with the amounts payable by Borrower to Agent on such Payment Date in accordance with Section 2.9.1(b) hereof, which shall include, for additional clarity, Agent's calculation of the Revenue-Based Payment for the prior Fiscal Quarter, which statement shall be binding on Borrower absent manifest error, and Borrower shall be entitled to rely on such quarterly statement in relation to its payment obligations on such Payment Date. A 2.10.2A A A A Application of Payments and Proceeds A Following an Event of Default. A Following the occurrence and during the continuance of an Event of Default, or if the Obligations have otherwise become or have been declared to become immediately due and payable in accordance with this Agreement, then notwithstanding anything herein or in any other Loan Document to the contrary, Agent shall apply all or any part of payments in respect of the Obligations and proceeds of Collateral, in each case as received by Agent, to the payment of the Obligations in the order and priority as determined by Agent in its sole discretion. A 2.10.3A A A A Set-off. A Borrower agrees that Agent and each Lender and its Affiliates have all rights of set-off and bankers' lien provided by applicable law, and in addition thereto, Borrower agrees that at any time an Event of Default exists, Agent and each Lender may, to the fullest extent permitted by applicable law, apply to the payment of any Obligations of Borrower hereunder then due, any and all balances, credits, deposits, accounts or moneys of Borrower then or hereafter with Agent or such Lender. Notwithstanding the foregoing, no Lender shall exercise any rights described in the preceding sentence without the prior written consent of Agent. A 2.10.4A A A A Proration of Payments. A If any Lender shall obtain any payment or other recovery (whether voluntary, involuntary, by application of set-off or otherwise, on account of principal of, interest on or fees in relation to any Loan, but excluding any payment pursuant to Section 3.1, 3.2, 10.5 or 10.8) in excess of its applicable Pro Rata Term Loan Share of payments and other recoveries obtained by all Lenders on account of principal of, interest on or fees in relation to such Term Loan then held by them, then such Lender shall purchase from the other Lenders such participations in the Loans held by them as shall be necessary to cause such purchasing Lender to share the excess payment or other recovery ratably with each of them; provided that if all or any portion of the excess payment or other recovery is thereafter recovered from such purchasing Lender, the purchase shall be rescinded and the purchase price restored to the extent of such recovery. A -26- A A Section 3A A A A Yield Protection. A 3.1A A A A Taxes. A (a) A A A A All payments of principal and interest on the Loans and all other amounts payable hereunder by or on behalf of Borrower to or for the account of Agent or any Lender shall be made free and clear of and without deduction for any present or future income, excise, stamp, documentary, property or franchise taxes and other taxes, fees, duties, levies, withholdings or other similar charges imposed by any Governmental Authority that is a taxing authority ("Taxes"), excluding (i) taxes imposed on or measured by Agent's or any Lender's net income (however denominated) or gross profits, and franchise taxes, imposed by any jurisdiction (or subdivision thereof) under the laws of which Agent or such Lender is organized or in which Agent or such Lender conducts business or, in the case of any Lender, in which its applicable lending office is located, (ii) A any branch profit taxes imposed by the United States of America or any similar tax imposed by any other jurisdiction in which Agent or a Lender is located or conducts business; (iii) A in the case of any Foreign Lender, any withholding tax that is imposed on amounts payable to such Foreign Lender at the time such Foreign Lender becomes a party to this Agreement or designates a new lending office; (iv) in the case of any U.S. Lender, any United States federal backup withholding tax; and (v) taxes imposed under FATCA (items in clauses (i) through (v), "Excluded Taxes," and all Taxes other than Excluded Taxes, "Indemnified Taxes"). A If any withholding or deduction from any payment to be made by Borrower hereunder is required in respect of any Taxes pursuant to any applicable law, rule or regulation, then Borrower shall: (w) make such withholding or deduction; (x) A pay directly to the relevant Governmental Authority the full amount required to be so withheld or deducted; (y) A as promptly as practicable forward to Agent the original or a certified copy of an official receipt or other documentation reasonably satisfactory to Agent evidencing such payment to such Governmental Authority; and (z) A if the withholding or deduction is with respect to Indemnified Taxes, pay to Agent for the account of Lenders such additional amount or amounts as is necessary to ensure that the net amount actually received by each Lender will equal the full amount such Lender would have received had no such withholding or deduction of Indemnified Taxes been required. To the extent that any amounts shall ever be paid by Borrower in respect of Indemnified Taxes, such amounts shall, for greater certainty, be considered to have accrued and to have been paid by Borrower as interest on the Loans. A (b) A A A A Borrower shall indemnify Agent and each Lender for any Indemnified Taxes paid by Agent or such Lender, as applicable, on or with respect to any payment by or on account of any obligation of Borrower hereunder, and any additions to Tax, penalties and interest paid by Agent or such Lender with respect to such Indemnified Taxes; provided that Borrower shall not have any obligation to indemnify any party hereunder for any Indemnified Taxes or additions to Tax, penalties or interest with respect thereto that result from or are attributable to such party's own gross negligence or willful misconduct. Payment under this Section 3.1(b) shall be made within thirty (30) days after the date Agent or the Lender, as applicable, makes written demand therefor; provided, however, that if such written demand is made more than one-hundred eighty (180) days after the earlier of (i) the date on which Agent or the Lender, as applicable, pays such Indemnified Taxes or additions to Tax, penalties or interest with respect thereto and (ii) the date on which the applicable Governmental Authority makes written demand on Agent or such Lender, as applicable, for payment of such Indemnified Taxes or additions to Tax, penalties or interest with respect thereto, then Borrower shall not be obligated to indemnify Agent or such Lender for such Indemnified Taxes or additions to Tax, penalties or interest with respect thereto. A -27- A A (c) A A A A Each Foreign Lender that is a party hereto on the Closing Date or becomes an assignee of an interest under this Agreement under Section 10.8.1 after the Closing Date (unless such Lender was already a Lender hereunder immediately prior to such assignment) shall deliver to Borrower and Agent on or prior to the date on which such Foreign Lender becomes a party to this Agreement: (i) A A A A Two duly completed and executed originals of IRS Form W-8BEN (or IRS Form W-8BENE) claiming exemption from withholding of Taxes under an income tax treaty to which the United States of America is a party; A (ii) A A A A two duly completed and executed originals of IRS Form W-8ECI; A (iii) A A A A a certificate in form and substance reasonably satisfactory to Agent and Borrower claiming entitlement to the portfolio interest exemption under Section 881(c) of the IRC and certifying that such Foreign Lender is not (x) a "bank" within the meaning of Section 881(c)(3)(A) of the IRC, (y) a "10 percent shareholder" of Borrower within the meaning of Section 881(c)(3)(B) of the IRC, or (z) a "controlled foreign corporation" described in Section 881(c)(3)(C) of the IRC, together with two duly completed and executed originals of IRS Form W-8BEN (or IRS Form W-8BENE); or A (iv) A A A A if the Foreign Lender is not the beneficial owner of amounts paid to it hereunder, two duly completed and executed originals of IRS Form W-8IMY, each accompanied by a duly completed and executed IRS Form W-8ECI, IRS Form W-8BEN (or IRS Form W-8BENE), IRS Form W-9 or a portfolio interest certificate described in clause (iii) above from each beneficial owner of such amounts claiming entitlement to exemption from withholding or backup withholding of Taxes. A Each Foreign Lender shall (to the extent legally entitled to do so) provide updated forms to Borrower and Agent on or prior to the date any prior form previously provided under this clause (c) becomes obsolete or expires, after the occurrence of an event requiring a change in the most recent form or certification previously delivered by it pursuant to this clause (c) or from time to time if requested by Borrower or Agent. Each U.S. Lender shall deliver to Agent and Borrower on or prior to the date on which such Lender becomes a party to this Agreement (and from time to time thereafter upon the request of Borrower or Agent) properly completed and executed originals of IRS Form W-9 certifying that such Lender is exempt from backup withholding. Notwithstanding anything to the contrary contained in this Agreement, Borrower shall not be required to pay additional amounts to or indemnify any Lender pursuant to this Section 3.1 with respect to any Taxes required to be deducted or withheld (or any additions to Tax, penalties or interest with respect thereto) (A) on the basis of the information, certificates or statements of exemption provided by a Lender pursuant to this clause (c), or (B) if such Lender shall fail to comply with the certification requirements of this clause (c). A (d) A A A A Without limiting the foregoing, each Lender shall timely comply with any certification, documentation, information or other reporting necessary to establish an exemption from withholding under FATCA and shall provide any documentation reasonably requested by Borrower or Agent sufficient for Borrower and Agent to comply with their obligations under FATCA and to determine that such Lender has complied with such applicable reporting requirements. A -28- A A (e) A A A A If Agent or a Lender determines that it is entitled to or has received a refund of any Taxes for which it has been indemnified by Borrower (or another Loan Party) or with respect to which Borrower (or another Loan Party) shall have paid additional amounts pursuant to this Section 3.1, it shall promptly notify Borrower of such refund, and promptly make an appropriate claim to the relevant Governmental Authority for such refund (if it has not previously done so). If Agent or a Lender receives a refund (whether or not pursuant to such claim) of such Taxes, it shall promptly pay over such refund to Borrower (but only to the extent of indemnity payments made, or additional amounts paid, by Loan Parties under this Section 3.1 with respect to the Taxes giving rise to such refund), net of all out-of-pocket expenses of the Agent or such Lender and without interest (other than any interest paid by the relevant Governmental Authority with respect to such refund); provided that Borrower, upon the request of Agent or such Lender, agrees to repay to Agent or such Lender the amount paid over to Borrower in the event Agent or such Lender is required to repay such refund to such Governmental Authority. This Section 3.1(e) shall not be construed to require Agent or any Lender to make available its Tax returns (or any other information relating to its Taxes which it deems confidential) to Borrower or any other Person or to alter its internal practices or procedures with respect to the administration of Taxes. A 3.2A A A A Increased Cost. A (a) A A A A If, after the Closing Date, the adoption of, or any change in, any applicable law, rule or regulation, or any change in the interpretation or administration of any applicable law, rule or regulation by any Governmental Authority, central bank or comparable agency charged with the interpretation or administration thereof (provided that notwithstanding anything herein to the contrary, the Dodd-Frank Wall Street Reform and Consumer Protection Act and all requests, rules, guidelines or directives thereunder or issued in connection therewith shall be considered a change in applicable law, regardless of the date enacted, adopted or issued), or compliance by any Lender with any request or directive (whether or not having the force of law) issued after the Closing Date of any such authority, central bank or comparable agency: (i) A shall impose, modify or deem applicable any reserve (including any reserve imposed by the FRB), special deposit or similar requirement against assets of, deposits with or for the account of, or credit extended by any Lender; or (ii) A shall impose on any Lender any other condition affecting its ability to make

loans based on the Term SOFR Rate or its obligation to make loans based on the Term SOFR Rate; and the result of anything described in clauses (i) and (ii) above is to increase the cost to (or to impose a cost on) such Lender of making or maintaining any loan based on the Term SOFR Rate, or to reduce the amount of any sum received or receivable by such Lender under this Agreement or under its Note with respect thereto, then upon demand by such Lender (which demand shall be accompanied by a statement setting forth the basis for such demand and a calculation of the amount thereof in reasonable detail, a copy of which shall be furnished to Agent), and without duplication of other payment obligations of Borrower hereunder (including pursuant to Section 3.1), Borrower shall pay directly to such Lender such additional amount as will compensate such Lender for such increased cost or such reduction, so long as such amounts have accrued on or after the day which is one-hundred eighty (180) days prior to the date on which such Lender first made demand therefor; provided that if the event giving rise to such costs or reductions has retroactive effect, such one-hundred eighty (180) day period shall be extended to include the period of retroactive effect. For the avoidance of doubt, this clause (a) will not apply to any such increased costs or reductions resulting from Taxes, as to which Section 3.1 shall govern. - 29- A (b) A A A If any Lender shall reasonably determine that any change after the Closing Date in, or the adoption or phase-in after the Closing Date of, any applicable law, rule or regulation regarding capital adequacy, or any change after the Closing Date in the interpretation or administration thereof by any Governmental Authority, central bank or comparable agency charged with the interpretation or administration thereof, or the compliance by any Lender or any Person controlling such Lender with any request or directive issued after the Closing Date regarding capital adequacy (whether or not having the force of law) of any such authority, central bank or comparable agency (provided that notwithstanding anything herein to the contrary, the Dodd-Frank Wall Street Reform and Consumer Protection Act and all requests, rules, guidelines or directives thereunder or issued in connection therewith shall be considered a change in applicable law, regardless of the date enacted, adopted or issued), has or would have the effect of reducing the rate of return on such Lender's or such controlling Person's capital as a consequence of such Lender's obligations hereunder to a level below that which such Lender or such controlling Person could have achieved but for such change, adoption, phase-in or compliance (taking into consideration such Lender's or such controlling Person's policies with respect to capital adequacy) by an amount deemed by such Lender or such controlling Person to be material, then from time to time, within five (5) Business Days of demand by such Lender (which demand shall be accompanied by a statement setting forth the basis for such demand and a calculation of the amount thereof in reasonable detail, a copy of which shall be furnished to Agent), Borrower shall pay to such Lender such additional amount as will compensate such Lender or such controlling Person for such reduction, so long as such amounts have accrued on or after the day which is one-hundred eighty (180) days prior to the date on which such Lender first made demand therefor; provided that if the event giving rise to such costs or reductions has retroactive effect, such one-hundred eighty (180) day period shall be extended to include the period of retroactive effect. A (c) A A A Each Lender agrees that, as promptly as practicable after the officer of such Lender responsible for administering its Loans, becomes aware of the occurrence of an event or the existence of a condition that would entitle such Lender to receive payments under this Section 3.2, it will, to the extent not inconsistent with the internal policies of such Lender and any applicable legal or regulatory restrictions, use reasonable efforts to (i) make, issue, fund or maintain its Loans through another office of such Lender, or (ii) take such other measures as such Lender may deem reasonable, if as a result thereof the additional amounts which would otherwise be required to be paid to such Lender pursuant to this Section 3.2 would be materially reduced and if, as determined by such Lender in its sole discretion, the making, issuing, funding or maintaining of such Loans through such other office or in accordance with such other measures, as the case may be, would not otherwise adversely affect such Loans or the interests of such Lender; provided that such Lender will not be obligated to utilize such other office pursuant to this clause (c) unless Borrower agrees to pay all incremental expenses incurred by such Lender as a result of utilizing such other office as described above. A certificate as to the amount of any such expenses payable by Borrower pursuant to this clause (c) (setting forth in reasonable detail the basis for requesting such amount) submitted by such Lender to Borrower (with a copy to Agent) shall be conclusive absent manifest error. - 30- A 3.3 A A A Funding Losses. A Borrower hereby agrees that upon demand by any Lender (which demand shall be accompanied by a statement setting forth the basis for the amount being claimed, a copy of which shall be furnished to Agent), Borrower will indemnify such Lender against any net loss or expense which such Lender has actually sustained or incurred (including any reasonable, documented net loss or expense incurred by reason of the liquidation or reemployment of deposits or other funds acquired by such Lender to fund or maintain the Term Loan subject to the Term SOFR Rate, as reasonably determined by such Lender) as a result of (a) any payment or prepayment of the Term Loan of such Lender on a date other than the Term Loan Maturity Date or (b) any failure of Borrower to borrow any Loan on a date specified therein in a notice of borrowing pursuant to this Agreement. For the purposes of this Section 3.3, all determinations shall be made as if such Lender had actually funded and maintained the Term Loan through the purchase of deposits having a maturity corresponding to the Loan and bearing an interest rate equal to the Term SOFR Rate during such period of time being measured. Nothing in this Section 3.3 shall be interpreted to obligate the Loan Parties to indemnify any Lender for lost profits associated with any event described herein. A 3.4 A A A Manner of Funding; Alternate Funding Offices. A Notwithstanding any provision of this Agreement to the contrary, each Lender shall be entitled to fund and maintain its funding of all or any part of its Loans in any manner it may determine at its sole discretion. Each Lender may, if it so elects, fulfill its commitment to make the Term Loan by causing any branch or Affiliate of such Lender to make such Loan; provided that in such event for the purposes of this Agreement (other than Section 3.1) such Loan shall be deemed to have been made by such Lender and the obligation of Borrower to repay such Loan shall nevertheless be to such Lender and shall be deemed held by it, to the extent of such Loan, for the account of such branch or Affiliate. A 3.5 A A A Conclusiveness of Statements; Survival. A Determinations and statements of any Lender pursuant to Section 3.1, 3.2, 3.3 or 3.4 shall be conclusive absent demonstrable error. Lenders may use reasonable averaging and attribution methods in determining compensation under Sections 3.1 or 3.2, and the provisions of such Sections shall survive repayment of the Loans, cancellation of the Notes and termination of this Agreement. A Section 4 A A A Conditions Precedent. A The obligation of each Lender to make its Loan hereunder is subject to the following conditions precedent, each of which shall be reasonably satisfactory in all respects to Agent. A 4.1 A A A Prior Debt. A The Prior Debt, if any, has been (or concurrently with the initial borrowing will be) paid in full and all related Liens, if any, have been (or concurrently with the initial borrowing will be) released. A -31- A 4.2 A A A Delivery of Loan Documents. A Borrower shall have delivered the following documents in form and substance acceptable to Agent in its sole discretion (and, as applicable, duly executed and dated the Closing Date or an earlier date satisfactory to Agent): (a) A A A Loan Documents. The Loan Documents to which any Loan Party is a party, each duly executed by a Responsible Officer of each Loan Party and the other parties thereto (except Agent and the Lenders), and each other Person (except Agent and the Lenders) shall have delivered to Agent and Lenders the Loan Documents to which it is a party, each duly executed and delivered by such Person and the other parties thereto (except Agent and the Lenders). A (b) A A A Financing Statements. Properly completed Uniform Commercial Code financing statements and other filings and documents required by law or the Loan Documents to provide Agent, for the benefit of Agent and Lenders, perfected first priority Liens in the Collateral. A (c) A A A Lien Searches. Copies of Uniform Commercial Code, foreign, state and county search reports listing all effective financing statements filed and other Liens of record against any Loan Party, with copies of any financing statements and applicable searches of the records of the U.S. Patent and Trademark Office and the U.S. Copyright Office performed with respect to each Loan Party, all in each jurisdiction reasonably determined by Agent. A (d) A A A Collateral Access Agreements. Fully executed (except by Agent and the Lenders) Collateral Access Agreements reasonably requested by Agent with respect to the Collateral. A (e) A A A Payoff; Release. Payoff letters with respect to the repayment in full of all Prior Debt, termination of all agreements relating thereto and the release of all Liens granted in connection therewith, with Uniform Commercial Code or other appropriate termination statements and documents effective to evidence the foregoing or authorization to file the same. A (f) A A A Authorization Documents. For each Loan Party, such Person's (i) A charter (or similar formation document), certified by the appropriate Governmental Authority, (ii) A good standing certificates in its jurisdiction of incorporation (or formation) and in each other jurisdiction reasonably requested by Agent, (iii) A bylaws (or similar governing document), (iv) A resolutions of its board of directors (or similar governing body) approving and authorizing such Person's execution, delivery and performance of the Loan Documents to which it is party and the transactions contemplated thereby, and (v) A signature and incumbency certificates of its officers executing any of the Loan Documents, all certified by its secretary or an assistant secretary (or similar officer) as being in full force and effect without modification, in form and substance reasonably satisfactory to Agent. A (g) A A A Closing Certificate. A certificate executed by a Responsible Officer of Borrower, which shall constitute a representation and warranty by Borrower as of the Closing Date that the conditions contained in this Section 4 have been satisfied. A -32- A (h) A A A Opinions of Counsel. Opinions of counsel for each Loan Party in form and substance acceptable to Agent regarding certain closing matters, and Borrower hereby requests such counsel to deliver such opinions and authorize Agent and Lenders to rely thereon. A (i) A A A Insurance. (a) Certificates or other evidence of insurance in effect as required by Section 6.3(c) and (d), with endorsements naming Agent as lenders' loss payee and/or additional insured, as applicable, and (b) copies of the Keyman Life Insurance Policy, together with any additional documentation necessary to grant Agent a perfected assignment of such Keyman Life Insurance Policy as required by Section 6.3(e). A (j) A A A Solvency Certificate. Agent shall have received a certificate of the chief financial officer (or, in the absence of a chief financial officer, the chief executive officer or manager) of Borrower, in his or her capacity as such and not in his or her individual capacity, in form and substance reasonably satisfactory to Agent, certifying (i) that Borrower is Solvent after giving effect to the transactions and the indebtedness contemplated by the Loan Documents, and (ii) as to Borrower's financial resources and anticipated ability to meet its obligations and liabilities as they become due, to the effect that as of the Closing Date, and after giving effect to such transaction and indebtedness: (A) the assets of Borrower, individually and on a consolidated basis, at a Fair Valuation, exceed the total liabilities (including contingent, subordinated, unmaturing and unliquidated liabilities) of Borrower, and (B) no unreasonably small capital base with which to engage in its anticipated business exists with respect to Borrower. A (k) A A A Financials. The financial statements, projections and pro forma balance sheet described in Section 5.4. A (l) A A A Account Control Agreements. The fully-executed Account Control Agreement in relation to each of the Deposit Accounts set forth on Schedule 7.14 hereto. A (m) A A A Consents. Evidence that all necessary consents, permits and approvals (governmental or otherwise) required for the execution, delivery and performance by each Loan Party of the Loan Documents have been duly obtained and are in full force and effect. A (n) A A A Other Documents. Such other certificates, documents and agreements as Agent or any Lender may reasonably request. A 4.3 A A A Fees. The Lenders and Agent shall have received all fees required to be paid, and all expenses for which invoices have been presented (including the Legal Costs), required to be paid under the Loan Documents on or before the Closing Date. All such amounts will be paid with proceeds of the initial advance of the Term Loan and any previous expense deposits made with Agent on or before the Closing Date and will be reflected in the funding instructions given by Borrower to Agent on or before the Closing Date. A 4.4 A A A Closing Date Warrant. Agent shall have received the fully executed Closing Date Warrant. A 4.5 A A A Representations, Warranties, Defaults. As of the Closing Date, after giving effect to the making of the Loans, (a) all representations and warranties of Borrower set forth in any Loan Document shall be true and correct in all material respects as if made on and as of the Closing Date (except for representations and warranties that specifically refer to an earlier date, which shall be true and correct in all material respects as of such earlier date) and (b) no Default or Event of Default shall exist. The acceptance of the Term Loan by Borrower shall be deemed to be a certification by Borrower that the conditions set forth in this Section 4.5 have been satisfied. A -33- A 4.6 A A A Diligence. Agent and Lenders shall have completed their due diligence review of the Loan Parties and their Subsidiaries, their assets, business, obligations and the transactions contemplated herein, the results of which shall be satisfactory in form and substance to Lenders, including, without limitation, (i) an examination of (A) Borrower's projected Aggregate Revenue for such periods as required by Lenders, (B) such valuations of Borrower and its assets as Lenders shall require (C) the terms and conditions of all obligations owed by Borrower deemed material by Lenders, the results of which shall be satisfactory in form and substance to Lenders and (D) background checks with respect to the managers, officers and owners of Borrower required by Agent; (ii) an examination of the Collateral, the financial statements and the books, records, business, obligations, financial condition and operational state of Borrower, and Borrower shall have demonstrated to Lender's reasonable satisfaction that (x) no operations of Borrower are the subject of any governmental investigation, evaluation or any remedial action which could result in any expenditure or liability deemed material by Lenders, and (y) Borrower has no liabilities or obligations (whether contingent or otherwise) that are deemed material by Lenders. A 4.7 A A A Corporate Matters. All corporate and other proceedings, documents, instruments and other legal matters in connection with the transactions contemplated by the Loan Documents (including, but not limited to, those relating to corporate and capital structures of Borrower) shall be reasonably satisfactory to Agent. A 4.8 A A A No Felonies or Indictable Offenses. No Loan Party nor, to Borrower's knowledge, any of their respective Affiliates nor any of their officers or key management personnel shall have been charged with or be under active investigation for a felony crime or indictable offense. A 4.9 A A A No Material Adverse Effect. There shall not be any Debt or material obligations (other than those permitted pursuant to Section 7.1 hereof or as otherwise set forth in the Schedules to this Agreement) of any nature with respect to any Loan Party which could reasonably be likely to have a Material Adverse Effect. A Section 5 A A A Representations and Warranties. A To induce Agent and Lenders to enter into this Agreement and to induce Lenders to make the Loan hereunder, Borrower represents and warrants to Agent and Lenders, as of the Closing Date and the date of any additional advance of the Term Loan made by Lenders pursuant to Section 2.2 that: A 5.1 A A A Organization. A Each Loan Party is validly existing and in good standing under the laws of its state or country of jurisdiction as set forth on Schedule 5.1, and is duly qualified to do business in each jurisdiction set forth on Schedule 5.1, which are all of the jurisdictions in which failure to so qualify could reasonably be likely to have or result in a Material Adverse Effect. A -34- A 5.2 A A A Authorization; No Conflict. A Each Loan Party is duly authorized to execute and deliver each Loan Document to which it is a party, to borrow or guaranty monies hereunder, as applicable, and to perform its Obligations under each Loan Document to which it is a party. The execution, delivery and performance by each Loan Party of this Agreement and the other Loan Documents to which it is a party, as applicable, and the transactions contemplated therein, do not and will not (a) require any consent or approval of any Governmental Authority (other than any consent or approval which has been obtained and is in full force and effect), (b) A conflict with (i) A any provision of applicable law (including any Health Care Law), (ii) A the charter, by-laws or other organizational documents of such Loan Party or (iii) A (except as it relates to the documents governing the Prior Debt, each of which will be terminated and/or paid on the Closing Date) any Material Contract, or any judgment, order or decree, which is binding upon any Loan Party or any of its properties or (c) A require, or result in, the creation or imposition of any Lien on any asset of any Loan Party (other than Liens in favor of Agent created pursuant to the Collateral Documents). A 5.3 A A A Validity; Binding Nature. A Each of this Agreement and each other Loan Document to which any Loan Party is a party, as applicable, is the legal, valid and binding obligation of such Loan Party, enforceable against such Loan Party in accordance with its terms, subject to bankruptcy, insolvency and similar laws affecting the enforceability of creditors' rights generally and to general principles of equity and concepts of reasonableness. A 5.4 A A A Financial Condition. A (a) A A A The audited consolidated financial statements of Borrower and the unaudited consolidated financial statements of Borrower previously delivered to Agent in connection with this Agreement were prepared in accordance with GAAP and present fairly in all material respects the consolidated financial condition of Borrower as at such dates and the results of its operations for the periods then ended. A (b) A A A The consolidated financial projections (including an operating budget and a cash flow budget) of Borrower and its Subsidiaries delivered to Agent and Lenders on or prior to the date hereof (i) A were prepared by Borrower in good faith and (ii) A were prepared in accordance with assumptions for which Borrower believes it has a reasonable basis, and the accompanying consolidated and consolidating pro forma unaudited balance sheet of Borrower and its Subsidiaries as of the date of delivery thereof, adjusted to give effect to the financings contemplated hereby as if such transactions had occurred on such date, is consistent in all material respects with such projections (it being understood that the projections are not a guaranty of future performance and that actual results during the period covered by the projections may materially differ from the projected results therein). A 5.5 A A A No Material Adverse Effect. A Since December 31, 2018, there has been no material adverse change in the financial condition, operations, assets, business or properties of Borrower taken as a whole. A -35- A 5.6 A A A Litigation. A No litigation (including derivative actions), arbitration proceeding or governmental investigation or proceeding, to Borrower's knowledge, is pending or threatened against any Loan Party that would reasonably be expected to have, either individually or in the aggregate, a Material Adverse Effect. Other than any liability incidental to such litigation or proceedings, no Loan Party has any material Contingent Obligations not listed on Schedule 7.1 or disclosed in the financial statements specified in Section 5.4(a). A 5.7 A A A Ownership of Properties; Liens. A Borrower and each other Loan Party owns, or leases or licenses, as applicable, all of its material properties and assets, tangible and intangible, of any nature whatsoever that it purports to own, or lease, as applicable (including Intellectual Property), free and clear of all Liens and charges and claims (including infringement claims with respect to Intellectual Property), except Permitted Liens and as set forth on Schedule 5.7. A 5.8 A A A Capitalization. A All issued and outstanding Equity Interests of Loan Parties are duly authorized, validly issued, fully paid, non-assessable, and such securities were issued in

compliance in all material respects with all applicable state and federal laws concerning the issuance of securities. Schedule 5.8 sets forth the authorized Equity Interests of each Loan Party as of the Closing Date as well as all Persons owning more than ten percent (10%) of the outstanding Equity Interests in each such Loan Party as of the Closing Date. 5.9A A A Pension Plans. A No Loan Party has, nor to Borrower's knowledge has any Loan Party ever had, a Pension Plan. 5.10A A A Investment Company Act. A No Loan Party is an investment company or a company controlled by an investment company or a subsidiary of an investment company, within the meaning of the Investment Company Act of 1940. 5.11A A A No Default. A No Event of Default or Default exists or would result from the incurrence by Borrower of any Debt hereunder or under any other Loan Document or as a result of any Loan Party entering into the Loan Documents to which it is a party. 5.12A A A Margin Stock. A No Loan Party is engaged principally, or as one of its important activities, in the business of extending credit for the purpose of purchasing or carrying Margin Stock. No portion of the Obligations is secured directly or indirectly by Margin Stock. -36- A 5.13A A A Taxes. A Each Loan Party has filed, or caused to be filed, all federal, state, foreign and other tax returns and reports required by law to have been filed by it and has paid all federal, state, foreign and other taxes and governmental charges thereby shown to be owing, except any such taxes or charges (a) that are not delinquent or (b) that are being diligently contested in good faith by appropriate proceedings and for which adequate reserves in accordance with GAAP have been set aside on its books. 5.14A A A Solvency. A Immediately prior to and after giving effect to each borrowing hereunder and the use of the proceeds hereof, Borrower is, and will be, Solvent. 5.15A A A Environmental Matters. A The on-going operations of Loan Parties comply in all respects with all applicable Environmental Laws, except for non-compliance which could not (if enforced in accordance with applicable law) reasonably be expected to result in a Material Adverse Effect. Each Loan Party has obtained, and maintained in good standing, all licenses, permits, authorizations and registrations required under any Environmental Law and necessary for its respective ordinary course operations, and each Loan Party is in compliance with all material terms and conditions thereof, except where the failure to do so would not reasonably be expected to result in a Material Adverse Effect. Neither Borrower, nor any of its Subsidiaries nor any of their respective properties or operations is subject to any outstanding written order from or agreement with any federal, state, or local Governmental Authority, nor subject to any judicial or docketed administrative proceeding, respecting any Environmental Law, Environmental Claim or Hazardous Substance. There are no Hazardous Substances or other conditions or circumstances existing with respect to any property, or arising from operations prior to the Closing Date, of any Loan Party that would reasonably be expected to result in a Material Adverse Effect. No Loan Party has underground storage tanks. 5.16A A A Insurance. A Loan Parties and their respective properties are insured with financially sound and reputable insurance companies which are not Affiliates of any Loan Party, in such amounts, with such deductibles and covering such risks as are customarily carried by companies engaged in similar businesses and owning similar properties in localities where such Loan Parties operate, as applicable. A true and complete listing of such insurance as of the Closing Date, including issuers, coverages and deductibles, is set forth on Schedule 5.16. 5.17A A A Information. A All written information heretofore or contemporaneously herewith furnished in writing by Borrower to Agent or any Lender for purposes of or in connection with this Agreement and the transactions contemplated hereby, taken as a whole, is, and all written information hereafter furnished by or on behalf of Borrower to Agent or any Lender pursuant hereto or in connection herewith, taken as a whole, will be true and accurate in every material respect on the date as of which such information, taken as a whole, is dated or certified, and none of such information is or will be incomplete by omitting to state any material fact necessary to make such information not misleading in any material respect in light of the circumstances under which made (it being recognized by Agent and Lenders that any projections and forecasts provided by Borrower are based on good faith estimates and assumptions believed by Borrower to be reasonable as of the date of the applicable projections or assumptions and that actual results during the period or periods covered by any such projections and forecasts may differ from projected or forecasted results). -37- A 5.18A A A Intellectual Property; Products and Services. A (a) A A Schedule 5.18(a) (as updated from time to time in accordance with Section 6.1.2 hereof) accurately and completely lists all of Loan Parties' Registered Intellectual Property. Each Loan Party owns and possesses or has a license or other right to use all Intellectual Property as is necessary for the conduct of the business of such Loan Party, without any known infringement upon the intellectual property rights of others, except as otherwise set forth on Schedule 5.18(a) hereto. (b) A A Schedule 5.18(b) (as updated from time to time in accordance with Section 6.1.2 hereof) accurately and completely lists all Products, Services, and all Required Permits in relation thereto, and Borrower has delivered to Agent a copy of all Required Permits as of the date hereof. (c) A A With respect to any Product or Service being tested, manufactured, marketed, sold, and/or delivered by Loan Parties, the applicable Loan Party has received (or the applicable, authorized third parties have received), and such Product or Service is the subject of, all Required Permits needed in connection with the testing, manufacture, marketing, sale, and/or delivery of such Product or Service by or on behalf of Loan Parties as currently conducted. No Loan Party has received any notice from any applicable Governmental Authority, specifically including the FDA and/or CMS, that such Governmental Authority is conducting an investigation or review (other than a normal routine scheduled inspection) of any Loan Party's (x) manufacturing facilities, laboratory facilities, the processes for such Product, or any related sales or marketing activities and/or the Required Permits related to such Product, and (y) laboratory facilities, the processes for such Services, or any related sales or marketing activities and/or the Required Permits related to such Services. There are no material deficiencies or violations of applicable laws in relation to the manufacturing, processes, sales, marketing, or delivery of such Product or Services and/or the Required Permits related to such Product or Services, no Required Permit has been revoked or withdrawn, nor, to the best of Borrower's knowledge, has any such Governmental Authority issued any order or recommendation stating that the development, testing, manufacturing, sales and/or marketing of such Product or Services by or on behalf of Loan Parties should cease or be withdrawn from the marketplace, as applicable. (d) A A Except as set forth on Schedule 5.18(b), (A) there have been no adverse clinical trial results in respect of any Product since the date on which the applicable Loan Party acquired rights to such Product, and (B) there have been no product recalls or voluntary product withdrawals from any market in respect of any Product since the date on which the applicable Loan Party acquired rights to such Product. -38- A (e) A A No Loan Party has experienced any significant failures in its manufacturing of any Product which caused any reduction in Products sold. 5.19A A A Restrictive Provisions. A No Loan Party is a party to any agreement or contract subject to any restriction contained in its operative documents which would reasonably be expected to have a Material Adverse Effect. 5.20A A A Labor Matters. A No Loan Party is subject to any labor or collective bargaining agreement. There are no known existing or threatened strikes, lockouts or other labor disputes involving any Loan Party that singly or in the aggregate would reasonably be expected to have a Material Adverse Effect. Hours worked by and payment made to employees of each Loan Party are not in violation in any material respect of the Fair Labor Standards Act or any other applicable law, rule or regulation dealing with such matters. Each Loan Party has fully and timely made any and all social benefits and pension contributions and payments required to be made by such Loan Party according to any applicable law or agreement. 5.21A A A Material Contracts. A The agreements set forth on Schedule 5.21 constitute all material contracts required to be filed by Borrower with the U.S. Securities and Exchange Commission (SEC) under the Securities Exchange Act of 1934, as amended (collectively, the Material Contracts). A Schedule 5.21 sets forth, with respect to each real estate lease agreement to which any Loan Party is a party as of the Closing Date, the address of the subject property. The consummation of the transactions contemplated by the Loan Documents will not give rise to a right of termination in favor of any party to any Material Contract (other than a Loan Party) which would reasonably be expected to have, either individually or in the aggregate, a Material Adverse Effect. 5.22A A A Compliance with Laws; Health Care Laws. (a) A A Laws Generally. Each Loan Party is in material compliance with, and is conducting and has conducted its business and operations in material compliance with the requirements of all applicable laws, rules, regulations, decrees, orders, judgments, licenses and permits except where the failure to be in compliance would not reasonably be expected to have a Material Adverse Effect. (b) A A Health Care Laws. Without limiting the generality of clause (a) above: (i) A A No Loan Party is in violation of any of the Health Care Laws, except for any such violation which would not reasonably be expected (either individually and taken as a whole with any other violations) to have a Material Adverse Effect. -39- A (ii) A A Each Loan Party (either directly or through one or more authorized third parties) has (i) all licenses, consents, certificates, permits, authorizations, approvals, franchises, registrations, qualifications and other rights from, and has made all declarations and filings with, all applicable Governmental Authorities and self-regulatory authorities (each, an Authorization) necessary to engage in the business conducted by it, except for such Authorizations with respect to which the failure to obtain would not reasonably be expected to have a Material Adverse Effect, and (ii) no knowledge that any Governmental Authority is considering limiting, suspending or revoking any such Authorization, except where the limitation, suspension or revocation of such Authorization would not reasonably be expected to have a Material Adverse Effect. All such Authorizations are valid and in full force and effect and such Loan Party is in material compliance with the terms and conditions of all such Authorizations and with the rules and regulations of the regulatory authorities having jurisdiction with respect to such Authorizations, except where failure to be in such compliance or for an Authorization to be valid and in full force and effect could not reasonably be expected to have a Material Adverse Effect. (iii) A A Each Loan Party has received and maintains accreditation in good standing and without limitation or impairment by all applicable accrediting organizations, to the extent required by applicable law or regulation (including any foreign law or equivalent regulation), except where the failure to be so accredited and in good standing without limitation would not reasonably be expected to have a Material Adverse Effect. (iv) A A Except where any of the following would not reasonably be expected to have a Material Adverse Effect, no Loan Party has been, or has been threatened to be, (i) excluded from U.S. health care programs pursuant to 42 U.S.C. 1320(a)7 or any related regulations, (ii) assessed under or debarred from selling products to the U.S. government or its agencies pursuant to the Federal Acquisition Regulation, relating to debarment and suspension applicable to federal government agencies generally (48 C.F.R. Subpart 9.4), or other applicable laws or regulations, or (iii) made a party to any other action by any Governmental Authority that may prohibit it from selling products to any governmental or other purchaser pursuant to any federal, state or local laws or regulations. (v) A A No Loan Party has received any written notice from the FDA, CMS, or any other Governmental Authority with respect to, nor to Borrower's best knowledge is there, any actual or threatened investigation, inquiry, or administrative or judicial action, hearing, or enforcement proceeding by the FDA, CMS, or any other Governmental Authority against any Loan Party regarding any violation of applicable law, except for such investigations, inquiries, or administrative or judicial actions, hearings, or enforcement proceedings which, individually and in the aggregate, could not reasonably be expected to result in a Material Adverse Effect. 5.23A A A Existing Indebtedness; Investments, Guarantees and Certain Contracts. A Except as set forth on Schedule 7.1, no Loan Party (a) has any outstanding Debt, except Debt under the Loan Documents, or (b) owns or holds any equity or long-term debt investments in, or has any outstanding advances to or any outstanding guarantees for the obligations of, or any outstanding borrowings from, any other Person. -40- A 5.24A A A Affiliated Agreements. A Except as set forth on Schedule 7.7 and employment agreements entered into with employees, managers, officers and directors from time to time in the ordinary course of business, (i) there are no existing or proposed agreements, arrangements, understandings or transactions between any Loan Party, on the one hand, and such Loan Party's members, managers, managing members, investors, officers, directors, stockholders, other equity holders, employees, or Affiliates or any members of their respective families, on the other hand, and (ii) to Borrower's knowledge, none of the foregoing Persons are directly or indirectly, indebted to or have any direct or indirect ownership or voting interest in, any Affiliate of any Loan Party or any Person with which any Loan Party has a business relationship or which competes with any Loan Party (except that any such Persons may own equity interests in (but not exceeding two percent (2%) of the outstanding equity interests of) any publicly traded company that may compete with Loan Parties). 5.25A A A Names; Locations of Offices, Records and Collateral; Deposit Accounts. A No Loan Party has conducted business under or used any name (whether corporate, partnership or assumed) other than such names set forth on Schedule 5.25A. Each Loan Party is the sole owner(s) of all of its respective names listed on Schedule 5.25A, and any and all business conducted and invoices issued in such names are such Loan Party's sales, business and invoices. Each Loan Party maintains, and since its formation has maintained, respective places of business only at the locations set forth on Schedule 5.25B, and all books and records of Loan Parties relating to or evidencing the Collateral are located in and at such locations (other than (i) Deposit Accounts, (ii) Collateral in the possession of Agent, for the benefit of Agent and Lenders, and (iii) other locations disclosed to Agent from time to time in writing). Schedule 7.14 lists all of Loan Parties' Deposit Accounts as of the Closing Date. All of the tangible Collateral is located exclusively within the United States. 5.26A A A Non-Subordination. A The payment and performance of the Obligations by Loan Parties are not subordinated in any way to any other obligations of such Loan Parties or to the rights of any other Person. 5.27A A A Brokerage Fees; Finder's Commissions. A Except as set forth in Schedule 5.27, no broker's fees, finder's fees or placement fee or commission will be payable to any broker or agent engaged by any Loan Party or any of its officers, directors or agents with respect to the Loan or the transactions contemplated by this Agreement except for fees payable to Agent and Lenders. Borrower agrees to indemnify Agent and each Lender and hold each harmless from and against any claim, demand or liability for broker's fees, finder's fees or placement fees or similar commissions, whether or not payable by Borrower, alleged to have been incurred in connection with such transactions, other than any broker's fees or finder's fees payable to Persons engaged by Agent and/or Lenders. 5.28A A A Anti-Terrorism; OFAC. A (a) A A No Loan Party nor any Person controlling or controlled by a Loan Party, nor, to Borrower's knowledge, any Person having a beneficial interest in a Loan Party, nor any Person for whom a Loan Party is acting as agent or nominee in connection with this transaction (1) is a Person whose property or interest in property is blocked or subject to blocking pursuant to Section 1 of Executive Order 13224 of September 23, 2001, Blocking Property and Prohibiting Transactions With Persons Who Commit, Threaten to Commit, or Support Terrorism (66 Fed. Reg. 49079 (2001)), (2) engages in any dealings or transactions prohibited by Section 2 of such executive order, or is otherwise associated with any such Person in any manner that violates of Section 2 of such executive order, or (3) is a Person on the list of Specially Designated Nationals and Blocked Persons or is in violation of the limitations or prohibitions under any other OFAC regulation or executive order. -41- A (b) A A No part of the proceeds of the Loan will be used, directly or indirectly, for any payments to any governmental official or employee, political party, official of a political party, candidate for political office, or anyone else acting in an official capacity, in order to obtain, retain or direct business or obtain any improper advantage, in violation of the United States Foreign Corrupt Practices Act of 1977, as amended. 5.29A A A Security Interest. A Except for the anti-assignment provisions included in the agreements set forth on Schedule 5.29, hereto, each Loan Party has full right and power to grant to Agent, for the benefit of itself and the other Lenders, a perfected, first priority (subject to Permitted Liens) security interest and Lien on the Collateral pursuant to this Agreement and the other Loan Documents, as applicable, subject to the following sentence. Upon the execution and delivery of this Agreement and the other Loan Documents, and upon the filing of the necessary financing statements and/or appropriate filings and/or delivery of the necessary certificates evidencing any equity interest, control and/or possession, as applicable, without any further action, Agent will have a good, valid and first priority (subject to Permitted Liens) perfected Lien and security interest in the Collateral, for the benefit of Agent and Lenders. Borrower is not party to any agreement, document or instrument that conflicts with this Section 5.29. 5.30A A A Survival. A Borrower hereby makes the representations and warranties contained herein with the knowledge and intention that Agent and Lenders are relying and will rely thereon. All such representations and warranties will survive the execution and delivery of this Agreement, the closing and the making of the Loan. A Section 6A A A Affirmative Covenants. A Until all Obligations have been Paid in Full, Borrower agrees that, unless at any time Agent shall otherwise expressly consent in writing, it will: 6.1A A A Information. A Furnish to Agent (which shall furnish to each Lender): 6.1.1A A A Annual Report. A Promptly when available and in any event within one hundred twenty (120) days after the close of each Fiscal Year: (a) a copy of the annual audited report of Borrower and its Subsidiaries for such Fiscal Year, including therein (i) a consolidated balance sheet and statement of earnings and cash flows of Borrower and its Subsidiaries as at the end of and for such Fiscal Year, certified without qualification (except for qualifications relating to changes in accounting principles or practices reflecting changes in GAAP and required or approved by Borrower's independent certified public accountants) by independent auditors of recognized standing selected by Borrower and reasonably acceptable to Agent, and (ii) a comparison with the previous Fiscal Year; and (b) upon Agent's reasonable request, a consolidated balance sheet of Borrower and its Subsidiaries as of the end of such Fiscal Year and consolidated statements of earnings and cash flows for Borrower and its Subsidiaries for such Fiscal Year, together with a comparison of actual results for such Fiscal Year with the budget for such Fiscal Year, each certified by the chief financial officer or another executive officer of Borrower. -42- A 6.1.2A A A Interim Reports. A (a) A A Promptly when available and in any event within forty-five (45) days after the end of each Fiscal Quarter, unaudited consolidated balance sheets of Borrower and its Subsidiaries as of the end of such Fiscal Quarter, together with consolidated statements of earnings and cash flows for such Fiscal Quarter and for the period beginning with the first day of such Fiscal Year and ending on the last day of such Fiscal Quarter, together with a comparison with the corresponding period of the previous Fiscal Year and a comparison with the budget for such period of the current Fiscal Year (which may be in preliminary form), certified by the chief financial officer or other executive officer of Borrower. (b) A A Together with each such quarterly report to be delivered pursuant to clause (a) above, Borrower

shall provide to Agent (i) a written statement of Borrower's management setting forth a summary discussion of Borrower's financial condition, changes in financial condition and results of operations, and (ii) updated Schedules to this Agreement, as applicable, setting forth any changes to the disclosures set forth in such schedules as most recently provided to Agent. A (c) A A Promptly when available, copies of all monthly or quarterly sales, production or similar reports prepared by Borrower or otherwise utilized by management of Borrower in the normal course of business. A 6.1.3A A A Monthly Review Meeting. A Borrower and any other Loan Parties as requested by Agent shall be available in person or via teleconference as and when requested by Agent and no less frequent than monthly for a review meeting regarding the status of Borrower, the Collateral and performance of the same. A 6.1.4A A A Revenue-Based Payment Reconciliation. A Upon Agent's request Borrower shall furnish to Agent a report, in form acceptable to Agent, reconciling the Net Sales, Royalties, and all other revenue reported by Borrower to Agent during any reporting period to the Aggregate Revenue reported by Borrower hereunder for such period and the amount of Revenue-Based Payment(s) made by Borrower in connection with such period(s). A -43- A 6.1.5A A A Compliance Certificate. A Contemporaneously with the furnishing of a copy of each annual audit report pursuant to Section 6.1.1 and each set of quarterly statements pursuant to Section 6.1.2, a duly completed Compliance Certificate, with appropriate insertions, dated the date of delivery and corresponding to such annual report or such quarterly statements, and signed by the chief financial officer (or other executive officer) of Borrower, containing computations, if applicable, showing compliance with Section 7.13 and a statement to the effect that such officer has not become aware of any Event of Default or Default that exists or, if there is any such event, describing it and the steps, if any, being taken to cure it. A 6.1.6A A A Reports to Governmental Authorities and Shareholders. A Promptly upon the filing or sending thereof, copies of (a) all regular, periodic or special reports of each Loan Party filed with any Governmental Authority, (b) all registration statements (or such equivalent documents) of each Loan Party filed with any Governmental Authority and (c) all proxy statements or other communications made to the holders of Borrower's Equity Interests generally. A 6.1.7A A A Notice of Default; Litigation. A Promptly upon becoming aware of any of the following, written notice describing the same and the steps being taken by Borrower or the applicable Loan Party affected thereby with respect thereto: A (a) A A the occurrence of an Event of Default; A (b) A A any litigation, arbitration or governmental investigation or proceeding not previously disclosed by Borrower to Lenders which has been instituted or, to the knowledge of Borrower, is threatened in writing against Borrower or any other Loan Party or to which any of the properties of any thereof is subject, which in any case would reasonably be expected to have a Material Adverse Effect; A (c) A A the institution of any steps by any member of the Controlled Group or any other Person to terminate any Pension Plan, or the failure of any member of the Controlled Group to make a required contribution to any Pension Plan (if such failure is sufficient to give rise to a Lien under Section 303(k) of ERISA) or to any Multiemployer Pension Plan, or the taking of any action with respect to a Pension Plan which could result in the requirement that Borrower or any other Loan Party furnish a bond or other security to the PBGC or such Pension Plan, or the occurrence of any event with respect to any Pension Plan or Multiemployer Pension Plan which could result in the incurrence by any member of the Controlled Group of any material liability, fine or penalty (including any claim or demand for withdrawal liability or partial withdrawal from any Multiemployer Pension Plan), or any material increase in the contingent liability of Borrower or any other Loan Party with respect to any post-retirement welfare plan benefit, or any notice that any Multiemployer Pension Plan is in reorganization, that increased contributions may be required to avoid a reduction in plan benefits or the imposition of an excise tax, that any such plan is or has been funded at a rate less than that required under Section 412 of the IRC, that any such plan is or may be terminated, or that any such plan is or may become insolvent; A -44- A (d) A A any cancellation or material adverse change in any insurance maintained by Borrower or any other Loan Party; A (e) A A any other event (including (i) A A any violation of any law, including any Environmental Law, or the assertion of any Environmental Claim or (ii) A A the enactment or effectiveness of any law, rule or regulation) which could reasonably be expected to have a Material Adverse Effect; or A (f) A A to the extent that it would reasonably be expected to result in a Material Adverse Effect (i) any suspension, revocation, cancellation or withdrawal of an Authorization required for Borrower or any other Loan Party, is threatened or there is any basis for believing that such Authorization will not be renewable upon expiration or will be suspended, revoked, cancelled or withdrawn, (ii) Borrower or any other Loan Party enters into any consent decree or order pursuant to any Health Care Law and Regulation, or becomes a party to any judgment, decree or judicial or administrative order pursuant to any Health Care Law, (iii) receipt of any written notice or other written communication from the FDA, CMS, or any other applicable Governmental Authority alleging non-compliance with CLIA or any other applicable Health Care Law, (iv) the occurrence of any violation of any Health Care Law by Borrower or any of the other Loan Parties in the development or provision of Services, and record keeping and reporting to the FDA or CMS that could reasonably be expected to require or lead to an investigation, corrective action or enforcement, regulatory or administrative action, (v) the occurrence of any civil or criminal proceedings relating to Borrower or any of the other Loan Parties or any of their respective employees, which involve a matter within or related to the FDA's or CMS's jurisdiction, (vi) any officer, employee or agent of Borrower or any of the other Loan Parties is convicted of any crime or has engaged in any conduct for which debarment is mandated or permitted by 21 U.S.C. A 335a, or (vii) any officer, employee or agent of Borrower or any of the other Loan Parties has been convicted of any crime or engaged in any conduct for which such Person could be excluded from participating in any federal, provincial, state or local health care programs under Section 1128 of the Social Security Act or any similar law or regulation. A 6.1.8A A A Management Report. A Within five (5) Business Days after receipt thereof, copies of all detailed financial and management reports submitted to Borrower or any other Loan Party by independent auditors in connection with each annual or interim audit made by such auditors of the books of Borrower or any other Loan Party. A 6.1.9A A A Projections. A As soon as practicable, and in any event not later than thirty (30) days after the commencement of each Fiscal Year, financial projections on a quarterly basis of revenues and EBITDA for Borrower and the Subsidiaries for such Fiscal Year prepared in a manner consistent with the projections delivered by Borrower to Agent prior to the Closing Date or otherwise in a manner reasonably satisfactory to Agent, accompanied by a certificate of a chief financial officer (or other executive officer) of Borrower on behalf of Borrower to the effect that (a) A A such projections were prepared by them in good faith, (b) Borrower believes that it has a reasonable basis for the assumptions contained in such projections and (c) A A such projections have been prepared in accordance with such assumptions. A -45- A 6.1.10A A A Updated Schedules to Guarantee and Collateral Agreement. A Contemporaneously with the furnishing of each annual audit report pursuant to Section 6.1.1, updated versions of the Schedules to the Guarantee and Collateral Agreement showing information as of the date of such audit report (it being agreed and understood that this requirement shall be in addition to the notice and delivery requirements set forth in the Guarantee and Collateral Agreement). A 6.1.11A A A Other Information. A Promptly, from time to time as Agent reasonably requests, Borrower shall deliver or shall cause to be delivered to Agent: (a) A A copies of any reports, statements or written materials (other than routine communications (electronic or otherwise) between Borrower or its Affiliates and such entities that are not material in nature) in relation to any Material Contract; A (b) A A such other information concerning Borrower and any other Loan Party as Agent may reasonably request; A (c) A A copies of all material communication as well as other material documents received by Loan Parties or any of their Subsidiaries from the FDA, CMS, DEA, or any other Governmental Authority; and A (d) A A copies of (x) any notices or other communications relating to any breach, default, or event of default with respect to any Debt listed on Schedule 7.1 and (y) any other modifications or amendments entered into in relation to any Debt listed on Schedule 7.1. A 6.2A A A Books; Records; Inspections. A Keep, and cause each other Loan Party to keep, its books and records in accordance with sound business practices sufficient to allow the preparation of financial statements in accordance with GAAP; permit, and cause each other Loan Party to permit (at any reasonable time and with reasonable notice), Agent or any representative thereof to inspect the properties and operations of Borrower or any other Loan Party; and permit, and cause each other Loan Party to permit, at any reasonable time and with reasonable notice (or at any time without notice if an Event of Default exists), Agent (accompanied by any Lender) or any representative thereof to visit any or all of its offices, to discuss its financial matters with its officers and its independent auditors (and Borrower hereby authorizes such independent auditors to discuss such financial matters with any Lender or Agent or any representative thereof), and to examine (and, at the expense of Borrower or the applicable Loan Party, photocopy extracts from) any of its books or other records; and permit, and cause each other Loan Party to permit, (at any reasonable time and with reasonable notice) Agent and its representatives to inspect the Collateral and other tangible assets of Borrower or Loan Party, to perform appraisals of the equipment of Borrower or Loan Party, and to inspect, audit, check and make copies of and extracts from the books, records, computer data, computer programs, journals, orders, receipts, correspondence and other data relating to any Collateral. Notwithstanding the foregoing, prior to the occurrence and continuance of an Event of Default, Agent and Lenders shall conduct no more than one (1) such inspection, examination and/or audit described in this Section 6.2 during any Fiscal Quarter. A -46- A 6.3A A A Conduct of Business; Maintenance of Property; Insurance. A (a) A A Borrower shall, and shall cause each other Loan Party to, (i) conduct its business in accordance with its current business practices, (ii) engage principally in the same or similar lines of business substantially as heretofore conducted, (iii) collect the Royalties in the ordinary course of business, (iv) maintain all of its Collateral used or useful in its business in good repair, working order and condition (normal wear and tear excepted and except as may be disposed of in the ordinary course of business and in accordance with the terms of the Loan Documents), (v) from time to time to make all necessary repairs, renewals and replacements to the Collateral; (vi) maintain and keep in full force and effect all material Permits and qualifications to do business and good standing in its jurisdiction of formation and each other jurisdiction in which the ownership or lease of property or the nature of its business makes such Permits or qualification necessary and in which failure to maintain such Permits or qualification could reasonably be expected to be, have or result in a Material Adverse Effect; (vii) remain in good standing and maintain operations in all jurisdictions in which it is currently located, except where the failure to remain in good standing or maintain operations would not reasonably be expected to be, have or result in a Material Adverse Effect, and (viii) maintain, comply with and keep in full force and effect all Intellectual Property and Permits necessary to conduct its business, except in each case where the failure to maintain, comply with or keep in full force and effect could not reasonably be expected to be, have or result in a Material Adverse Effect. A (b) A A Borrower shall keep, and cause each other Loan Party to keep, all property necessary in the business of Borrower or each other Loan Party in good working order and condition, ordinary wear and tear excepted. A (c) A A Borrower shall maintain, and cause each other Loan Party to maintain, with responsible insurance companies, such insurance coverage as shall be required by all laws, governmental regulations and court decrees and orders applicable to it and such other insurance, to such extent and against such hazards and liabilities, as is (i) customarily maintained by Persons operating in the same geographical region as Borrower that are (A) subject to CLIA and other applicable Health Care Laws, or (B) otherwise delivering to customers products or services similar to the Services (in each case, as determined by Agent in its reasonable discretion), and (ii) otherwise in form, substance, and amounts acceptable to Agent in its reasonable discretion; provided that in any event, such insurance shall, unless the Agent otherwise agrees, insure against all risks and liabilities of the type insured against as of the Closing Date and shall have insured amounts no less than, and deductibles no higher than, those amounts provided for as of the Closing Date. Upon request of Agent or any Lender, Borrower shall furnish to Agent or such Lender a certificate setting forth in reasonable detail the nature and extent of all insurance maintained by Borrower and each other Loan Party. Borrower shall cause each issuer of an insurance policy to provide Agent with an endorsement (x) A A showing Agent as a lender's loss payee with respect to each policy of property or casualty insurance and naming Agent as an additional insured with respect to each policy of liability insurance promptly upon request by Agent, (y) A A providing that the insurance carrier will endeavor to give at least thirty (30) days' prior written notice to Borrower and Agent (or ten (10) days' prior written notice if the Agent consents to such shorter notice) before the termination or cancellation of the policy prior to the expiration thereof and (z) A A reasonably acceptable in all other respects to Agent. A -47- A (d) A A Unless Borrower provides Agent with evidence of the continuing insurance coverage required by this Agreement, Agent (upon reasonable advance notice to Borrower) may purchase insurance at Borrower's expense to protect Agent's and Lenders' interests in the Collateral. This insurance shall protect Borrower's and each other Loan Party's interests. The coverage that Agent purchases shall pay any claim that is made against Borrower or any other Loan Party in connection with the Collateral. Borrower may later cancel any insurance purchased by Agent, but only after providing Agent with evidence that Borrower has obtained the insurance coverage required by this Agreement. If Agent purchases insurance for the Collateral, as set forth above, Borrower will be responsible for the reasonable costs of that insurance, including interest and any other charges that may be imposed with the placement of the insurance, until the effective date of the cancellation or expiration of the insurance, and such costs of the insurance may be added to the principal amount of the Loans owing hereunder. A (e) A A In addition to the foregoing, Borrower shall maintain during the term of this Agreement, a life insurance policy on the life of each Key Person with a responsible insurance company, in the aggregate amount of \$3,000,000 (the "Keyman Life Insurance Policy") and shall provide and shall cause the issuer of the Keyman Life Insurance Policy to provide Agent with copies of each Keyman Life Insurance Policy and any additional documentation, each in form and substance acceptable to Agent in its commercially-reasonable discretion, necessary to grant Agent a perfected assignment of such Keyman Life Insurance Policy. A 6.4A A A Compliance with Laws; Payment of Taxes and Liabilities. A (a) A A Comply, and cause each other Loan Party to comply, in all material respects with all applicable laws, rules, regulations, decrees, orders, judgments, licenses and permits, except where failure to comply would not reasonably be expected to have a Material Adverse Effect; (b) A A without limiting clause (a) above, ensure, and cause each other Loan Party to ensure, that no person who Controls a Loan Party is (i) A A listed on the Specially Designated Nationals and Blocked Person List maintained by OFAC, and/or any other similar lists maintained by OFAC pursuant to any authorizing statute, Executive Order or regulation or (ii) A A a Person designated under Section 1(b), (c) or (d) or Executive Order No. 13224 (September 23, 2001), any related enabling legislation or any other similar Executive Orders; (c) A A without limiting clause (a) above, comply and cause each other Loan Party to comply, with all applicable Bank Secrecy Act and anti-money laundering laws and regulations, (d) A A file, or cause to be filed, all federal, state, foreign and other tax returns and reports required by law to be filed by any Loan Party, and (e) pay, and cause each other Loan Party to pay, prior to delinquency, all foreign, federal, state and other taxes and other material governmental charges against it or any of its property, as well as material claims of any kind which, if unpaid, could become a Lien (other than a Permitted Lien) on any of its property; provided that the foregoing shall not require Borrower or any other Loan Party to pay any such tax, charge or claim so long as it shall contest the validity thereof in good faith by appropriate proceedings and shall set aside on its books adequate reserves with respect thereto in accordance with GAAP. For purposes of this Section 6.4, A A Control shall mean, when used with respect to any Person, (x) A A the direct or indirect beneficial ownership of fifty-one percent (51%) or more of the outstanding Equity Interests of such Person or (y) A A the power to direct or cause the direction of the management and policies of such Person whether by contract or otherwise. A -48- A 6.5A A A Maintenance of Existence. A Maintain and preserve, and (subject to Section 7.4) cause each other Loan Party to maintain and preserve, (a) A A its existence and good standing in the jurisdiction of its organization and (b) A A its qualification to do business and good standing in each jurisdiction where the nature of its business makes such qualification necessary, other than any such jurisdiction where the failure to be qualified or in good standing would not reasonably be expected to have a Material Adverse Effect. A 6.6A A A Employee Benefit Plans. A Except to the extent that failure to do so would not be reasonably expected to result in (a) a Material Adverse Effect or (b) liability in excess of \$100,000 of any Loan Party, maintain, and cause each other Loan Party to maintain, each Pension Plan (if any) in substantial compliance with all applicable requirements of law and regulations. A 6.7A A A Environmental Matters. A Except to the extent the failure to do so would not be reasonably expected to result in a Material Adverse Effect, if any release or disposal of Hazardous Substances shall occur or shall have occurred on any real property or any other assets of Borrower or any other Loan Party, cause, or direct the applicable Loan Party to cause, the prompt containment and removal of such Hazardous Substances and the remediation of such real property or other assets as is necessary to comply in all material respects with all Environmental Laws and to preserve the value of such real property or other assets. Without limiting the generality of the foregoing, except to the extent the failure to do so would not be reasonably expected to result in a Material Adverse Effect, Borrower shall, and shall cause each other Loan Party to, comply with each valid federal or state judicial or administrative order requiring the performance at any real property by Borrower or any other Loan Party of activities in response to the release or threatened release of a Hazardous Substance. A 6.8A A A Further Assurances. A Take, and cause each other Loan Party to take, such actions as are necessary or as Agent or the Required Lenders may reasonably request from time to time to ensure that the Obligations of Borrower and each other Loan Party under the Loan Documents are secured by a perfected Lien in favor of Agent (subject only to the Permitted Liens) on substantially all of the assets of Borrower and each Subsidiary of Borrower (as well as all equity interests of each Subsidiary of Borrower) and guaranteed by all of the Subsidiaries of Borrower (including, promptly upon the acquisition or creation thereof, any Subsidiary of Borrower acquired or created after the Closing Date), in each case including (a) A A the execution and delivery of guaranties, security agreements, pledge agreements, mortgages, deeds of trust, financing statements and other documents, and the filing or recording of any of the foregoing; (b) A A the delivery of certificated securities (if any) and other Collateral with respect to which perfection is obtained by possession but excluding (i) the requirement for the Loan Parties to execute and deliver leasehold mortgages, and (ii) any other Excluded Collateral as defined in the Guarantee and Collateral Agreement; and (c) using

commercially reasonable efforts to obtain and deliver executed Collateral Access Agreements in relation to any foreign and domestic location where a material portion of the Collateral is held or otherwise stored from time to time. A -49- A A 6.9A A A Compliance with Health Care Laws. A (a) A A A Without limiting or qualifying Section 6.4 or any other provision of this Agreement, Borrower will comply, and will cause each other Loan Party and each Subsidiary of Borrower to comply, in all material respects with all applicable Health Care Laws relating to the operation of such Person A A s business, except where failure to comply would not reasonably be expected to have a Material Adverse Effect. A (b) A A A Borrower will, and will cause each other Loan Party and each Subsidiary to: A (i) A A A Keep in full force and effect all Authorizations required to operate such Person A A s business under applicable Health Care Laws and maintain any other qualifications necessary to conduct, arrange for, administer, provide services in connection with or receive payment for all applicable Services, except to the extent such failure to keep in full force and effect or maintain would not reasonably be expected to have a Material Adverse Effect. A (ii) A A A Promptly furnish or cause to be furnished to the Agent, with respect to matters that could reasonably be expected to have a Material Adverse Effect, (w) copies of all material reports of investigational/inspectional observations issued to and received by the Loan Parties or any of their Subsidiaries, and issued by any Governmental Authority relating to such Person A A s business, (x) copies of all material establishment investigation/inspection reports (including, but not limited to, FDA Form 483 A A s) issued to and received by Loan Parties or any of their Subsidiaries and issued by any Governmental Authority, (y) copies of all material warnings and material untitled letters as well as other material documents received by Loan Parties or any of their Subsidiaries from the FDA, CMS, DEA, or any other Governmental Authority relating to or arising out of the conduct applicable to the business of the Loan Parties or any of their Subsidiaries that asserts past or ongoing lack of compliance with any Health Care Law or any other applicable foreign, federal, state or local law or regulation of similar import and (z) notice of any material investigation or material audit or similar proceeding by the FDA, DEA, CMS, or any other Governmental Authority. A (iii) A A A Promptly furnish or cause to be furnished to the Agent, with respect to matters that would reasonably be expected to have a Material Adverse Effect, (in such form as may be reasonably required by Agent) copies of all non-privileged, reports, correspondence, pleadings and other communications relating to any matter that could lead to the loss, revocation or suspension (or threatened loss, revocation or suspension) of any material Authorization or of any material qualification of any Loan Party or Subsidiary; provided that any internal reports to a Person A A s compliance A A which are promptly investigated and determined to be without merit need not be reported. A -50- A A (iv) A A A Promptly furnish or cause to be furnished to the Agent notice of all material fines or penalties imposed by any Governmental Authority under any Health Care Law against any Loan Party or any of its Subsidiaries. A (v) A A A Promptly furnish or cause to be furnished to the Agent notice of all material allegations by any Governmental Authority (or any agent thereof) of fraudulent activities of any Loan Party or any of its Subsidiaries in relation to the provision of clinical research or related services. A Notwithstanding anything to the contrary in any Loan Document, no Loan Party or any of its Subsidiaries shall be required to furnish to Agent or any Lender patient-related or other information, the disclosure of which to Agent or such Lender is prohibited by any applicable law. A 6.10A A A Cure of Violations. A If there shall occur any breach of Section 6.9, Borrower shall take such commercially reasonable action as is necessary to validly challenge or otherwise appropriately respond to such fact, event or circumstance within any timeframe required by applicable Health Care Laws, and shall thereafter diligently pursue the same. A 6.11A A A Corporate Compliance Program. A Maintain, and will cause each other Loan Party to maintain on its behalf, reasonable procedures to ensure that its employees and agents (including such Loan Party A A s sales force) complies with applicable laws and regulations (including, for the avoidance of doubt, any Health Care Laws applicable to such Loan Party). Upon request by Agent, Borrower shall provide Agent with information regarding such procedures. A 6.12A A A Payment of Debt. A Except as otherwise prescribed in the Loan Documents, Borrower shall pay, discharge or otherwise satisfy when due and payable (subject to applicable grace periods and, in the case of trade payables, to ordinary course of payment practices) all of its material obligations and liabilities, except when the amount or validity thereof is being contested in good faith by appropriate proceedings and appropriate reserves shall have been made in accordance with GAAP consistently applied. A 6.13A A A Right of First Refusal. A If Borrower shall have obtained a bona fide, third-party offer for secured financing prior to the earlier of (i) the prepayment in full of the Term Loan or (ii) the Term Loan Maturity Date that Borrower intends on accepting and/or consummating (each being a A A Third-Party Financing Offer A A), Borrower shall, prior to accepting or consummating such Third-Party Financing Offer, promptly inform Agent in writing (which may be by email) of the existence of such Third-Party Financing Offer and which notice shall outline the material economic terms and conditions of such Third-Party Financing Offer (A A Third-Party Financing Offer Notice A A). Agent shall have a right of first refusal to match the Third-Party Financing Offer A A s material terms with respect to any financing or refinancing, (in each case, the A A Material Terms A A). A -51- A A After the receipt of such Third-Party Financing Offer Notice, Agent shall have fourteen days (14) days to agree to match the Material Terms of such Third-Party Financing Offer on terms which shall be the same or better (as determined by the Borrower in its reasonable discretion) than the Material Terms of such Third-Party Financing Offer (the A A Acceptance A A); provided that in the event the Agent declines to exercise its right under a Third-Party Financing Offer, Agent shall promptly notify Borrower of its decision in writing (which may be by email). Upon Borrower A A s receipt of the Acceptance, Agent and one or more additional lenders selected by Agent, on the one hand, and Borrower, on the other hand, shall, in good faith enter into an agreement for such financing or refinancing transaction on the Material Terms set forth in such Acceptance (subject to the satisfaction of appropriate conditions in respect of due diligence, documentation and other customary and commercial conditions precedent, the A A Definitive Documentation A A). If Agent shall have declined to exercise its right under such Third-Party Financing Offer or, after good faith efforts, Borrower, Agent and such other lender(s) are unable to enter into or consummate the Definitive Documentation (A A End Date A A), Borrower or such Affiliates shall be free to consummate such Third-Party Financing Offer within one hundred eighty (180) days of the End Date on terms substantially similar to the terms of such Third-Party Financing Offer. If such Loan Party shall have failed to so consummate such transaction within said one hundred eighty (180) days or if the Material Terms of such transaction are materially modified from the description of such terms in the Third-Party Financing Offer Notice, then a new right of first refusal for the benefit of Agent with respect to such transaction shall immediately arise. Section 7A A A Negative Covenants. A Until all Obligations have been Paid in Full, Borrower agrees that, unless at any time Agent shall otherwise expressly consent in writing, in its sole discretion, it will: A 7.1A A A Debt. A Not, and not permit any other Loan Party to, create, incur, assume or suffer to exist any Debt, except: A (a) A A A Obligations under this Agreement and the other Loan Documents; A (b) A A A Subordinated Debt; A (c) A A A Debt secured by Liens permitted by Section 7.2(b), Section 7.2(d) or Section 7.2(e) and extensions, renewals and re-financings thereof; provided that the aggregate amount of all such Debt permitted under Section 7.2(d) at any time outstanding shall not exceed \$500,000; A (d) A A A Debt with respect to any Hedging Obligations incurred for bona fide hedging purposes and not for speculation; A (e) A A A Debt (i) arising from customary agreements for indemnification related to sales of goods, licensing of intellectual property or adjustment of purchase price or similar obligations in any case incurred in connection with the acquisition or disposition of any business, assets or Subsidiary of Borrower otherwise permitted hereunder, (ii) representing deferred compensation to employees of any Loan Party incurred in the ordinary course of business, or (iii) representing customer deposits and advance payments received in the ordinary course of business from customers for goods purchased in the ordinary course of business; A -52- A A (f) A A A Debt with respect to cash management obligations and other Debt in respect of automatic clearing house arrangements, netting services, overdraft protection and similar arrangements, in each case incurred in the ordinary course of business; A (g) A A A Debt incurred in connection with surety bonds, performance bonds or letters of credit for worker A A s compensation, unemployment compensation and other types of social security and otherwise in the ordinary course of business or referred to in Section 7.2(e); A (h) A A A Debt described on Schedule 7.1 as of the Closing Date, and any extension or renewal thereof so long (i) as the principal amount thereof is not increased, (ii) as the terms and conditions of such extension, renewal or refinancing are substantially identical to the original Debt, (iii) as to such extension or renewal, no collateral or other form of security is granted by Borrower in connection therewith; and A (i) A A A unsecured Debt (which for further clarity shall exclude accounts payable and other current liabilities incurred by Loan Parties in the ordinary course of business), in addition to the Debt listed above, in an aggregate outstanding amount not at any time exceeding \$100,000. A 7.2A A A Liens. A Not, and not permit any other Loan Party to, create or permit to exist any Lien on any of its real or personal properties, assets or rights of whatsoever nature (whether now owned or hereafter acquired), except: A (a) A A A Liens for taxes or other governmental charges not at the time delinquent or thereafter payable without penalty or being diligently contested in good faith by appropriate proceedings and, in each case, for which it maintains adequate reserves in accordance with GAAP and with respect to which no execution or other enforcement has occurred; A (b) A A A Liens arising in the ordinary course of business (including without limitation (i) Liens of carriers, warehousemen, mechanics, landlords and materialmen and other similar Liens imposed by law and (ii) Liens incurred in connection with worker A A s compensation, unemployment compensation and other types of social security or in connection with surety bonds, bids, tenders, performance bonds, trade contracts not for borrowed money, licenses, statutory obligations and similar obligations) for sums not overdue or being diligently contested in good faith by appropriate proceedings and not involving any deposits or advances or borrowed money or the deferred purchase price of property or services and, in each case, for which it maintains adequate reserves in accordance with GAAP and with respect to which no execution or other enforcement of which is effectively stayed; A (c) A A A Liens described on Schedule 7.2 as of the Closing Date (other than Liens being released at the closing under this Agreement) and the replacement, extension or renewal of any Lien permitted by this clause (c) upon or in the same property subject thereto arising out of the extension, renewal or replacement of the Debt secured thereby (without increase in the amount thereof); A -53- A A (d) A A A (i) Liens arising in connection with Capital Leases (and attaching only to the property being leased), (ii) Liens on any property securing debt incurred for the purpose of financing all or any part of the cost of acquiring or improving such property; provided that any such Lien attaches to such property within ninety (90) days of the acquisition or improvement thereof and attaches solely to the property so acquired or improved, and (iii) the replacement, extension or renewal of a Lien permitted by one of the foregoing clauses (i) or (ii) in the same property subject thereto arising out of the extension, renewal or replacement of the Debt secured thereby (without increase in the amount thereof); A (e) A A A Liens relating to litigation bonds and attachments, appeal bonds, judgments and other similar Liens arising in connection with any judgment or award that is not an Event of Default hereunder; A (f) A A A easements, rights of way, restrictions, minor defects or irregularities in title and other similar Liens not interfering in any material respect with the ordinary conduct of the business of Borrower or any Subsidiary; A (g) A A A Liens arising under the Loan Documents; A (h) A A A any interest or title of a licensor, sublicensee, lessor or sublessor under any license, lease, sublicense or sublease agreement entered into in the normal course of business, only to the extent limited to the item licensed or leased; A (i) A A A (i) Liens of a collection bank arising under Section 4-210 of the Uniform Commercial Code on items in the course of collection and (ii) customary set off rights of deposit banks with respect to deposit accounts maintained at such deposit banks or which are contained in standard agreements for the opening of an account with a bank; A (j) A A A Liens arising from precautionary filings of financing statements under the Uniform Commercial Code or similar legislation of any applicable jurisdiction in respect of operating leases permitted hereunder and entered into by a Loan Party in the ordinary course of business; A (k) A A A Liens attaching to cash earned money deposits in connection with any letter of intent or purchase agreement permitted hereunder or indemnification other post-closing escrows or holdbacks; A (l) A A A Liens incurred with respect to Hedging Obligations incurred for bona fide hedging purposes and not for speculation; A (m) A A A Liens to secure obligations of a Loan Party to another Loan Party; and A (n) A A A Liens arising out of conditional sale, title retention, consignment or similar arrangements for the sale of goods in the ordinary course of business. A -54- A A 7.3A A A Dividends; Redemption of Equity Interests. A Not (a) declare, pay or make any dividend or distribution on any Equity Interests or other securities or ownership interests, (b) A A apply any of its funds, property or assets to the acquisition, redemption or other retirement of any Equity Interests or other securities or interests or of any options to purchase or acquire any of the foregoing, (c) A A otherwise make any payments, dividends or distributions to any member, manager, managing member, stockholder, director or other equity owner in such Person A A s capacity as such other than in compliance with Section 7.7 hereof, or (d) A A make any payment of any management, service or related or similar fee to any Affiliate or holder of Equity Interests of Borrower other than in compliance with Section 7.7 hereof. A 7.4A A A Mergers; Consolidations; Asset Sales. A (a) A A A Not be a party to any amalgamation or any other form of Division, merger or consolidation, unless agreed to by Agent in its commercially reasonable discretion, nor permit any other Loan Party to be a party to any Division, amalgamation or any other form of merger or consolidation, unless agreed to by Agent in its reasonable discretion. Notwithstanding the foregoing, in the event that Agent withholds its approval under this Section 7.4 for any reason, Borrower may prepay all of its obligations under this Agreement without the payment of any prepayment penalty or premium described in Section 2.8 of this Agreement and proceed with such transaction. A (b) A A A Not, and not permit any other Loan Party to, sell, transfer, dispose of, convey, lease or license any of its real or personal property assets or Equity Interests, except for (i) sales of Inventory in the ordinary course of business for at least fair market value, (ii) transfers, destruction or other disposition of obsolete or worn-out assets in the ordinary course of business and (iii) any other sales and dispositions of assets (excluding (A) any Equity Interests of Borrower or any Subsidiary or (B) sales of Inventory described in clause (i) above) for at least fair market value (as determined by the Board of Directors of Borrower) so long as the net book value of all assets sold or otherwise disposed of in any Fiscal Year does not exceed \$250,000 with respect to sales and dispositions made pursuant to this clause (iii), (iv) sales and dispositions to Loan Parties, (v) leases, licenses, subleases and sublicenses entered into in the ordinary course of business, (vi) sales and exchanges of Cash Equivalent Investments to the extent otherwise permitted hereunder, (vii) Liens expressly permitted under Section 7.2 and transactions expressly permitted by clause (a) or Section 7.10, (viii) sales or issuances of Equity Interests by Borrower, (ix) issuances of Equity Interests by any Loan Party to any other Loan Party, (x) dispositions in the ordinary course of business consisting of the abandonment of intellectual property rights which, in the reasonable good faith determination of Borrower, are not material to the conduct of the business of the Loan Parties, (xi) a cancellation of any intercompany Debt among the Loan Parties, (xii) a disposition which constitutes an insured event or pursuant to a condemnation, expropriation, A A eminent domain A A or similar proceeding, (xiii) sales and dispositions among Subsidiaries of Borrower, and (xiv) exchanges of existing equipment for new equipment that is substantially similar to the equipment being exchanged and that has a value equal to or greater than the equipment being exchanged. A -55- A A (c) A A A Notwithstanding any provision in this Agreement or any other Loan Documents to the contrary, the prior consent of Agent shall not be required in connection with the licensing or sublicensing of Intellectual Property pursuant to collaborations, licenses or other strategic transactions with third parties executed (i) in the ordinary course of a Loan Party A A s business, (ii) on an arms-length basis and (iii) prior to the occurrence of an Event of Default. A 7.5A A A Modification of Organizational Documents. A Not permit the charter, by-laws or other organizational documents of Borrower or any other Loan Party to be amended or modified in any way which could reasonably be expected to materially and adversely affect the interests of Agent or any Lender. An amendment to Borrower A A s certificate of incorporation to increase Borrower A A s authorized capital stock shall not be deemed to adversely affect the interests of Agent or any Lender. A 7.6A A A Use of Proceeds. A Use the proceeds of the Loans solely to refinance the Prior Debt, if any, and otherwise for working capital, for fees and expenses related to the negotiation, execution, delivery and closing of this Agreement and the other Loan Documents and the transactions contemplated hereby and thereby and for other general business purposes of Borrower and its Subsidiaries, and not use any proceeds of any Loan or permit any proceeds of any Loan to be used, either directly or indirectly, for the purpose, whether immediate, incidental or ultimate, of A A purchasing or carrying A A any Margin Stock. A 7.7A A A Transactions with Affiliates. A Not, and not permit any other Loan Party to, enter into, or cause, suffer or permit to exist any transaction, arrangement or contract with any of its other Affiliates, which is on terms which are less favorable than are obtainable from any Person which is not one of its Affiliates, other than (i) reasonable compensation and indemnities to, benefits for, reimbursement of expenses of, and employment arrangements with, officers, employees and directors in the ordinary course of business, (ii) transactions among Loan Parties and (iii) transactions pursuant to agreements in existence on the Closing Date and set forth on Schedule 7.7. A 7.8A A A Inconsistent Agreements. A Not, and not permit any other Loan Party to, enter into any agreement containing any provision which would (a) A A be violated or breached by any borrowing by Borrower hereunder or by the performance by Borrower or any other Loan Party of any of its Obligations hereunder or under any other Loan Document, (b) A A prohibit Borrower or any other Loan Party from granting to Agent and Lenders a Lien on any of its assets or (c) A A create or permit to exist or become effective any encumbrance or restriction on the ability of any other Loan Party to (i) A A pay dividends or make other distributions to Borrower or any other Subsidiary, or pay any Debt owed to Borrower or any other Subsidiary, (ii) A A make loans or advances to Borrower or any other Loan Party or (iii) A A transfer any of its assets or properties to Borrower or any other Loan Party, other than, in the cases of clauses (b) and (c), (A) A A restrictions or conditions imposed by any agreement relating to purchase money Debt, Capital Leases and other secured Debt or to leases and licenses permitted by this Agreement if such restrictions or conditions apply only to the property or assets securing such Debt or the property leased or licensed, (B) A A customary provisions in leases and other contracts restricting the assignment thereof, (C) A A restrictions and conditions imposed by law, and (D) A A customary provisions in contracts for the disposition of any assets; provided that the restrictions in any such contract shall apply only to

the assets or Subsidiary that is to be disposed of and such disposition is permitted hereunder. A -56- A A 7.9A A A Business Activities. A Not, and not permit any other Loan Party to, engage in any line of business other than the businesses engaged in on the Closing Date and businesses reasonably related thereto. Not, and not permit any other Loan Party to, issue any Equity Interest other than (a) Equity Interests of Borrower that do not require any cash dividends or other cash distributions to be made prior to the Obligations being Paid in Full, (b) any issuance by a Subsidiary to Borrower or another Subsidiary in accordance with Section 7.4 or Section 7.10, or (c) any issuance of directors' qualifying shares as required by applicable law. A 7.10A A A Investments. A Not, and not permit any other Loan Party to, make or permit to exist any Investment in any other Person, except the following: (a) A A A The creation of any Wholly-Owned Subsidiary and contributions by Borrower to the capital of any Wholly-Owned Subsidiary of Borrower, so long as the recipient of any such contribution has guaranteed the Obligations and such guaranty is secured by a pledge of all of its equity interests and substantially all of its real and personal property, in each case in accordance with Section 6.8; A (b) A A A Cash Equivalent Investments; A (c) A A A Bank deposits in the ordinary course of business; A (d) A A A Investments listed on Schedule 7.10 as of the Closing Date, together with any roll-over or reinvestment of such Investments; A (e) A A A any purchase or other acquisition by Borrower or any Wholly-Owned Subsidiary of Borrower of the assets or equity interests of any Subsidiary of Borrower; A (f) A A A transactions among Loan Parties permitted by Section 7.4; A (g) A A A Hedging Obligations permitted under Section 7.1(d); A (h) A A A advances given to employees and directors in existence as of the Closing Date and as listed on Schedule 7.10, which amounts shall not be increased without Agent's prior written consent in its commercially-reasonable discretion; A (i) A A A lease, utility and other similar deposits made in the ordinary course of business and trade credit extended in the ordinary course of business; A -57- A A (j) A A A Investments consisting of the non-cash portion of the consideration received in respect of Dispositions permitted hereunder; A (k) A A A Investments permitted by Borrower or any Loan Party as a result of the receipt of insurance and/or condemnation or expropriation proceeds in accordance with the Loan Documents; and A (l) A A A Investments (i) received as a result of the bankruptcy or reorganization of any Person or taken in settlement of or other resolution of claims or disputes or (ii) in securities of customers and suppliers received in connection with the bankruptcy or reorganization of, or settlement of delinquent accounts and bona fide disputes with, customers and suppliers, and, in each case, extensions, modifications and renewals thereof. A 7.11A A A Restriction of Amendments to Certain Documents. A Not, nor permit any Loan Party to, amend or otherwise modify in any material manner, or waive any rights under, any provisions of any of the Material Contracts (or any replacements thereof) set forth on Schedule 7.11 hereto (as such schedule may be updated by Agent from time to time to include any material contracts, licenses, agreements or similar arrangements to those described on such Schedule as of the Closing Date that are entered into by a Loan Party from time to time after the Closing Date). A 7.12A A A Fiscal Year. A Not change its Fiscal Year. A 7.13A A A Financial Covenants A 7.13.1A A A Minimum Consolidated Unencumbered Liquid Assets. A Not permit the Consolidated Unencumbered Liquid Assets to be less than as \$1,000,000 as of any date of determination. A -58- A A 7.13.1A A A Minimum Aggregate Revenue. A Not permit the Aggregate Revenue for the applicable period set forth in the table below to be less than the applicable amount set forth in the table below for such period: A Minimum Aggregate Revenue as of the end of: Twelve (12) month period ending on September 30, 2024 \$27,020,000 Twelve (12) month period ending on December 31, 2024 \$28,498,000 Twelve (12) month period ending on March 31, 2025 \$30,196,000 Twelve (12) month period ending on June 30, 2025 \$32,325,000 Twelve (12) month period ending on September 30, 2025 \$35,495,000 Twelve (12) month period ending on December 31, 2025 and the last day of each Fiscal Quarter thereafter \$39,607,000 A 7.14A A A Deposit Accounts. A Not, and not permit any other Loan Party, to maintain or establish any new Deposit Accounts other than (a) Exempt Accounts and (b) the Deposit Accounts set forth on Schedule 7.14 (which Deposit Accounts constitute all of the Deposit Accounts, securities accounts or other similar accounts maintained by the Loan Parties as of the Closing Date) without prior written notice to Agent. Borrower or such other applicable Loan Party and the bank or other financial institution at which the account is to be opened after the Closing Date shall promptly enter into an Account Control Agreement, in form and substance reasonably satisfactory to Agent. A 7.15A A A Subsidiaries. A Not, and not permit any other Loan Party to, in each case without the prior written consent of Agent in its sole discretion, establish or acquire any Subsidiary unless (i) no Default or Event of Default has occurred and is continuing or would result therefrom, (ii) such Subsidiary shall have assumed and joined each Loan Document as a Loan Party pursuant to documentation acceptable to Agent in its commercially-reasonable discretion and (iii) all other Loan Parties shall have reaffirmed all Obligations as well as all representations and warranties under the Loan Documents (except to the extent such representations and warranties specifically relate to a prior date only). A -59- A A 7.16A A A Regulatory Matters. A To the extent that any of the following would reasonably be expected to result in a Material Adverse Effect, not, and not permit any other Loan Party to, (i) make, and use commercially reasonable efforts to not permit any officer, employee or agent of any Loan Party to make, any untrue statement of material fact or fraudulent statement to the FDA or any Governmental Authority; fail to disclose a material fact required to be disclosed to the FDA or any Governmental Authority; or commit a material act, make a material statement, or fail to make a statement in breach of CLIA or that could otherwise reasonably be expected to provide the basis for CMS or any Governmental Authority to undertake action against such Loan Party, (ii) conduct any clinical studies in the United States or sponsor the conduct of any clinical research in the United States, (iii) introduce into commercial distribution any FDA Products which are, upon their shipment, adulterated or misbranded in violation of 21 U.S.C. A 331, (iv) make, and use commercially reasonable efforts to not permit any officer, employee or agent of any Loan Party to make, any untrue statement of material fact or fraudulent statement to the FDA or any other Governmental Authority; fail to disclose a material fact required to be disclosed to the FDA or any other Governmental Authority; or commit a material act, make a material statement, or fail to make a statement in breach of the FD&C Act or that could otherwise reasonably be expected to provide the basis for the FDA or any other Governmental Authority to invoke its policy respecting fraud, Untrue Statements of Material Facts, Bribery, and Illegal Gratuities, as set forth in 56 Fed. Reg. 46191 (September 10, 1991), or (v) otherwise incur any material liability (whether actual or contingent) for failure to comply with Health Care Laws. A 7.17A A A Name; Permits; Dissolution; Insurance Policies; Disposition of Collateral; Taxes; Trade Names. A Borrower shall not, nor shall it permit any Loan Party to, (a) change its jurisdiction of organization or change its corporate name without thirty (30) calendar days prior written notice to Agent, (b) amend, alter, suspend, terminate or make provisional in any material way, any Permit, the suspension, amendment, alteration or termination of which could reasonably be expected to be, have or result in a Material Adverse Effect without the prior written consent of Agent, which consent shall not be unreasonably withheld, (c) wind up, liquidate or dissolve (voluntarily or involuntarily) or commence or suffer any proceedings seeking or that would result in any of the foregoing, (d) amend, modify, restate or change any insurance policy in a manner adverse to Agent or Lenders or otherwise allow its aggregate products liability insurance coverage to be less than an amount that is commercially reasonable and consistent with customary industry practices, (e) engage, directly or indirectly, in any business other than the business it is engaged in on the Closing Date and/or sell all or any material portion of its assets without Agent's prior written approval in its commercially-reasonable discretion, (f) change its federal tax employer identification number or similar tax identification number under the relevant jurisdiction or establish new or additional trade names without providing not less than thirty (30) days advance written notice to Agent, or (g) revoke, alter or amend any Tax Information Authorization (on IRS Form 8821 or otherwise) or other similar authorization mandated by the relevant Governmental Authority given to any Lender. A 7.18A A A Truth of Statements. A Borrower shall not knowingly furnish to Agent or any Lender any certificate or other document that contains any untrue statement of a material fact or that omits to state a material fact necessary to make it not misleading in light of the circumstances under which it was furnished. A -60- A A Section 8A A A Events of Default; Remedies. A 8.1A A A Events of Default. A Each of the following shall constitute an Event of Default under this Agreement: A 8.1.1A A A Non-Payment of Credit. A (a) Default in the payment when due of all outstanding Obligations on the Termination Date; (b) default in the payment of any Revenue-Based Payment on or before the applicable Payment Date; or (c) without duplication of clause (b) hereof, default, and continuance thereof for five (5) Business Days, in the payment when due of any interest, fee, or other amount payable by any Loan Party hereunder or under any other Loan Document. A 8.1.2A A A Default Under Other Debt. A Any default shall occur under the terms applicable to any Debt of any Loan Party (excluding the Obligations) in an aggregate principal amount (for all such Debt so affected and including undrawn committed or available amounts and amounts owing to all creditors under any combined or syndicated credit arrangement) exceeding \$250,000. A 8.1.3A A A Bankruptcy; Insolvency. A (a) A A A Any Loan Party shall (i) be unable to pay its debts generally as they become due, (ii) file a petition under any insolvency statute, (iii) make a general assignment for the benefit of its creditors, (iv) commence a proceeding for the appointment of a receiver, trustee, liquidator or conservator of itself or of the whole or any substantial part of its property or shall otherwise be dissolved or liquidated, or (v) make an application or commence a proceeding seeking reorganization or liquidation or similar relief under any Debtor Relief Law or any other applicable law; or A (b) A A A (i) a court of competent jurisdiction shall (A) enter an order, judgment or decree appointing a custodian, receiver, trustee, liquidator or conservator of any Loan Party or the whole or any substantial part of any of Loan Party's properties, which shall continue unstayed and in effect for a period of ninety (90) calendar days, (B) approve a petition or claim filed against any Loan Party seeking reorganization, liquidation, appointment of a receiver, interim receiver, liquidator, conservator, trustee or special manager or similar relief under any Debtor Relief Law or any other applicable law, which is not dismissed within ninety (90) calendar days or, (C) under the provisions of any Debtor Relief Law or other applicable law or statute, assume custody or control of any Loan Party or of the whole or any substantial part of any of Loan Party's properties, which is not irrevocably relinquished within ninety (90) calendar days, or (ii) there is commenced against any Loan Party any proceeding or petition seeking reorganization, liquidation or similar relief under any Debtor Relief Law or any other applicable law or statute, which (A) is not unconditionally dismissed within ninety (90) calendar days after the date of commencement, or (B) is with respect to which Borrower takes any action to indicate its approval or consent. A -61- A A 8.1.4A A A Non-Compliance with Loan Documents. A (a) Any failure by Borrower to comply with or to perform any covenant set forth in Section 7; or (b) failure by any Loan Party to comply with or to perform any other provision of this Agreement or any other Loan Document applicable to it (and not constituting an Event of Default under any other provision of this Section 8) and continuance of such failure described in this clause (b) for thirty (30) days after the earlier of any Loan Party becoming aware of such failure or notice thereof to Borrower from Agent or any Lender. A 8.1.5A A A Representations; Warranties. A Any representation or warranty made by any Loan Party herein or any other Loan Document is false or misleading in any material respect when made, or any schedule, certificate, financial statement, report, notice or other writing furnished by any Loan Party to Agent or any Lender in connection herewith is false or misleading in any material respect on the date as of which the facts therein set forth are stated or certified. A 8.1.6A A A Pension Plans. A (a) Institution of any steps by any Person to terminate a Pension Plan if as a result of such termination any Loan Party or any member of the Controlled Group could be required to make a contribution to such Pension Plan, or could incur a liability or obligation to such Pension Plan, in excess of \$250,000; (b) a contribution failure occurs with respect to any Pension Plan sufficient to give rise to a Lien under Section 303(k) of ERISA securing obligations in excess of \$250,000; or (c) A there shall occur any withdrawal or partial withdrawal from a Multiemployer Pension Plan and the withdrawal liability (without un-accrued interest) to Multiemployer Pension Plans as a result of such withdrawal (including any outstanding withdrawal liability that Borrower or any other Loan Party or any member of the Controlled Group have incurred on the date of such withdrawal) exceeds \$250,000. A 8.1.7A A A Judgments. A Final judgments which exceed an aggregate of \$250,000 (to the extent not adequately covered by insurance as to which the insurance company has not disclaimed liability (provided that customary reservation of rights letters shall not be deemed to be disclaimers of liability)) shall be rendered against any Loan Party and shall not have been paid, discharged or vacated or had execution thereof stayed pending appeal within thirty (30) calendar days after entry or filing of such judgments. A 8.1.8A A A Invalidity of Loan Documents or Liens. A (a) A A A Any Loan Document shall cease to be in full force and effect otherwise in accordance with its express terms that results in a material diminution of the rights and remedies afforded to Agent and/or Lenders or any other secured parties thereunder; (b) any Loan Party (or any Person by, through or on behalf of any Loan Party) shall contest in any manner the validity, binding nature or enforceability of any Loan Document; or (c) any Lien created pursuant to any Loan Document ceases to constitute a valid first priority perfected Lien (subject to Permitted Liens) on any material portion of the Collateral in accordance with the terms thereof, or Agent ceases to have a valid perfected first priority security interest (subject to Permitted Liens) in any material portion of the Collateral pledged to Agent, for the benefit of Agent and Lenders, pursuant to the Collateral Documents. A -62- A A 8.1.9A A A Invalidity of Subordination Provisions. A Any subordination provision in any intercreditor agreement shall cease to be in full force and effect, or any Loan Party shall contest in any manner the validity, binding nature or enforceability of any such provision. A 8.1.10A A A Change of Control. A A Change of Control not otherwise permitted pursuant to Section 7.4 above shall occur that does not result in the payment in full of all Obligations hereunder in accordance with Section 2.8.3. A 8.1.11A A A Certificate Withdrawals, Adverse Test or Audit Results, and Other Matters. A (a) The institution of any proceeding by FDA, CMS, or any other Governmental Authority to order the withdrawal of any Product or Product category or Service or Service category from the market or to enjoin Borrower or any of its Affiliates from manufacturing, marketing, selling, distributing, or otherwise providing any Product or Product category or Service or Service category that could reasonably be expected to have a Material Adverse Effect, (b) the institution of any action or proceeding by DEA, FDA, CMS, or any other Governmental Authority to revoke, suspend, reject, withdraw, limit, or restrict any Required Permit held by Borrower or any of its Affiliates or any of its representatives, which, in each case, could reasonably be expected to have a Material Adverse Effect, (c) the commencement of any enforcement action against Borrower or any of its Affiliates by DEA, FDA, CMS, or any other Governmental Authority that could reasonably be expected to have a Material Adverse Effect, (d) the recall of any Products or Service from the market, the voluntary withdrawal of any Products or Service from the market, or actions to discontinue the sale of any Products or Service that could reasonably be expected to have a Material Adverse Effect, (e) the occurrence of adverse test, audit, or inspection results in connection with a Product or Service which could reasonably be expected to have a Material Adverse Effect, or (f) the occurrence of any event described in clauses (a) through (e) above that would otherwise cause Borrower to be excluded from participating in any federal, provincial, state or local health care programs under Section 1128 of the Social Security Act or any similar law or regulation. A 8.1.12A A A Material Adverse Effect. A Any Material Adverse Effect shall occur that is not otherwise provided for in this Section 8.1. A 8.2A A A Remedies. A (a) A A A If any Event of Default described in Section 8.1.3 shall occur, the Loan and all other Obligations shall become immediately due and payable without presentment, demand, protest or notice of any kind; and, if any other Event of Default shall occur and be continuing, Agent may, and upon the written request of Required Lenders shall, declare all or any part of the Loans and other Obligations to be due and payable, whereupon the Loans and other Obligations (including without limitation the Exit Fee and any amounts due pursuant to Section 2.8.2 hereof, payable with respect thereto) shall become immediately due and payable (in whole or in part, as applicable), all without presentment, demand, protest or notice of any kind. Agent shall use commercially reasonable efforts to promptly advise Borrower of any such declaration, but failure to do so shall not impair the effect of such declaration. A -63- A A (b) A A A In addition to the acceleration provisions set forth in Section 8.2(a) above, upon the occurrence and continuation of an Event of Default, Agent may (or shall at the request of Required Lenders) exercise any and all rights, options and remedies provided for in any Loan Document, under the Uniform Commercial Code, any other applicable foreign or domestic laws or otherwise at law or in equity, including, without limitation, the right to (i) apply any property of Borrower held by Agent to reduce the Obligations, (ii) foreclose the Liens created under the Loan Documents, (iii) realize upon, take possession of and/or sell any Collateral or securities pledged, with or without judicial process, (iv) exercise all rights and powers with respect to the Collateral as Borrower might exercise, (v) collect and send notices regarding the Collateral, with or without judicial process, (vi) by its own means or with judicial assistance, enter any premises at which Collateral and/or pledged securities are located, or render any of the foregoing unusable or dispose of the Collateral and/or pledged securities on such premises without any liability for rent, storage, utilities, or other sums, and Borrower shall not resist or interfere with such action, (vii) at Borrower's expense, require that all or any part of the Collateral be assembled and made available to Agent, for the benefit of Agent and Lenders, or Required Lenders at any place reasonably designated by Required Lenders in their sole discretion and/or relinquish or abandon any Collateral or securities pledged or any Lien thereon. A (c) A A A The enumeration of any rights and remedies in any Loan Document is not intended to be exhaustive, and all rights and remedies of Agent and Lenders described in any Loan Document are cumulative and are not alternative to or exclusive of any other rights or remedies which Agent and Lenders otherwise may have. The partial or complete exercise of any right or remedy shall not preclude any other further exercise of such or any other right or remedy. A (d) A A A Notwithstanding any provision of any Loan Document, Agent, in its sole discretion shall have the right, but not any obligation, at any time that Loan Parties fail to do so, subject to any applicable cure periods permitted by or otherwise set forth in the Loan Documents, and from time to time, without prior notice, to: (i) discharge (at Borrower's expense) taxes or Liens affecting any of the Collateral that have not been paid in violation of any Loan Document or that jeopardize Agent's Lien priority in the Collateral; or (ii) make any other payment (at Borrower's expense) for the administration, servicing, maintenance, preservation or protection of the Collateral (each such advance or payment set forth in clauses (i) and (ii) herein, a "Protective Advance"). Agent shall be

reimbursed for all Protective Advances pursuant to Section 2.9.1(b) and/or Section 2.10, as applicable, and any Protective Advances shall bear interest at the Default Rate from the date such Protective Advance is paid by Agent until it is repaid. No Protective Advance by Agent shall be construed as a waiver by Agent, or any Lender of any Default, Event of Default or any of the rights or remedies of Agent or any Lender under any Loan Document. -64- A Section 9A A A Agent. A 9.1A A A Appointment; Authorization. A Each Lender hereby irrevocably appoints, designates and authorizes Agent to take such action on its behalf under the provisions of this Agreement and each other Loan Document and to exercise such powers and perform such duties as are expressly delegated to it by the terms of this Agreement or any other Loan Document, together with such powers as are reasonably incidental thereto. Notwithstanding any provision to the contrary contained elsewhere in this Agreement or in any other Loan Document, Agent shall not have any duty or responsibility except those expressly set forth herein, nor shall Agent have or be deemed to have any fiduciary relationship with any Lender, and no implied covenants, functions, responsibilities, duties, obligations or liabilities shall be read into this Agreement or any other Loan Document or otherwise exist against Agent. A 9.2A A A Delegation of Duties. A Agent may execute any of its duties under this Agreement or any other Loan Document by or through agents, employees or attorneys-in-fact and shall be entitled to advice of counsel concerning all matters pertaining to such duties. Agent shall not be responsible for the negligence or misconduct of any agent or attorney-in-fact that it selects with reasonable care. A 9.3A A A Limited Liability. A None of Agent or any of its Affiliates, directors, officers, employees or agents shall (a) be liable for any action taken or omitted to be taken by any of them under or in connection with this Agreement or any other Loan Document or the transactions contemplated hereby (except to the extent resulting from its own gross negligence or willful misconduct as determined by a court of competent jurisdiction), or (b) be responsible in any manner to any Lender for any recital, statement, representation or warranty made by any Loan Party or Affiliate of any Loan Party, or any officer thereof, contained in this Agreement or in any other Loan Document, or in any certificate, report, statement or other document referred to or provided for in, or received by Agent under or in connection with, this Agreement or any other Loan Document, or the validity, effectiveness, genuineness, enforceability or sufficiency of this Agreement or any other Loan Document (or the creation, perfection or priority of any Lien or security interest therein), or for any failure of any Loan Party or any other party to any Loan Document to perform its Obligations hereunder or thereunder. Agent shall not be under any obligation to any Lender to ascertain or to inquire as to the observance or performance of any of the agreements contained in, or conditions of, this Agreement or any other Loan Document, or to inspect the properties, books or records of any Loan Party or Affiliate of any Loan Party. A -65- A 9.4A A A Reliance. A Agent shall be entitled to rely, and shall be fully protected in relying, upon any writing, resolution, notice, consent, certificate, affidavit, letter, telegram, facsimile, telex or telephone message, statement or other document believed by it to be genuine and correct and to have been signed, sent or made by the proper Person or Persons, and upon advice and statements of legal counsel (including counsel to any Loan Party), independent accountants and other experts selected by Agent. Agent shall be fully justified in failing or refusing to take any action under this Agreement or any other Loan Document unless it shall first receive such advice or concurrence of Required Lenders (or all Lenders if expressly required hereunder) as it deems appropriate and, if it so requests, confirmation from Lenders of their obligation to indemnify Agent against any and all liability and expense which may be incurred by it by reason of taking or continuing to take any such action. Agent shall in all cases be fully protected in acting, or in refraining from acting, under this Agreement or any other Loan Document in accordance with a request or consent of Required Lenders (or all Lenders if expressly required hereunder) and such request and any action taken or failure to act pursuant thereto shall be binding upon each Lender. A 9.5A A A Notice of Default. A Agent shall not be deemed to have knowledge or notice of the occurrence of any Event of Default or Default except with respect to defaults in the payment of principal, interest and fees required to be paid to Agent for the account of Lenders, unless Agent shall have received written notice from a Lender or Borrower referring to this Agreement, describing such Event of Default or Default and stating that such notice is a notice of default. A Agent will notify Lenders of its receipt of any such notice or any such default in the payment of principal, interest and fees required to be paid to Agent for the account of Lenders. Agent shall take such action with respect to such Event of Default or Default as may be requested by Required Lenders in accordance with Section 8.2; provided that unless and until Agent has received any such request, Agent may (but shall not be obligated to) take such action, or refrain from taking such action, with respect to such Event of Default or Default as it shall deem advisable or in the best interest of Lenders. A 9.6A A A Credit Decision. A Each Lender acknowledges that Agent has not made any representation or warranty to it, and that no act by Agent hereafter taken, including any review of the affairs of Borrower and the other Loan Parties, shall be deemed to constitute any representation or warranty by Agent to any Lender. Each Lender represents to Agent that it has, independently and without reliance upon Agent and based on such documents and information as it has deemed appropriate, made its own appraisal of and investigation into the business, prospects, operations, property, financial and other condition and creditworthiness of Borrower, and made its own decision to enter into this Agreement and to extend credit to Borrower hereunder. Each Lender also represents that it will, independently and without reliance upon Agent and based on such documents and information as it shall deem appropriate at the time, continue to make its own credit analysis, appraisals and decisions in taking or not taking action under this Agreement and the other Loan Documents, and to make such investigations as it deems necessary to inform itself as to the business, prospects, operations, property, financial and other condition and creditworthiness of the Loan Parties. Except for notices, reports and other documents expressly herein required to be furnished to Lenders by Agent, Agent shall not have any duty or responsibility to provide any Lender with any credit or other information concerning the business, prospects, operations, property, financial or other condition or creditworthiness of any Loan Party which may come into the possession of Agent. A -66- A 9.7A A A Indemnification. A Whether or not the transactions contemplated hereby are consummated, each Lender shall indemnify upon demand Agent and its Affiliates, directors, officers, employees and agents (to the extent not reimbursed by or on behalf of Borrower and without limiting the obligation of Borrower to do so), based on such Lender's Pro Rata Term Loan Share, from and against any and all actions, causes of action, suits, losses, liabilities, damages and expenses, including Legal Costs, except to the extent any thereof result from the applicable Person's own gross negligence or willful misconduct, as determined by a court of competent jurisdiction. Without limitation of the foregoing, each Lender shall reimburse Agent upon demand for its ratable share of any costs or out-of-pocket expenses (including Legal Costs) incurred by Agent in connection with the preparation, execution, delivery, administration, modification, amendment or enforcement (whether through negotiations, legal proceedings or otherwise) of, or legal advice in respect of rights or responsibilities under, this Agreement, any other Loan Document, or any document contemplated by or referred to herein, to the extent that Agent is not reimbursed for such expenses by or on behalf of Borrower. The undertaking in this Section 9.7 shall survive repayment of the Loans, cancellation of the Notes, any foreclosure under, or modification, release or discharge of, any or all of the Collateral Documents, termination of this Agreement and the resignation or replacement of Agent. A 9.8A A A Agent Individually. A SWK and its Affiliates may make loans to, issue letters of credit for the account of, accept deposits from, acquire equity interests in and generally engage in any kind of banking, trust, financial advisory, underwriting or other business with any Loan Party and any Affiliate of any Loan Party as though SWK were not Agent hereunder and without notice to or consent of any Lender. Each Lender acknowledges that, pursuant to such activities, SWK or its Affiliates may receive information regarding Loan Parties or their Affiliates (including information that may be subject to confidentiality obligations in favor of any such Loan Party or such Affiliate) and acknowledge that Agent shall be under no obligation to provide such information to them. With respect to their Loans (if any), SWK and its Affiliates shall have the same rights and powers under this Agreement as any other Lender and may exercise the same as though SWK were not Agent, and the terms of Lender's include SWK and its Affiliates, to the extent applicable, in their individual capacities. A 9.9A A A Successor Agent. A Agent may resign as Agent at any time upon 30 days' prior notice to Lenders and Borrower (unless during the existence of an Event of Default such notice is waived by Required Lenders). If Agent resigns under this Agreement, Required Lenders shall, with (so long as no Event of Default exists) the consent of Borrower (which shall not be unreasonably withheld or delayed), appoint from among Lenders a successor agent for Lenders. If no successor agent is appointed prior to the effective date of the resignation of Agent, Agent may appoint, on behalf of, and after consulting with Lenders and (so long as no Event of Default exists) Borrower, a successor agent. Upon the acceptance of its appointment as successor agent hereunder, such successor agent shall succeed to all the rights, powers and duties of the retiring Agent and the term "Agent" shall mean such successor agent, and the retiring Agent's appointment, powers and duties as Agent shall be terminated. After any retiring Agent's resignation hereunder as Agent becomes effective, the provisions of this Section 9 and Sections 10.4 and 10.5 shall continue to inure to its benefit as to any actions taken or omitted to be taken by it while it was Agent under this Agreement. If no successor agent has accepted appointment as Agent by the date which is thirty (30) days following a retiring Agent's notice of resignation, the retiring Agent's resignation shall nevertheless thereupon become effective and Lenders shall perform all of the duties of Agent hereunder until such time, if any, as Required Lenders appoint a successor agent as provided for above; provided that in the case of any collateral security held by Agent for the benefit of Agent and Lenders under any of the Loan Documents, the retiring Agent shall continue so to hold such collateral security until such time as a successor Agent is appointed and the provisions of this Section 9 and Sections 10.4 and 10.5 shall continue to inure to its benefit so long as retiring Agent shall continue to so hold such collateral security. Upon the acceptance of a successor's appointment as Agent hereunder, the retiring Agent shall be discharged from all of its duties and obligations hereunder or under the other Loan Documents in respect of the Collateral. A -67- A 9.10A A A Collateral and Guarantee Matters. A Lenders irrevocably authorize Agent, at its option and in its discretion, (a) to release any Lien granted to or held by Agent under any Collateral Document (i) when all Obligations have been Paid in Full; (ii) constituting property sold or to be sold or disposed of as part of or in connection with any sale or other disposition permitted hereunder (including by consent, waiver or amendment and it being agreed and understood that Agent may conclusively rely without further inquiry on a certificate of an officer of Borrower as to the sale or other disposition of property being made in compliance with this Agreement); or (iii) subject to Section 10.1, if approved, authorized or ratified in writing by Required Lenders; (b) notwithstanding Section 10.1(a)(ii) hereof to release any party from its guaranty under the Guarantee and Collateral Agreement (i) when all Obligations have been Paid in Full or (ii) if such party was sold or is to be sold or disposed of as part of or in connection with any disposition permitted hereunder (including by consent, waiver or amendment and it being agreed and understood that Agent may conclusively rely without further inquiry on a certificate of an officer of Borrower as to the sale or other disposition being made in compliance with this Agreement); or (c) to subordinate its interest in any Collateral to any holder of a Lien on such Collateral which is permitted by Section 7.2(d) (it being understood that Agent may conclusively rely on a certificate from Borrower in determining whether the Debt secured by any such Lien is permitted by Section 7.1). Upon request by Agent at any time, Lenders will confirm in writing Agent's authority to release, or subordinate its interest in, particular types or items of Collateral pursuant to this Section 9.10. A Agent shall release any Lien granted to or held by Agent under any Collateral Document (i) when all Obligations have been Paid in Full, (ii) in respect of property sold or to be sold or disposed of as part of or in connection with any sale or other disposition permitted hereunder (it being agreed and understood that Agent may conclusively rely without further inquiry on a certificate of an officer of Borrower as to the sale or other disposition of property being made in compliance with this Agreement) or (iii) subject to Section 10.1, if directed to do so in writing by Required Lenders. A In furtherance of the foregoing, Agent agrees to execute and deliver to Borrower, at Borrower's expense, such termination and release documentation as Borrower may reasonably request to evidence a Lien release that occurs pursuant to terms of this Section 9.10. A -68- A 9.11A A A Intercreditor Agreements. A Each Lender hereby irrevocably appoints, designates and authorizes Agent to enter into one or more intercreditor agreements in relation to any other Debt of Borrower entered into in accordance with this Agreement or as otherwise approved by Required Lenders, on its behalf and to take such action on its behalf under the provisions of any such agreement (subject to the last sentence of this Section 9.11). Each Lender further agrees to be bound by the terms and conditions of any such intercreditor agreement. Each Lender hereby authorizes Agent to issue blockages notices in connection with any such Debt of Borrower and such intercreditor agreement, or any replacement intercreditor agreement, in its discretion or, at the direction of Required Lenders. A 9.12A A A Actions in Concert. A For the sake of clarity, each Lender hereby agrees with each other Lender that no Lender shall take any action to protect or enforce its rights arising out of this Agreement, the Notes or any other Loan Document (including exercising any rights of set-off) without first obtaining the prior written consent of Agent and Required Lenders, it being the intent of Lenders that any such action to protect or enforce rights under this Agreement, the Notes and the other Loan Documents shall be taken in concert and at the direction or with the consent of Agent or Required Lenders. A Section 10A A A Miscellaneous. A 10.1A A A Waiver; Amendments. A (a) A Except as otherwise expressly provided in this Agreement, no amendment, modification or waiver of, or consent with respect to, any provision of this Agreement or any of the other Loan Documents shall in any event be effective unless the same shall be in writing and signed by Borrower (with respect to Loan Documents to which Borrower is a party), by Lenders having aggregate Pro Rata Term Loan Shares of not less than the aggregate Pro Rata Term Loan Shares expressly designated herein with respect thereto or, in the absence of such express designation herein, by Required Lenders, and then any such amendment, modification, waiver or consent shall be effective only in the specific instance and for the specific purpose for which given; provided, however, that: A (i) A no such amendment, modification, waiver or consent shall, unless in writing and signed by all of the Lenders directly affected thereby, in addition to Required Lenders and Borrower, do any of the following: (A) increase any of the Commitments (provided that only the Lenders participating in any such increase of the Commitments shall be considered directly affected by such increase), (B) extend the date scheduled for payment of any principal of (except as otherwise expressly set forth below in clause (C)) or interest on the Loans or any fees or other amounts payable hereunder or under the other Loan Documents, or (C) reduce the principal amount of any Loan, the amount or rate of interest thereon (provided that Required Lenders may rescind an imposition of default interest pursuant to Section 2.6.1), or any fees or other amounts payable hereunder or under the other Loan Documents; and A -69- A (ii) A no such amendment, modification, waiver or consent shall, unless in writing and signed by all of the Lenders in addition to Borrower (with respect to Loan Documents to which Borrower is a party), do any of the following: (A) release any material guaranty under the Guarantee and Collateral Agreement or release all or substantially all of the Collateral granted under the Collateral Documents, except as otherwise specifically provided in this Agreement or the other Loan Documents, (B) change the definition of Required Lenders, (C) change any provision of this Section 10.1, (D) amend the provisions of Section 2.10.2 or Section 2.10.4, or (E) reduce the aggregate Pro Rata Term Loan Shares required to effect any amendment, modification, waiver or consent under the Loan Documents. A (b) A No amendment, modification, waiver or consent shall, unless in writing and signed by Agent, in addition to Borrower and Required Lenders (or all Lenders directly affected thereby or all of the Lenders, as the case may be, in accordance with the provisions above), affect the rights, privileges, duties or obligations of Agent (including without limitation under the provisions of Section 9), under this Agreement or any other Loan Document. A (c) A No delay on the part of Agent or any Lender in the exercise of any right, power or remedy shall operate as a waiver thereof, nor shall any single or partial exercise by any of them of any right, power or remedy preclude other or further exercise thereof, or the exercise of any other right, power or remedy. A 10.2A A A Notices. A All notices hereunder shall be in writing (including via electronic mail) and shall be sent to the applicable party at its address shown on Annex II or at such other address as such party may, by written notice received by the other parties, have designated as its address for such purpose. Notices sent by electronic mail transmission shall be deemed to have been given when sent if sent during regular business hours on a Business Day, otherwise, such deemed delivery will be effective as of the next Business Day; notices sent by mail shall be deemed to have been given five (5) Business Days after the date when sent by mail, first class postage prepaid; and notices sent by hand delivery, registered or certified mail, or overnight courier service shall be deemed to have been given when received. Borrower, Agent and Lenders each hereby acknowledge that, from time to time, Agent, Lenders and Borrower may deliver information and notices using electronic mail. A 10.3A A A Computations. A Unless otherwise specifically provided herein, any accounting term used in this Agreement shall have the meaning customarily given such term in accordance with GAAP, and all financial computations hereunder shall be computed in accordance with GAAP consistently applied. The explicit qualification of terms or computations by the phrase "in accordance with GAAP" shall in no way be construed to limit the foregoing. Notwithstanding any other provision contained herein, all terms of an accounting or financial nature used herein shall be construed, and all computations of amounts and ratios referred to herein shall be made, without giving effect to any election under Statement of Financial Accounting Standards 159 (Codification of Accounting Standards 825-10) to value any Debt or other liabilities of any Loan Party or any Subsidiary at "fair value", as defined therein. A -70- A 10.4A A A Costs; Expenses. A Borrower agrees to pay on demand the reasonable, out-of-pocket costs and expenses of (a) Agent (including Legal Costs) in connection with (i) the preparation, execution, syndication and delivery (including perfection and protection of Collateral) of this Agreement, the other Loan Documents and all other documents provided for herein or delivered or to be delivered hereunder or in connection herewith; provided Borrower's reimbursement obligations for Agent's costs and expenses incurred prior to the Closing Date shall not exceed \$125,000, (ii) the administration of the Loans and the Loan Documents, and (iii) any proposed or actual amendment, supplement or waiver to any Loan Document, and (b) Agent and Lenders (including Legal Costs) in connection with the collection of the Obligations and enforcement of this Agreement, the other Loan Documents or any

such other documents. In addition, Borrower agrees to pay and to save Agent and Lenders harmless from all liability for, any fees of Borrower's auditors in connection with any reasonable exercise by Agent and Lenders of their rights pursuant to and to the extent provided in Section 6.2. All Obligations provided for in this Section 10.4 shall survive repayment of the Loans, cancellation of the Notes, and termination of this Agreement. 10.5A Indemnification by Borrower. In consideration of the execution and delivery of this Agreement by Agent and Lenders and the agreement to extend the Commitments provided hereunder, Borrower hereby agrees to indemnify, exonerate and hold Agent, each Lender and each of the officers, directors, employees, Affiliates and agents of Agent and each Lender (each a Lender Party) free and harmless from and against any and all actions, causes of action, suits, losses, liabilities, damages and expenses, including Legal Costs (collectively, the Indemnified Liabilities), incurred by Lender Parties or any of them as a result of, or arising out of, or relating to any Loan Party or any of their respective officers, directors or agents, including, without limitation, (a) any tender offer, merger, purchase of equity interests, purchase of assets or other similar transaction financed or proposed to be financed in whole or in part, directly or indirectly, with the proceeds of any of the Loans, (b) the use, handling, release, emission, discharge, transportation, storage, treatment or disposal of any Hazardous Substance at any property owned or leased by Borrower or any other Loan Party, (c) any violation of any Environmental Laws with respect to conditions at any property owned or leased by any Loan Party or the operations conducted thereon, (d) the investigation, cleanup or remediation of offsite locations at which any Loan Party or their respective predecessors are alleged to have directly or indirectly disposed of Hazardous Substances, (e) the execution, delivery, performance or enforcement of this Agreement or any other Loan Document by any Lender Party, except to the extent any such Indemnified Liabilities result solely from the applicable Lender Party's own gross negligence or willful misconduct as finally determined by a court of competent jurisdiction in a non-appealable judgment, or (f) such Person's general operation of its business including all product liability out of or in connection with such Person's or any of its Affiliates or licensees manufacture use or sale of a Product or the provision of a Service. If and to the extent that the foregoing undertaking may be unenforceable for any reason, Borrower hereby agrees to make the maximum contribution to the payment and satisfaction of each of the Indemnified Liabilities which is permissible under applicable law. All Obligations provided for in this Section 10.5 shall survive repayment of the Loans, cancellation of the Notes, any foreclosure under, or any modification, release or discharge of, any or all of the Collateral Documents and termination of this Agreement. -71- 10.6A Marshaling; Payments Set Aside. Neither Agent nor any Lender shall be under any obligation to marshal any assets in favor of Borrower or any other Person or against or in payment of any or all of the Obligations. To the extent that Borrower makes a payment or payments to Agent or any Lender, or Agent or any Lender enforces its Liens or exercises its rights of set-off, and such payment or payments or the proceeds of such enforcement or set-off or any part thereof are subsequently invalidated, declared to be fraudulent or preferential, set aside or required (including pursuant to any settlement entered into by Agent or any Lender in its discretion) to be repaid to a trustee, receiver or any other party in connection with any bankruptcy, insolvency or similar proceeding, or otherwise, then (a) to the fullest extent permitted by applicable law, to the extent of such recovery, the obligation hereunder or part thereof originally intended to be satisfied shall be revived and continued in full force and effect as if such payment had not been made or such enforcement or set-off had not occurred and (b) each Lender severally agrees to pay to Agent upon demand its ratable share of the total amount so recovered from or repaid by Agent to the extent paid to such Lender. 10.7A Nonliability of Lenders. A The relationship between Borrower on the one hand and Lenders and Agent on the other hand shall be solely that of borrower and lender. Neither Agent nor any Lender shall have any fiduciary responsibility to Borrower. Neither Agent nor any Lender undertakes any responsibility to Borrower to review or inform Borrower of any matter in connection with any phase of Borrower's business or operations. To the fullest extent permitted under applicable law, execution of this Agreement by Borrower constitutes a full, complete and irrevocable release of any and all claims which Borrower may have at law or in equity in respect of all prior discussions and understandings, oral or written, relating to the subject matter of this Agreement and the other Loan Documents. Neither Agent nor any Lender shall have any liability with respect to, and Borrower hereby, to the fullest extent permitted under applicable law, waives, releases and agrees not to sue for, any special, indirect, punitive or consequential damages or liabilities. Nothing set forth in this Agreement shall be deemed a waiver by Borrower in relation to Agent's and Lenders' general duty of good faith and fair dealing to Loan Parties. 10.8A Assignments. 10.8.1A Assignments. (a) Any Lender may at any time assign to one or more Persons (other than a Loan Party and their respective Affiliates) (any such Person, an Assignnee) all or any portion of such Lender's Loans and Commitments, with the prior written consent of Agent, and, so long as no Default or Event of Default has occurred and is continuing, Borrower (which consents shall not be unreasonably withheld or delayed), provided, however, that no such consent(s) shall be required: -72- (i) A from Borrower for an assignment by a Lender (i) to another Lender or an Affiliate of a Lender or an Approved Fund of a Lender or (ii) to any finance company, insurance company or other financial institution that invests in commercial loans similar to the financing transaction(s) contemplated in this Agreement in the ordinary course of its business, but, in each case, such Lender will give written notice to Borrower of any such assignment; (ii) A from Agent for an assignment by a Lender to an Affiliate of a Lender or an Approved Fund of a Lender; (iii) A from Borrower or Agent for an assignment by SWK Funding LLC, as a Lender, to any Person for which SWK Advisors LLC acts as an investment advisor (or any similar type of representation or agency) pursuant to a written agreement, but SWK Funding LLC will give written notice to Borrower of any such assignment; (iv) A from Borrower or Agent for an assignment by a Lender of its Loans and its Note as collateral security to a Federal Reserve Bank or, as applicable, to such Lender's trustee for the benefit of its investors (but no such assignment shall release any Lender from any of its obligations hereunder); or (v) A from Borrower, Agent or any Lender for (A) the assignment of SWK's Loans and Commitments to a Permitted Assignee (as defined below) or (B) a collateral assignment by SWK of, and the grant by SWK of a security interest in, all of SWK's right, title and interest in, to and under each of the Loan Documents, including, without limitation, all of SWK's rights and interests in, to and under this Agreement, the Obligations and the Collateral (collectively, the Assigned Rights), to a Permitted Assignee, provided that no such collateral assignment shall release SWK from any of its obligations under any of the Loan Documents. In connection with any enforcement of or foreclosure upon its security interests in any of the Assigned Rights, a Permitted Assignee, upon notice to Borrower, SWK and the other Lenders, shall be entitled to substitute itself, or its designee, for SWK as a Lender under this Agreement. For purposes hereof, the term Permitted Assignee shall mean any lender to or funding source of SWK or its Affiliate, together with its successors, assigns or designees (including, without limitation, any purchaser or other assignee of the Assigned Rights from such Person). Effective immediately upon the replacement of SWK as a Lender under this Agreement by a Permitted Assignee in accordance with this clause (v), SWK shall automatically be deemed to have resigned as Agent pursuant to Section 9.9 of this Agreement (without the need for Agent giving advance written notice of such resignation as required pursuant to such Section 9.9), and Required Lenders shall appoint a successor Agent in accordance with Section 9.9 of this Agreement. (b) From and after the date on which the conditions described above have been met, (i) such Assignee shall be deemed automatically to have become a party hereto and, to the extent that rights and obligations hereunder have been assigned to such Assignee pursuant to such Assignment Agreement, shall have the rights and obligations of a Lender hereunder and (ii) the assigning Lender, to the extent that rights and obligations hereunder have been assigned by it pursuant to such Assignment Agreement, shall be released from its rights (other than its indemnification rights) and obligations hereunder. Upon the request of the Assignee (and, as applicable, the assigning Lender) pursuant to an effective Assignment Agreement, Borrower shall execute and deliver to Agent for delivery to the Assignee (and, as applicable, the assigning Lender) a Note in the principal amount of the Assignee's Pro Rata Term Loan Share (and, as applicable, a Note in the principal amount of the Pro Rata Term Loan Share retained by the assigning Lender). Each such Note shall be dated the effective date of such assignment. Upon receipt by the assigning Lender of such Note, the assigning Lender shall return to Borrower any prior Note held by it. -73- (c) A Agent, acting solely for this purpose as an agent of Borrower, shall maintain at one of its offices in the United States a copy of each Assignment Agreement delivered to it and a register for the recordation of the names and addresses of each Lender, and the Commitments of, and principal amount of the Loans owing to, such Lender pursuant to the terms hereof. The entries in such register shall be, in the absence of manifest error, conclusive, and Borrower, Agent and Lenders may treat each Person whose name is recorded therein pursuant to the terms hereof as a Lender hereunder for all purposes of this Agreement, notwithstanding notice to the contrary. Such register shall be available for inspection by Borrower and any Lender, at any reasonable time upon reasonable prior notice to Agent. (d) A Notwithstanding the foregoing provisions of this Section 10.8.1 or any other provision of this Agreement, any Lender may at any time assign all or any portion of its Loans and its Note (i) A as collateral security to a Federal Reserve Bank or, as applicable, to such Lender's trustee for the benefit of its investors (but no such assignment shall release any Lender from any of its obligations hereunder) and (ii) A to (w) A Affiliate of such Lender which is at least fifty percent (50%) owned (directly or indirectly) by such Lender or by its direct or indirect parent company, (x) A its direct or indirect parent company, (y) A to one or more other Lenders or (z) A to an Approved Fund. 10.9A Participations. Any Lender may at any time sell to one or more Persons participating interests in its Loans, Commitments or other interests hereunder (any such Person, a Participant). In the event of a sale by a Lender of a participating interest to a Participant, (a) such Lender's obligations hereunder shall remain unchanged for all purposes, (b) Borrower and Agent shall continue to deal solely and directly with such Lender in connection with such Lender's rights and obligations hereunder and (c) all amounts payable by Borrower shall be determined as if such Lender had not sold such participation and shall be paid directly to such Lender. No Participant shall have any direct or indirect voting rights hereunder except with respect to any event described in Section 10.1 expressly requiring the unanimous vote of all Lenders or, as applicable, all affected Lenders. Each Lender agrees to incorporate the requirements of the preceding sentence into each participation agreement which such Lender enters into with any Participant. Borrower agrees, to the fullest extent permitted by applicable law, that if amounts outstanding under this Agreement are due and payable (as a result of acceleration or otherwise), each Participant shall be deemed to have the right of set-off in respect of its participating interest in amounts owing under this Agreement to the same extent as if the amount of its participating interest were owing directly to it as a Lender under this Agreement; provided that such right of set-off shall be subject to the obligation of each Participant to share with Lenders, and Lenders agree to share with each Participant, as provided in Section 2.10.4. Borrower also agrees that each Participant shall be entitled to the benefits of Section 3 as if it were a Lender (provided that a Participant shall not be entitled to such benefits unless such Participant agrees, for the benefit of Borrower, to comply with the documentation requirements of Section 3.1(c) as if it were a Lender and complies with such requirements, and provided, further, that no Participant shall receive any greater compensation pursuant to Section 3 than would have been paid to the participating Lender if no participation had been sold). Any such Lender transferring a participation shall, as an agent for Borrower, maintain in the United States a register to record the names, address, and interest, principal and other amounts owing to, each Participant. The entries in such register shall be, in the absence of manifest error, conclusive, and Borrower, Agent and the Lenders may treat each Person whose name is recorded therein pursuant to the terms hereof as a Participant hereunder for all purposes of this Agreement, notwithstanding notice to the contrary. Such participation register shall be available for inspection by the Agent or Borrower, at any reasonable time upon reasonable prior written notice from Agent or Borrower. -74- 10.10A Confidentiality. A Borrower, Agent and each Lender agree to use commercially reasonable efforts (equivalent to the efforts Borrower, Agent or such Lender applies to maintain the confidentiality of its own confidential information) to maintain as confidential all information (including, without limitation, any information provided by Borrower pursuant to Sections 6.1, 6.2 and 6.9) provided to them by any other party hereto and/or any other Loan Party, as applicable, except that Agent and each Lender may disclose such information (a) A to Persons employed or engaged by Agent or such Lender or any of their Affiliates (including collateral managers of Lenders) in evaluating, approving, structuring or administering the Loans and the Commitments (provided that such Persons have been informed of the covenants contained in this Section 10.10); (b) A to any assignee or participant or potential assignee or participant that has agreed to comply with the covenants contained in this Section 10.10 (and any such assignee or participant or potential assignee or participant may disclose such information to Persons employed or engaged by them as described in clause (a) above); (c) A as required or requested by any federal or state regulatory authority or examiner, or any insurance industry association, or as reasonably believed by Agent or such Lender to be compelled by any court decree, subpoena or legal or administrative order or process; (d) A as, on the advice of Agent's or such Lender's counsel, is required by law; (e) A in connection with the exercise of any right or remedy under the Loan Documents or in connection with any litigation to which Agent or such Lender is a party; (f) A to any nationally recognized rating agency or investor of a Lender that requires access to information about a Lender's investment portfolio in connection with ratings issued or investment decisions with respect to such Lender; (g) A that ceases to be confidential through no fault of Agent or any Lender; (h) A to a Person that is an investor or prospective investor in a Securitization that agrees that its access to information regarding Borrower and the Loans and Commitments is solely for purposes of evaluating an investment in such Securitization and who agrees to treat such information as confidential; or (i) A to a Person that is a trustee, collateral manager, servicer, noteholder or secured party in a Securitization in connection with the administration, servicing and reporting on the assets serving as collateral for such Securitization. For purposes of this Section, "Securitization" means a public or private offering by a Lender or any of its Affiliates or their respective successors and assigns, of securities which represent an interest in, or which are collateralized, in whole or in part, by the Loans or the Commitments. In each case described in clauses (c), (d) and (e) (as such disclosure in clause (e) pertains to litigation only), where the Agent or Lender, as applicable, is compelled to disclose a Loan Party's confidential information, promptly after such disclosure the Agent or such Lender, as applicable, shall notify Borrower of such disclosure provided, however, that neither the Agent nor any Lender shall be required to notify Borrower of any such disclosure (i) to any federal or state banking regulatory authority conducting an examination of the Agent or such Lender, or (ii) to the extent that it is legally prohibited from so notifying Borrower. Notwithstanding the foregoing, Agent reserves the right to provide to industry trade organizations information necessary and customary for inclusion in league table measurements. -75- 10.11A Captions. A Captions used in this Agreement are for convenience only and shall not affect the construction of this Agreement. 10.12A Nature of Remedies. A All Obligations of Borrower and rights of Agent and Lenders expressed herein or in any other Loan Document shall be in addition to and not in limitation of those provided by applicable law. No failure to exercise any and no delay in exercising, on the part of Agent or any Lender, any right, remedy, power or privilege hereunder, shall operate as a waiver thereof, nor shall any single or partial exercise of any right, remedy, power or privilege hereunder preclude any other or further exercise thereof or the exercise of any other right, remedy, power or privilege. 10.13A Counterparts. A This Agreement may be executed in any number of counterparts and by the different parties hereto on separate counterparts and each such counterpart shall be deemed to be an original, but all such counterparts shall together constitute but one and the same Agreement. Receipt by facsimile machine or in pdf format through electronic mail of any executed signature page to this Agreement or any other Loan Document shall constitute effective delivery of such signature page. This Agreement and the other Loan Documents to the extent signed and delivered by means of a facsimile machine or other electronic transmission (including pdf), shall be treated in all manner and respects and for all purposes as an original agreement or amendment and shall be considered to have the same binding legal effect as if it were the original signed version thereof delivered in person. No party hereto or to any such other Loan Document shall raise the use of a facsimile machine or other electronic transmission to deliver a signature or the fact that any signature or agreement or amendment was transmitted or communicated through the use of a facsimile machine or other electronic transmission as a defense to the formation or enforceability of a contract and each such party forever waives any such defense. 10.14A Severability. A The illegality or unenforceability of any provision of this Agreement or any instrument or agreement required hereunder shall not in any way affect or impair the legality or enforceability of the remaining provisions of this Agreement or any instrument or agreement required hereunder. 10.15A Entire Agreement. A This Agreement, together with the other Loan Documents, embodies the entire agreement and understanding among the parties hereto and supersedes all prior or contemporaneous agreements and understandings of such Persons, verbal or written, relating to the subject matter hereof and thereof. -76- 10.16A Successors; Assigns. A This Agreement shall be binding upon Borrower, Lenders and Agent and their respective successors and assigns, and shall inure to the benefit of Borrower, Lenders and Agent and the successors and assigns of Lenders and Agent. No other Person shall be a direct or indirect legal beneficiary of, or have any direct or indirect cause of action or claim in connection with, this Agreement or any of the other Loan Documents. Borrower may not assign or transfer any of its rights or Obligations under this Agreement without the prior written consent of Agent and each Lender. 10.17A Governing Law. A THIS AGREEMENT AND EACH NOTE SHALL BE A CONTRACT MADE UNDER AND GOVERNED BY THE INTERNAL LAWS OF THE STATE OF NEW YORK APPLICABLE TO CONTRACTS MADE AND TO BE PERFORMED ENTIRELY WITHIN SUCH STATE, WITHOUT REGARD TO CONFLICT OF LAWS PRINCIPLES (OTHER THAN SECTION 5-1401 AND SECTION 5-1402 OF THE NEW YORK GENERAL OBLIGATIONS CODE). 10.18A Forum Selection; Consent to Jurisdiction. A ANY LITIGATION BASED HEREON, OR ARISING OUT OF, UNDER, OR IN CONNECTION WITH THIS AGREEMENT OR ANY OTHER LOAN DOCUMENT, SHALL BE BROUGHT AND MAINTAINED EXCLUSIVELY IN THE COURTS OF THE

STATE OF NEW YORK OR IN THE UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF NEW YORK; PROVIDED THAT ANY SUIT SEEKING ENFORCEMENT AGAINST ANY COLLATERAL OR OTHER PROPERTY MAY BE BROUGHT, AT AGENT'S OPTION, IN THE COURTS OF ANY JURISDICTION WHERE SUCH COLLATERAL OR OTHER PROPERTY MAY BE FOUND. EACH PARTY HEREBY EXPRESSLY AND IRREVOCABLY SUBMITS TO THE JURISDICTION OF THE COURTS OF THE STATE OF NEW YORK AND OF THE UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF NEW YORK FOR THE PURPOSE OF ANY SUCH LITIGATION AS SET FORTH ABOVE. EACH PARTY FURTHER IRREVOCABLY CONSENTS TO THE SERVICE OF PROCESS BY REGISTERED MAIL, U.S. FIRST CLASS POSTAGE PREPAID, OR BY PERSONAL SERVICE WITHIN OR WITHOUT THE STATE OF NEW YORK. EACH PARTY HEREBY EXPRESSLY AND IRREVOCABLY WAIVES, TO THE FULLEST EXTENT PERMITTED UNDER APPLICABLE LAW, ANY OBJECTION WHICH IT MAY NOW OR HEREAFTER HAVE TO THE LAYING OF VENUE OF ANY SUCH LITIGATION BROUGHT IN ANY SUCH COURT REFERRED TO ABOVE AND ANY CLAIM THAT ANY SUCH LITIGATION HAS BEEN BROUGHT IN AN INCONVENIENT FORUM. A -77- A 10.19A A A Waiver of Jury Trial. A EACH OF BORROWER, AGENT AND EACH LENDER, TO THE FULLEST EXTENT PERMITTED UNDER APPLICABLE LAW, HEREBY WAIVES ANY RIGHT TO A TRIAL BY JURY IN ANY ACTION OR PROCEEDING TO ENFORCE OR DEFEND ANY RIGHTS UNDER THIS AGREEMENT, ANY NOTE, ANY OTHER LOAN DOCUMENT AND ANY AMENDMENT, INSTRUMENT, DOCUMENT OR AGREEMENT DELIVERED OR WHICH MAY IN THE FUTURE BE DELIVERED IN CONNECTION HERewith OR THEREwith OR ARISING FROM ANY LENDING RELATIONSHIP EXISTING IN CONNECTION WITH ANY OF THE FOREGOING, AND AGREES THAT ANY SUCH ACTION OR PROCEEDING SHALL BE TRIED BEFORE A COURT AND NOT BEFORE A JURY. A 10.20A A A Patriot Act. A Each Lender that is subject to the USA Patriot Act (Title III of Pub. L. 107-56 (signed into law October 26, 2001)) (the "Patriot Act"), and Agent (for itself and not on behalf of any Lender), hereby notifies each Loan Party that, pursuant to the requirements of the Patriot Act, such Lender and Agent are required to obtain, verify and record information that identifies each Loan Party, which information includes the name and address of each Loan Party and other information that will allow such Lender or Agent, as applicable, to identify each Loan Party in accordance with the Patriot Act. A 10.21A A A Independent Nature of Relationship. A Nothing herein contained shall constitute any Loan Party and SWK as a partnership, an association, a joint venture or any other kind of entity or legal form or constitute any party the agent of the other. No party shall hold itself out contrary to the terms of this Section 10.21 and no party shall become liable by any representation, act or omission of the other contrary to the provisions hereof. No Loan Party, Lender, nor SWK has any fiduciary or other special relationship with the other party hereto or any of its Affiliates. The Loan Parties and SWK agree that SWK is not involved in or responsible for the manufacture, marketing or sale of any Product or the provision of any Service. A [Remainder of page intentionally blank; signature pages follow.] A -78- A A A IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be duly executed and delivered by their duly authorized officers as of the date set forth above. A A BORROWER: A [Signature Block Removed] A A A A A AGENT AND LENDERS: A [Signature Block Removed] A A EX-10.2 3 ex 744790.htm EXHIBIT 10.2 ex 744790.htm Exhibit 10.2 A THIS WARRANT AND THE SECURITIES ISSUED HEREUNDER HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED (THE "SECURITIES ACT"), OR ANY OTHER SECURITIES LAWS AND MAY NOT BE OFFERED FOR SALE, SOLD, TRANSFERRED, PLEDGED OR HYPOTHECATED IN THE ABSENCE OF (1) AN EFFECTIVE REGISTRATION STATEMENT COVERING SUCH SECURITIES UNDER THE SECURITIES ACT AND ANY OTHER APPLICABLE SECURITIES LAWS, OR (2) AN EXEMPTION FROM REGISTRATION UNDER SUCH SECURITIES LAWS. A SECOND AMENDED AND RESTATED ETON PHARMACEUTICALS, INC. WARRANT FOR shares of Common Stock September 30, 2024 A THIS AMENDED AND RESTATED WARRANT (this "Warrant") of Eton Pharmaceuticals, Inc., a corporation, duly organized and validly existing under the laws of the State of Delaware (the "Company"), is being issued pursuant to that certain Fifth Amendment, dated the date hereof, to that certain Credit Agreement, dated November 13, 2019 (as amended, the "Credit Agreement"), between the Company and SWK Funding LLC (the "Agent") granting Holder (as defined below) the right to purchase shares of common stock, \$0.001 par value, of the Company (the "Common Stock") as set forth herein. Defined terms used herein and not otherwise defined shall have the meaning given them in the Credit Agreement. This Warrant was initially issued on November 13, 2019, was corrected on January 24, 2020, and was amended and restated on August 12, 2020 (as so amended and restated, the "Original Warrant"). A FOR VALUE RECEIVED, the Company hereby grants to SWK Funding LLC and its permitted successors and assigns (collectively, the "Holder") the right to purchase from the Company shares of Common Stock (such shares underlying this Warrant, the "Warrant Shares"), at the applicable per share purchase price as calculated (the "Exercise Price"), subject to the terms, conditions and adjustments set forth below in this Warrant. A 1. A A Exercise of Warrant. This Warrant shall be exercisable pursuant to the terms of this Section 1. A 1. A A Manner of Exercise. A (a) A A This Warrant shall be exercisable as follows (each, a "Warrant Tranche"): A (i) A A As issued on November 13, 2019 and exercisable on or before November 13, 2026, for 51,239 shares of Common Stock at an Exercise Price of \$5.8550 ("Warrant Tranche 1A"); A (ii) A A As issued on August 12, 2020 and exercisable on or before August 12, 2027, for 18,141 shares of Common Stock at an Exercise Price of \$6.6150 ("Warrant Tranche 2A"); and A A A (iii) A A As issued on the date hereof and exercisable on or before the end of the Exercise Period described below, for 289,736 shares of Common Stock at an Exercise Price of \$5.32 ("Warrant Tranche 3A"). A The number of shares of Common Stock into which this Warrant is exercisable are sometimes hereinafter referred to as "Warrant Shares." For purposes of this Section 1.1, the applicable "Exercise Price" for each Warrant Tranche shall be as set forth above for such Warrant Tranche. With respect to Warrant Tranche 1 and Warrant Tranche 2, the date of each applicable issuance date shall be the "Issuance Date" of such Warrant Tranche, and with respect to Warrant Tranche 3, the September 2024 Term Loan Advance Date (as defined in the Credit Agreement) shall be the "Issuance Date" of Warrant Tranche 3 and the 7-year period following such Issuance Date for such Warrant Tranche shall be the "Exercise Period" with respect to such Warrant Tranche. The last day of each applicable Exercise Period shall be the "Expiration Date" of such Warrant Tranche. Except as set forth in Section 1.4, any portion of any Warrant Tranche not exercised within the applicable Exercise Period and before the close of business on the Expiration Date shall be cancelled and not exercisable thereafter. A (b) A A Each Warrant Tranche may only be exercised by the Holder hereof during the applicable Exercise Period, in accordance with the terms and conditions hereof, in whole or in part (but not as to fractional shares) with respect to any portion of any Warrant Tranche, during the Company's normal business hours on any day other than a Saturday or a Sunday or a day on which commercial banking institutions in New York, New York are authorized by law to be closed (a "Business Day"), by delivery to the Company at its office maintained pursuant to Section 7.2(a) hereof, of a written exercise notice in the form attached as Exhibit A (each an "Exercise Notice") to this Warrant (or a reasonable facsimile thereof) duly executed by the Holder, together with the payment of the aggregate Exercise Price for the number of Warrant Shares purchased upon exercise of this Warrant. Upon surrender of this Warrant, the Company shall cancel this Warrant document and shall, in the event of partial exercise or any exercise prior to the funding event relating to the issuance of any of the Warrant Tranches, replace it with a new Warrant document in accordance with Section 1.3. The Holder shall not be required to deliver and original of the Warrant in order to effect an exercise hereunder, nor shall any ink-original signature or medallion guarantee (or other type of guarantee or notarization) with respect to any Exercise Notice be required. Execution and delivery of the Exercise Notice with respect to less than all of the Warrant Shares shall have the same effect as cancellation of the original of the Warrant and issuance of a new Warrant evidencing the right to purchase the remaining number of Warrant Shares. A (c) A A Except as provided for in Section 1.1(d) below, each exercise of this Warrant must be accompanied by payment in full of the aggregate Exercise Price in cash by check or wire transfer in immediately available funds for the number of Warrant Shares being purchased by the Holder upon such exercise. A (d) A A The aggregate Exercise Price for the number of Warrant Shares being purchased may also, in the sole discretion of the Holder, be paid in full or in part on a "cashless basis" at the election of the Holder: A (i) A A In the form of Common Stock owned by the Holder (based on the Fair Market Value (as defined below) of such Common Stock on the date of exercise); A (ii) A A In the form of Warrant Shares withheld by the Company from the Warrant Shares otherwise to be received upon exercise of this Warrant having an aggregate Fair Market Value on the date of the exercise equal to the aggregate applicable Exercise Price of the Warrant Shares being purchased by the Holder; or A 2 A A (iii) A A By a combination of the foregoing, provided that the combined value of all cash and the Fair Market Value of any shares surrendered to the Company is at least equal to the aggregate applicable Exercise Price for the number of Warrant Shares being purchased by the Holder. A For purposes of this Warrant, the term "Fair Market Value" means with respect to a particular date, the average closing price of the Common Stock for the ten (10) trading days immediately preceding the applicable exercise herein as officially reported by the principal securities exchange on which the Common Stock is then listed or admitted to trading, or, if the Common Stock is not listed or admitted to trading on any securities exchange as determined in good faith by resolution of the Board of Directors of the Company, based on the best information available to it. A To illustrate a cashless exercise of this Warrant under Section 1.1(d)(ii) (or for a portion thereof for which cashless exercise treatment is requested as contemplated by Section 1.1(d)(iii) hereof), the calculation of such exercise shall be as follows: A X = Y (A-B)/A where: A X = the number of Warrant Shares to be issued to the Holder (rounded to the nearest whole share). A Y = the number of Warrant Shares with respect to which this Warrant is being exercised. A A = the Fair Market Value of the Common Stock. A B = the applicable Exercise Price. A (e) A A For purposes of Rule 144 and sub-Section 1.1(d)(ii) thereof, it is intended, understood, and acknowledged that the Common Stock issuable upon exercise of this Warrant in a cashless exercise transaction as described in Section 1.1(d) above shall be deemed to have been acquired at the time this Warrant was issued. Moreover, it is intended, understood, and acknowledged that the holding period for the Common Stock issuable upon exercise of this Warrant in a cashless exercise transaction as described in Section 1.1(d) above shall be deemed to have commenced on the date this Warrant was issued. A 1.2 A A When Exercise Effective. Each exercise of this Warrant shall be deemed to have been effected immediately prior to the close of business on the Business Day on which this Warrant shall have been duly surrendered to the Company as provided in Sections 1.1 and 7.2 hereof, and, at such time, the Holder in whose name any Warrant Shares shall be issuable upon exercise as provided in Section 1.3 hereof shall be deemed to have become the holder or holders of record thereof of the number of Warrant Shares purchased upon exercise of this Warrant. A 3 A A 1.3 A A Delivery of Warrant Shares. On or before the first (1st) trading day following the date on which the Company has received the applicable Exercise Notice, the Company shall transmit by facsimile or electronic mail an acknowledgment of confirmation of receipt of the Exercise Notice to the Holder and the Company's transfer agent (the "Transfer Agent"). So long as the Holder delivers the aggregate Exercise Price (or notice of a cashless exercise) on or prior to the second (2nd) trading day following the date on which the Exercise Notice has been delivered to the Company, then on or prior to the third (3rd) trading day following the date on which the Exercise Notice has been delivered to the Company, or, if the Holder does not deliver the aggregate Exercise Price (or notice of a cashless exercise) on or prior to the second (2nd) trading day following the date on which the Exercise Notice has been delivered to the Company, then on or prior to the second (2nd) trading day following the date on which the aggregate Exercise Price (or notice of a cashless exercise) is delivered (the "Share Delivery Date"), the Company shall (X) provided that the Transfer Agent is participating in The Depository Trust Company ("DTC") Fast Automated Securities Transfer Program, credit such aggregate number of Warrant Shares to which the Holder is entitled pursuant to such exercise to the Holder's or its designee's balance account with DTC through its Deposit / Withdrawal At Custodian system, or (Y) if the Transfer Agent is not participating in the DTC Fast Automated Securities Transfer Program, issue and dispatch by overnight courier to the address as specified in the Exercise Notice, a certificate, registered in the Company's share register in the name of the Holder or its designee, for the number of Warrant Shares to which the Holder is entitled pursuant to such exercise. The Company shall be responsible for all fees and expenses of the Transfer Agent and all fees and expenses with respect to the issuance of Warrant Shares via DTC, if any, including without limitation for same day processing. Upon delivery of the Exercise Notice, the Holder shall be deemed for all corporate purposes to have become the holder of record and beneficial owner of the Warrant Shares with respect to which this Warrant has been exercised, irrespective of the date such Warrant Shares are credited to the Holder's DTC account or the date of delivery of the certificates evidencing such Warrant Shares, as the case may be. If this Warrant is physically delivered to the Company in connection with any exercise pursuant to this Section 1.1 and the number of Warrant Shares represented by this Warrant submitted for exercise is greater than the number of Warrant Shares being acquired upon an exercise, then the Company shall as soon as practicable and in no event later than three (3) trading days after any exercise and at its own expense, issue and deliver to the Holder (or its designee) a new Warrant representing the right to purchase the number of Warrant Shares issuable immediately prior to such exercise under this Warrant, less the number of Warrant Shares with respect to which this Warrant is exercised. No fractional Warrant Shares are to be issued upon the exercise of this Warrant, but rather the number of Warrant Shares to be issued shall be rounded to the nearest whole number. The Company shall pay any and all transfer, stamp, issuance and similar taxes, costs and expenses (including, without limitation, fees and expenses of the Transfer Agent) which may be payable with respect to the issuance and delivery of Warrant Shares upon exercise of this Warrant. The Company's obligations to issue and deliver Warrant Shares in accordance with the terms and subject to the conditions hereof are absolute and unconditional, irrespective of any action or inaction by the Holder to enforce the same, any waiver or consent with respect to any provision hereof, the recovery of any judgment against any Person or any action to enforce the same, or any setoff, counterclaim, recoupment, limitation or termination; provided, however, that the Company shall not be required to deliver Warrant Shares with respect to an exercise prior to the Holder's delivery of the aggregate Exercise Price (or notice of a cashless exercise) with respect to such exercise. The Company may request a certificate from the Holder upon receipt of an Exercise Notice to the effect that the Holder does not beneficially own in excess of the Beneficial Ownership Limitation (as defined below), and the Company shall have the right to rely on such certificate. A 1.4 A A Automatic Exercise. In the event that, upon any applicable Expiration Date or other termination of this Warrant, the Fair Market Value of one Warrant Share (or other security issuable upon the exercise hereof) as determined in accordance with Section 1.3 hereof is greater than the applicable Exercise Price in effect on such date for any applicable Warrant Tranche, then this Warrant shall automatically be deemed on and as of such date to be exercised pursuant to this Section 1.4 as to all Warrant Shares (or such other securities) of such applicable Warrant Tranche or Tranches for which it shall not previously have been exercised and which are then expiring, and the Company shall promptly deliver the Warrant Shares (or such other securities) issued upon such exercise to Holder in accordance with Section 1.3. A 4 A A 1.5 A A Holder's Exercise Limitations. The Company shall not effect any exercise of this Warrant, and a Holder shall not have the right to exercise any portion of this Warrant, pursuant to Section 1 or otherwise, to the extent that after giving effect to such issuance after exercise as set forth on the applicable Exercise Notice, the Holder (together with the Holder's Affiliates, and any other Persons acting as a group together with the Holder or any of the Holder's Affiliates (such Persons, "Attribution Parties"), would beneficially own in excess of the Beneficial Ownership Limitation (as defined below). For purposes of the foregoing sentence, the number of shares of Common Stock beneficially owned by the Holder and its Affiliates and Attribution Parties shall include the number of shares of Common Stock issuable upon exercise of this Warrant with respect to which such determination is being made, but shall exclude the number of shares of Common Stock which would be issuable upon (i) exercise of the remaining, nonexercised portion of this Warrant beneficially owned by the Holder or any of its Affiliates or Attribution Parties and (ii) exercise or conversion of the unexercised or nonconverted portion of any other securities of the Company (including, without limitation, any other Common Stock Equivalents) subject to a limitation on conversion or exercise analogous to the limitation contained herein beneficially owned by the Holder or any of its Affiliates or Attribution Parties. Except as set forth in the preceding sentence, for purposes of this Section 1.5, beneficial ownership shall be calculated in accordance with Section 13(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and the rules and regulations promulgated thereunder, it being acknowledged by the Holder that the Company is not representing to the Holder that such calculation is in compliance with Section 13(d) of the Exchange Act and the Holder is solely responsible for any schedules required to be filed in accordance therewith. To the extent that the limitation contained in this Section 1.5 applies, the determination of whether this Warrant is exercisable (in relation to other securities owned by the Holder together with any Affiliates and Attribution Parties) and of which portion of this Warrant is exercisable shall be in the sole discretion of the Holder, and the submission of a Exercise Notice shall be deemed to be the Holder's determination of whether this Warrant is exercisable (in relation to other securities owned by the Holder together with any Affiliates and Attribution Parties) and of which portion of this Warrant is exercisable, in each case subject to the Beneficial Ownership Limitation, and the Company shall have no obligation to verify or confirm the accuracy of such determination. In addition, a determination as to any group status as contemplated above shall be determined in accordance with Section 13(d) of the Exchange Act and the rules and regulations promulgated thereunder. For purposes of this Section 1.5, in determining the number of outstanding shares of Common Stock, a Holder may rely on the number of outstanding shares of Common Stock as reflected in (A) the Company's most recent periodic or annual report filed with the SEC, as the case may be, (B) a more recent public announcement by the Company or (C) a more recent written notice by the Company or the Transfer Agent setting forth the number of shares of Common Stock outstanding. Upon the written or oral request of a Holder, the Company shall within one (1) trading day confirm orally and in writing to the Holder the number of shares of Common Stock

then outstanding. In any case, the number of outstanding shares of Common Stock shall be determined after giving effect to the conversion or exercise of securities of the Company, including this Warrant, by the Holder or its Affiliates or Attribution Parties since the date as of which such number of outstanding shares of Common Stock was reported. The "Beneficial Ownership Limitation" shall be 4.99% of the number of shares of the Common Stock outstanding immediately after giving effect to the issuance of shares of Common Stock issuable upon exercise of this Warrant. The Holder, upon notice to the Company, may increase or decrease the Beneficial Ownership Limitation provisions of this Section 1.5, provided that the Beneficial Ownership Limitation in no event exceeds 9.99% of the number of shares of the Common Stock outstanding immediately after giving effect to the issuance of shares of Common Stock upon exercise of this Warrant held by the Holder and the provisions of this Section 1.5 shall continue to apply. Any increase in the Beneficial Ownership Limitation will not be effective until the 61st day after such notice is delivered to the Company. The provisions of this paragraph shall be construed and implemented in a manner otherwise than in strict conformity with the terms of this Section 1.5 to correct this paragraph (or any portion hereof) which may be defective or inconsistent with the intended Beneficial Ownership Limitation herein contained or to make changes or supplements necessary or desirable to properly give effect to such limitation. The limitations contained in this paragraph shall apply to a successor holder of this Warrant. 5 A 1.6 A A A Company's Failure to Timely Deliver Securities. If the Company shall fail for any reason or for no reason to issue to the Holder on or prior to the applicable Share Delivery Date, if (x) the Transfer Agent is not participating in the DTC Fast Automated Securities Transfer Program, a certificate for the number of shares of Common Stock to which the Holder is entitled and register such Common Stock on the Company's share register or (y) the Transfer Agent is participating in the DTC Fast Automated Securities Transfer Program, to credit the Holder's balance account with DTC, for such number of shares of Common Stock to which the Holder is entitled upon the Holder's exercise of this Warrant (an "Exercise Failure") and if on or after such trading day the Holder purchases (in an open market transaction or otherwise) Common Stock to deliver in satisfaction of a sale by the Holder of shares of Common Stock issuable upon such exercise that the Holder anticipated receiving from the Company (a "Buy-In"), then the Company shall, within three (3) trading days after the Holder's request and in the Holder's discretion, either (i) pay cash to the Holder in an amount equal to the Holder's total purchase price (including brokerage commissions and other out-of-pocket expenses, if any) for the shares of Common Stock so purchased (the "Buy-In Price"), at which point the Company's obligation to deliver such certificate (and to issue such shares of Common Stock) or credit such Holder's balance account with DTC for such shares of Common Stock shall terminate, or (ii) promptly honor its obligation to deliver to the Holder a certificate or certificates representing such shares of Common Stock or credit such Holder's balance account with DTC, as applicable, and pay cash to the Holder in an amount equal to the excess (if any) of the Buy-In Price over the product of (A) such number of shares of Common Stock, times (B) any trading price of the Common Stock selected by the Holder in writing as in effect at any time during the period beginning on the applicable exercise date and ending on the applicable Share Delivery Date (the "Buy-In Payment Amount"). Nothing shall limit the Holder's right to pursue any other remedies available to it hereunder, at law or in equity, including, without limitation, a decree of specific performance and/or injunctive relief with respect to the Company's failure to timely deliver certificates representing Warrant Shares (or to electronically deliver such Warrant Shares) upon the exercise of this Warrant as required pursuant to the terms hereof. While this Warrant is outstanding, the Company shall cause its transfer agent to participate in the DTC Fast Automated Securities Transfer Program. In addition to the foregoing rights, if the Company fails to deliver the applicable number of Warrant Shares upon an exercise pursuant to Section 1 by the applicable Share Delivery Date, then the Holder shall have the right to rescind such exercise in whole or in part and retain and/or have the Company return, as the case may be, any portion of this Warrant that has not been exercised pursuant to such Exercise Notice; provided that the rescission of an exercise shall not affect the Company's obligation to make any payments that have accrued prior to the date of such notice pursuant to this Section 1.6 or otherwise. A 2 A A A Certain Adjustments. For so long as this Warrant is outstanding: A 2.1 A A A Mergers or Consolidations. If at any time after the date hereof there shall be a capital reorganization (other than a combination or subdivision of Common Stock otherwise provided for herein) resulting in a reclassification of or change in the terms of securities issuable upon exercise of this Warrant (a "Reorganization"), or a merger or consolidation of the Company with another corporation, association, partnership, organization, business, individual, government or political subdivision thereof or a governmental agency (a "Person" or the "Persons") (other than a merger with another Person in which the Company is a continuing corporation and which does not result in any reclassification or change in the terms of securities issuable upon exercise of this Warrant or a merger effected exclusively for the purpose of changing the domicile of the Company) (a "Merger"), any tender or exchange offers (a "Tender Offer"), the acquisition of at least 50% of the Company's shares or voting power by any Person or Persons (a "Majority Transaction"), or any partial or complete liquidation, purchase of all or substantially all of the assets of the Company (a "Asset Sale"), then, as a part of such Reorganization, Merger, Tender Offer, Majority Transaction or Asset Sale (each a "Corporate Transaction"), lawful provision and adjustment shall be made so that the Holder shall thereafter be entitled to receive, upon exercise of this Warrant, the number of shares of stock or any other equity or debt securities or property receivable upon such Corporate Transaction by a holder of the number of shares of Common Stock which might have been purchased upon exercise of this Warrant immediately prior to such Corporate Transaction. In any such case, appropriate adjustment shall be made in the application of the provisions of this Warrant with respect to the rights and interests of the Holder after the Corporate Transaction to the end that the provisions of this Warrant (including adjustment of the Exercise Price then in effect and the number of Warrant Shares) shall be applicable after that event, as near as reasonably may be, in relation to any shares of stock, securities, property or other assets thereafter deliverable upon exercise of this Warrant. In the event that the Company's stockholders in any such Corporate Transaction have a choice as to the securities, cash or property to be received in any Corporate Transaction, then the Holder will have the same choice upon exercise following such Corporate Transaction. The Company will not permit any Corporate Transaction unless the issuer of any shares of stock or other securities to be received by the Holder, if not the Company, agrees in writing to be bound by and comply with the provisions of this Warrant. The provisions of this Section 2.1 shall similarly apply to successive Corporate Transactions. 6 A 2.2 A A A Splits and Subdivisions; Dividends. In the event the Company should at any time or from time to time effectuate a split or subdivision of the outstanding shares of Common Stock or pay a dividend in or make a distribution payable in additional shares of Common Stock or other securities, or rights convertible into, or entitling the holder thereof to receive, directly or indirectly, additional shares of Common Stock (hereinafter referred to as "Common Stock Equivalents") without payment of any consideration by such holder for the additional shares of Common Stock or Common Stock Equivalents (including the additional shares of Common Stock issuable upon conversion or exercise thereof), then, as of the applicable record date (or the date of such distribution, split or subdivision if no record date is fixed), the per share Exercise Price shall be appropriately decreased and the number of Warrant Shares shall be appropriately increased in proportion to such increase (or potential increase) of outstanding shares; provided, however, that no adjustment shall be made in the event the split, subdivision, dividend or distribution is not effectuated. A 2.3 A A A Combination of Shares. If the number of shares of Common Stock outstanding at any time after the date hereof is decreased by a combination of the outstanding shares of Common Stock, the per share Exercise Price shall be appropriately increased and the number of shares of Warrant Shares shall be appropriately decreased in proportion to such decrease in outstanding shares. A 2.4 A A A Adjustments for Other Distributions. In the event the Company shall declare a distribution payable in securities of other Persons, evidences of indebtedness issued by the Company or other Persons, assets (excluding cash dividends or distributions to the holders of Common Stock paid out of current or retained earnings and declared by the Company's Board of Directors) or options or rights not referred to in Sections 2.2 or 2.3 then, in each such case for the purpose of this Section 2.4, upon exercise of this Warrant, the Holder shall be entitled to a proportionate share of any such distribution as though the Holder was the actual record holder of the number of Warrant Shares as of the record date fixed for the determination of the holders of Common Stock of the Company entitled to receive such distribution. A 3 A A A No Impairment. The Company will not, by amendment of its certificate of incorporation or by-laws or through any consolidation, merger, reorganization, transfer of assets, dissolution, issue or sale of securities or any other voluntary action, avoid or seek to avoid the observance or performance of any of the terms of this Warrant, but will at all times in good faith assist in the carrying out of all of the terms and in the taking of all actions necessary or appropriate in order to protect the rights of the Holder against impairment. The Company shall not at any time, except upon complete dissolution, liquidation or winding-up, close its stock transfer books or Warrant transfer books so as to result in preventing or delaying the exercise, conversion or transfer of any Warrant, unless otherwise required by any applicable federal, state or local law. A 7 A 4 A A Notice as to Adjustments. With respect to each adjustment pursuant to Section 2 of this Warrant, the Company, at its expense, will promptly compute the adjustment or re-adjustment in accordance with the terms of this Warrant and furnish the Holder with a certificate certified and confirmed by the Secretary or Chief Financial Officer of the Company setting forth, in reasonable detail, the event requiring the adjustment or re-adjustment and the amount of such adjustment or re-adjustment, the method of calculation thereof and the facts upon which the adjustment or re-adjustment is based, and the Exercise Price and the number of Warrant Shares or other securities purchasable hereunder with respect to each Warrant Tranche after giving effect to such adjustment or re-adjustment, which report shall be mailed by first class mail, postage prepaid to the Holder. A 5 A A A Reservation of Shares. The Company shall, solely for the purpose of effecting the exercise of this Warrant, at all times during the term of this Warrant, reserve and keep available out of its authorized shares of Common Stock, free from all taxes, liens and charges with respect to the issue thereof and not subject to preemptive rights of shareholders of the Company, such number of its shares of Common Stock as shall from time to time be sufficient to effect in full the exercise of this Warrant. If at any time the number of authorized but unissued shares of Common Stock shall not be sufficient to effect in full the exercise of this Warrant, in addition to such other remedies as shall be available to Holder, the Company will promptly take such corporate action as may, in the opinion of its counsel, be necessary to increase the number of authorized but unissued shares of Common Stock to such number of shares as shall be sufficient for such purposes, including without limitation, using its Reasonable Commercial Efforts (as defined in Section 17 hereof) to obtain the requisite shareholder approval necessary to increase the number of authorized shares of Common Stock. The Company hereby represents and warrants that all shares of Common Stock issuable upon proper exercise of this Warrant shall be duly authorized and, when issued and paid for upon proper exercise, shall be validly issued, fully paid and nonassessable. A 6 A A A Restrictions on Transfer. A 6.1 A A A Restrictive Legends. This Warrant and each Warrant issued upon transfer or in substitution for this Warrant pursuant to Section 7 hereof, each certificate for Common Stock issued upon the exercise of the Warrant and each certificate issued upon the transfer of any such Common Stock shall be transferable only upon satisfaction of the conditions specified in this Section 6. Each of the foregoing securities shall be stamped or otherwise imprinted with a legend reflecting the restrictions on transfer set forth herein and any restrictions required under the Securities Act or other applicable securities laws. A 6.2 A A A Notice of Proposed Transfer. Prior to any transfer of any securities which are not registered under an effective registration statement under the Securities Act ("Restricted Securities"), which transfer may only occur if there is an exemption from the registration provisions of the Securities Act and all other applicable securities laws, the Holder will give written notice to the Company of the Holder's intention to effect a transfer (and shall describe the manner and circumstances of the proposed transfer). The following provisions shall apply to any proposed transfer of Restricted Securities: A 8 A A A (i) A A A If, in the opinion of counsel for the Holder reasonably satisfactory to the Company, the proposed transfer may be effected without registration of the Restricted Securities under the Securities Act (which opinion shall state in detail the basis of the legal conclusions reached therein), the Holder shall thereupon be entitled to transfer the Restricted Securities in accordance with the terms of the notice delivered by the Holder to the Company. Each certificate representing the Restricted Securities issued upon or in connection with any transfer shall bear the restrictive legends required by Section 6.1 hereof. A (ii) A A A If the opinion called for in (i) above is not delivered, the Holder shall not be entitled to transfer the Restricted Securities until either: (x) receipt by the Company of a further notice from such Holder pursuant to the foregoing provisions of this Section 6.2 and fulfillment of the provisions of clause (i) above, or (y) such Restricted Securities have been effectively registered under the Securities Act; provided, however, that no opinion shall be required in the event that the Holder transfers the Warrant (or any portion thereof) to (A) any Person not involving a change in beneficial ownership, (B) any parent, subsidiary or other Affiliate, (C) any Lender under the Credit Agreement, or (D) any Person acquiring all or any substantial portion of Holder's assets; provided, further, that any such transferees in clauses (A) through (D) is an "accredited investor" as defined in Rule 501 of Regulation D as promulgated under the Securities Act. A 7 A A A Ownership, Transfer, Sale, and Substitution of Warrant. A 7.1 A A A Ownership of Warrant. The Company may treat any Person in whose name this Warrant is registered in the Warrant Register maintained pursuant to Section 7.2(b) hereof as the owner and holder thereof for all purposes, notwithstanding any notice to the contrary, except that, if and when any Warrant is properly assigned in blank, the Company may (but shall not be obligated to) treat the bearer thereof as the owner of such Warrant for all purposes, notwithstanding any notice to the contrary. Subject to Sections 6 and 7 hereof, this Warrant, if properly assigned, may be exercised by a new holder without a new Warrant first having been issued. A 7.2 A A A Office; Exchange of Warrant. A (a) A A A The Company will maintain its principal office at the location identified in the Company's most current filing (as of the date notice is to be given) under the Exchange Act, or as the Company otherwise notifies the Holder. A (b) A A A The Company shall cause to be kept at its office maintained pursuant to Section 7.2(a) hereof a "Warrant Register" for the registration and transfer of the Warrant. The name and address of the holder of the Warrant, the transfers thereof and the name and address of the transferee of the Warrant shall be registered in such Warrant Register. The Person in whose name the Warrant shall be so registered shall be deemed and treated as the owner and holder thereof for all purposes of this Warrant, and the Company shall not be affected by any notice or knowledge to the contrary. A (c) A A A Upon the surrender of this Warrant, properly endorsed, for registration of transfer or for exchange at the office of the Company maintained pursuant to Section 7.2(a) hereof, the Company at its expense will (subject to compliance with Section 6 hereof, if applicable) execute and deliver to or upon the order of the Holder thereof a new Warrant of like tenor, in the name of such holder or as such holder (upon payment by such holder of any applicable transfer taxes) may direct, calling in the aggregate on the face thereof for the number of shares of Common Stock called for on the face of the Warrant so surrendered (after giving effect to any previous adjustment(s) to the number of Warrant Shares). A 9 A 7.3 A A A Replacement of Warrant. Upon receipt of evidence reasonably satisfactory to the Company of the loss, theft, destruction or mutilation of this Warrant and, in the case of any such loss, theft or destruction of this Warrant, upon delivery of indemnity reasonably satisfactory to the Company in form and amount or, in the case of any mutilation, upon surrender of this Warrant for cancellation at the office of the Company maintained pursuant to Section 7.2(a) hereof, the Company will execute and deliver, in lieu thereof, a new Warrant of like tenor and dated the date hereof. A 7.4 A A A Opinions. In connection with the sale of the Warrant Shares by Holder, the Company agrees to cooperate with the Holder, and at the Company's expense, to have its counsel provide any legal opinions required to remove the restrictive legends from the Warrant Shares in connection with a sale, transfer or legend removal request of Holder. A 8 A A A Registration and Listing. A 8.1 A A A Definition of Registrable Securities. As used herein, the term "Registrable Securities" means any shares of Common Stock issuable upon the exercise of this Warrant until the date (if any) on which such shares shall have been transferred or exchanged and new certificates for them not bearing a legend restricting further transfer shall have been delivered by the Company and subsequent disposition of the shares shall not require registration or qualification under the Securities Act or any similar state law then in force. A 8.2 A A A Incidental Registration Rights. A (a) A A A If the Company, at any time during the Exercise Period, proposes to register any of its securities under the Securities Act (other than in connection with a transaction contemplated by Rule 145(a) promulgated under the Securities Act or pursuant to registration on Form S-4 or S-8 or any successor forms) whether for its own account or for the account of any holder or holders of its shares other than Registrable Securities (any shares of such holder or holders (but not those of the Company and not Registrable Securities) with respect to any registration are referred to herein as, "Other Shares"), the Company shall at each such time give prompt (but not less than thirty (30) days prior to the anticipated effectiveness thereof) written notice to the holders of Registrable Securities of its intention to do so. The holders of Registrable Securities shall exercise the "piggy-back" rights provided herein by giving written notice within fifteen (15) days after the receipt of any such notice (which request shall specify the Registrable Securities intended to be disposed of by such holder). Except as set forth in Section 8.2(b), the Company will use its Reasonable Commercial Efforts to effect the registration under the Securities Act of all of the Registrable Securities which the Company has been so requested to register by such holder, to the extent required to permit the disposition of the Registrable Securities so to be registered, by inclusion of such Registrable Securities in the registration statement which covers the securities which the Company proposes to register. The Company will pay all Registration Expenses, as defined in Section 8.5 herein, in connection with each registration of Registrable Securities pursuant to this Section 8.2. A (b) A A A In the event the Company at any time proposes to register any of its securities under the Securities Act as contemplated by this Section 8.2 and such securities are to be distributed by or through one or more underwriters, the Company will, if requested by a holder of Registrable Securities, use its Reasonable Commercial Efforts to arrange for such underwriters to include all the Registrable Securities to be offered and sold by such holder among the securities to be distributed by such underwriters. If the managing underwriter, in good faith, advises the Company

gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAvailableForGrantShare-Based Compensation Arrangement by Share-Based Payment Award, Number of Shares Available for Grant (in shares) Licensing Agreements [Member] us-gaap_PaymentsToAcquireIntangibleAssets Payments to Acquire Intangible Assets Purchases of product license rights us-gaap_PaymentsToAcquirePropertyPlantAndEquipment Purchases of property and equipment Supplemental disclosures of non-cash transactions in investing and financing activities us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardExpirationPeriod Share-Based Compensation Arrangement by Share-Based Payment Award, Expiration Period (Year) us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAuthorized Share-Based Compensation Arrangement by Share-Based Payment Award, Number of Shares Authorized (in shares) Cash paid for income taxes eton_AggregateValueOfLicensingMilestoneIncludedInResearchAndDevelopmentExpense Aggregate Value of Licensing Milestone Included in Research and Development Expense Aggregate value of licensing milestone amount included in research and development expense. Liabilities, Current [Abstract] Supplemental disclosures of cash flow information us-gaap_Assets Total assets Plan Name [Axis] Plan Name [Domain] us-gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedStockOptions Share-Based Payment Arrangement, Nonvested Award, Option, Cost Not yet Recognized, Amount us-gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognized Share-Based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Amount Non-cash lease expense us-gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedPeriodForRecognition1 Share-Based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Period for Recognition (Year) eton_MedicaidLiability Medicaid Liability Represents the estimated state Medicaid liability at a given point in time. Finite-Lived Intangible Assets by Major Class [Axis] Share-Based Payment Arrangement [Text Block] Finite-Lived Intangible Assets, Major Class Name [Domain] us-gaap_AdjustmentsRelatedToTaxWithholdingForShareBasedCompensation Share-Based Payment Arrangement, Decrease for Tax Withholding Obligation Shares withheld related to net share settlement of stock option exercises Award Type [Domain] Award Type [Axis] Net Income (loss) Net income (loss) us-gaap_FiniteLivedIntangibleAssetsAccumulatedAmortization Finite-Lived Intangible Assets, Accumulated Amortization us-gaap_FiniteLivedIntangibleAssetsNet Total estimated amortization expense Intangible assets, net Proceeds from employee stock purchase plan and stock option exercises The amount of cash inflow from employee stock purchase plan, stock options, and warrant exercises. Restricted Stock Units (RSUs) [Member] Share-Based Payment Arrangement, Option [Member] Computer hardware and software Commitments and Contingencies Disclosure [Text Block] us-gaap_AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment Less: accumulated depreciation Property and equipment, net Property and equipment, net us-gaap_PropertyPlantAndEquipmentGross Property, Plant and Equipment, Gross Equipment Furniture and fixtures Construction in Progress Leasehold improvements us-gaap_EquityMethodInvestmentOwnershipPercentage Equity Method Investment, Ownership Percentage Cash flows from investing activities Senior Executive [Member] Related to senior executive. SWK Warrants æ" Deb" æ" Tranche #3 [Member] Related to warrants. us-gaap_RelatedPartyTransactionRate Related Party Transaction, Rate Accrued Medicaid rebates The amount of accrued Medicaid rebates classified as current. eton_IncreaseDecreaseInAccruedMedicaidRebates Accrued Medicaid rebates The amount of increase (decrease) in accrued Medicaid rebates. eton_WarrantsIssued Relative fair value of warrants issued in connection with debt The noncash value of warrants issued. us-gaap_RelatedPartyTransactionAmountsOfTransaction Related Party Transaction, Amounts of Transaction Related Party Transactions Disclosure [Text Block] Income tax expense (benefit) Income Tax Expense (Benefit) us-gaap_IncreaseDecreaseInAccruedLiabilities Other accrued liabilities us-gaap_DebtInstrumentRedemptionPricePercentageOfPrincipalAmountRedeemed Debt Instrument, Redemption Price, Percentage of Principal Amount Redeemed Product Sales and Royalties [Member] Relating to product sales and royalties. us-gaap_IncreaseDecreaseInAccountsPayable Accounts payable Btaine Anhydrous Product Rights [Member] Relating to Btaine Anhydrous product rights. Carglumic Acid Product Rights [Member] Relating to Carglumic acid product rights. Unaudited Interim Financial Information [Policy Text Block] Disclosure of the company's policy for unaudited interim financial information. us-gaap_OperatingExpenses Total operating expenses us-gaap_DebtInstrumentTerm Debt Instrument, Term (Year) General and administrative Cash and cash equivalents Cash and Cash Equivalents, at Carrying Value Royalty [Member] us-gaap_AllocatedShareBasedCompensationExpense Share-Based Payment Arrangement, Expense Amendment Flag City Area Code Use of Estimates, Policy [Policy Text Block] New Accounting Pronouncements, Policy [Policy Text Block] us-gaap_SharesOutstanding Balances, shares (in shares) Balances, shares (in shares) Common stock, outstanding (in shares) eton_DebtInstrumentSofrFloorRate Debt Instrument SOFR Floor Rate Represents the SOFR floor rate. Current Fiscal Year End Date us-gaap_DebtInstrumentBasisSpreadOnVariableRate1 Debt Instrument, Basis Spread on Variable Rate us-gaap_IncreaseDecreaseInPrepaidDeferredExpenseAndOtherAssets Prepaid expenses and other assets Document Fiscal Period Focus us-gaap_OperatingLeaseCost Operating Lease, Cost Document Fiscal Year Focus Document Period End Date Right-of-use assets and liabilities obtained due to lease renewal us-gaap_OperatingLeaseWeightedAverageRemainingLeaseTerm1 Operating Lease, Weighted Average Remaining Lease Term (Year) Entity File Number Selenix [Member] In relation to the company Selenix. DS-200 [Member] In relation to DS-200. Entity Emerging Growth Company us-gaap_DebtInstrumentFaceAmount Debt Instrument, Face Amount Document Type Entity Small Business Entity Shell Company Document Information [Line Items] Document Information [Table] Entity Filer Category Debt Instrument [Axis] Entity Current Reporting Status Debt Instrument, Name [Domain] Increlex [Member] In reference to the product Increlex. Variable Rate [Domain] us-gaap_ImpairmentOfLongLivedAssetsHeldForUse Impairment, Long-Lived Asset, Held-for-Use Relative fair value of warrants issued in connection with debt Variable Rate [Axis] us-gaap_ConcentrationRiskPercentage1 Concentration Risk, Percentage us-gaap_IncreaseDecreaseInAccountsReceivable Accounts receivable Stock-based compensation Entity Tax Identification Number Entity Central Index Key eton_ProceedsFromUpfrontPayment Proceeds From Up-front Payment In relation to proceeds from payments received upfront. Depreciation and amortization Entity Registrant Name eton_LineOfCreditFacilityAdditionalBorrowingCapacity Line Of Credit Facility, Additional Borrowing Capacity In reference to the increase to borrowing capacity of a line of credit facility. Entity [Domain] Customer Concentration Risk [Member] Legal Entity [Axis] Messa Holdings LLC [Member] In relation to Messa Holdings LLC Entity Address, Address Line One Sean E. Brynjelssen [Member] In reference to Sean E. Brynjelssen. us-gaap_AmortizationOfIntangibleAssets Amortization of Intangible Assets ecd_NonRule10b51ArrTrmtdFlag Non-Rule 10b5-1 Arrangement Terminated [Flag] Entity Address, City or Town ecd_Rule10b51ArrTrmtdFlag Rule 10b5-1 Arrangement Terminated [Flag] ecd_Rule10b51ArrAdoptedFlag Rule 10b5-1 Arrangement Adopted [Flag] Entity Address, Postal Zip Code Entity Address, State or Province Concentration Risk Type [Axis] ecd_NonRule10b51ArrAdoptedFlag Non-Rule 10b5-1 Arrangement Adopted [Flag] us-gaap_AllowanceForDoubtfulAccountsReceivable Accounts Receivable, Allowance for Credit Loss Concentration Risk Type [Domain] Material Terms of Trading Arrangement [Text Block] Entity Common Stock, Shares Outstanding Revenue Benchmark [Member] Accounts Receivable [Member] Long-Term Debt [Text Block] us-gaap_IncreaseDecreaseInInventories Inventories Trading Symbol Concentration Risk Benchmark [Axis] Concentration Risk Benchmark [Domain] Organization, Consolidation and Presentation of Financial Statements Disclosure [Text Block] Employee stock purchase plan (in shares) Stock Issued During Period, Shares, Employee Stock Purchase Plans (in shares) Local Phone Number us-gaap_StockIssuedDuringPeriodSharesStockOptionsExercised Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercises in Period (in shares) Exercised, Options (in shares) us-gaap_TableTextBlockNotes Tables Employee stock purchase plan us-gaap_LineOfCreditFacilityMaximumBorrowingCapacity Line of Credit Facility, Maximum Borrowing Capacity us-gaap_StockIssuedDuringPeriodSharesRestrictedStockAwardNetOfForfeitures Stock Issued During Period, Shares, Restricted Stock Award, Net of Forfeitures (in shares) us-gaap_LineOfCreditFacilityUnusedCapacityCommitmentFeePercentage Line of Credit Facility, Unused Capacity, Commitment Fee Percentage Related and Nonrelated Parties [Axis] Related and Nonrelated Parties [Domain] Stock-based compensation, shares (in shares) us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross Issued, Options (in shares) us-gaap_WarrantsAndRightsOutstandingMeasurementInput Warrants and Rights Outstanding, Measurement Input us-gaap_WarrantsAndRightsOutstandingTerm Warrants and Rights Outstanding, Term (Year) Line of Credit Facility, Lender [Domain] Collaborative Arrangement and Arrangement Other than Collaborative [Domain] us-gaap_StockIssuedDuringPeriodSharesNewIssues Stock Issued During Period, Shares, New Issues (in shares) Secured Overnight Financing Rate (SOFR) Overnight Index Swap Rate [Member] Lender Name [Axis] us-gaap_LiabilitiesAndStockholdersEquity Total liabilities and stockholdersæ"™ equity us-gaap_StockIssuedDuringPeriodValueNewIssues Stock Issued During Period, Value, New Issues Related Party Transaction [Axis] Related Party Transaction [Domain] Research and Development Expense, Total Accumulated deficit Lessee, Operating Lease, Disclosure [Table Text Block] Tabular disclosure for operating lease. us-gaap_InterestExpense Interest Expense, Operating and Nonoperating Measurement Input, Price Volatility [Member] us-gaap_InterestExpenseDebt Less: amount representing interest changes in operating assets and liabilities; Measurement Input, Risk Free Interest Rate [Member] us-gaap_DisclosureTextBlockAbstract Notes to Financial Statements Measurement Input, Expected Dividend Rate [Member] Subsequent Event [Member] Operating lease liabilities, noncurrent Total operating lease liabilities Operating Lease, Liability Total operating lease liabilities Subsequent Event Type [Axis] Operating lease liabilities, current Subsequent Event Type [Domain] Operating Lease, Liability, Current, Statement of Financial Position [Extensible Enumeration] Subsequent Events [Text Block] Operating lease right-of-use assets, net Operating Lease, Right-of-Use Asset us-gaap_LesseeOperatingLeaseLiabilityPaymentsDue Total us-gaap_FinanceLeaseLiability Finance Lease, Liability us-gaap_LesseeOperatingLeaseLiabilityUndiscountedExcessAmount Less: Imputed interest Measurement Input Type [Axis] us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearThree 2027 Measurement Input Type [Domain] Remainder of 2024 Fair Value Measurement, Policy [Policy Text Block] 2026 2027 us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths 2025, Operating Lease Liability 2028 us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearTwo 2026 Schedule of Finite-Lived Intangible Assets, Future Amortization Expense [Table Text Block] Segment Reporting, Policy [Policy Text Block] 2025 us-gaap_FairValueAdjustmentOfWarrants Fair Value Adjustment of Warrants Lessee, Operating Lease, Liability, to be Paid, Maturity [Table Text Block] Stock-based compensation us-gaap_ShareBasedCompensation Other long-term assets, net Lessee, Leases [Policy Text Block] us-gaap_LesseeOperatingLeaseLiabilityPaymentsRemainderOfFiscalYear 2024 (remainder of 2024) Operating Lease Liability us-gaap_FiniteLivedIntangibleAssetUsefulLife Finite-Lived Intangible Asset, Useful Life (Year) Earnings Per Share, Policy [Policy Text Block] us-gaap_Revenues Revenues Operating expenses: Debt discount amortization Amortization of Debt Discount (Premium) Income Tax, Policy [Policy Text Block] us-gaap_LesseeOperatingLeaseTermOfContract Lessee, Operating Lease, Term of Contract (Year) Research and Development Expense, Policy [Policy Text Block] us-gaap_Depreciation Depreciation us-gaap_SharesPaidForTaxWithholdingForShareBasedCompensation Share-Based Payment Arrangement, Shares Withheld for Tax Withholding Obligation (in shares) Shares withheld related to net share settlement of stock option exercises (in shares) us-gaap_AssetsCurrent Total current assets Share-Based Payment Arrangement [Policy Text Block] Equity [Text Block] PKU GoLike [Member] Represents information pertaining to PKU GoLike. Stock option exercises and vesting of restricted stock units Value of stock issued as a result of the exercise of stock options and the aggregate value of stock related to Restricted Stock Awards issued during the period. Stock option exercises and vesting of restricted stock units (in shares) Number of share options (or share units) exercised during the current period and total number of shares issued during the period, including shares forfeited, as a result of Restricted Stock Awards. Interest expense, net Common stock, \$0.001 par value, 50,000,000 shares authorized; 25,836,204 and 25,688,062 shares issued and outstanding at September 30, 2024 and December 31, 2023, respectively Adjustments to reconcile net income (loss) to net cash from operating activities: Common stock, authorized (in shares) Common Stock, Shares Authorized (in shares) Common stock, issued (in shares) us-gaap_LesseeOperatingLeaseDiscountRate Lessee, Operating Lease, Discount Rate Common stock, par value (in dollars per share) Common Stock, Par or Stated Value Per Share (in dollars per share) Thereafter Amount of amortization for asset, excluding financial asset and goodwill, lacking physical substance with finite life expected to be recognized after fourth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). Revenue from Contract with Customer [Policy Text Block] SWK Credit Agreement [Member] Represents the SWK Credit Agreement. us-gaap_CommonStockCapitalSharesReservedForFutureIssuance Common Stock, Capital Shares Reserved for Future Issuance (in shares) us-gaap_OperatingLeasePayments Operating Lease, Payments Statistical Measurement [Domain] Maximum [Member] Weighted Average [Member] Ownership [Domain] Product and Service [Axis] Product and Service [Domain] Statistical Measurement [Axis] Investment, Name [Domain] Debt, Policy [Policy Text Block] Ownership [Axis] Intangible Assets, Finite-Lived, Policy [Policy Text Block] Cash paid for interest investment, Name [Axis] Impairment or Disposal of Long-Lived Assets, Policy [Policy Text Block] Property, Plant and Equipment Disclosure [Text Block] Property, Plant and Equipment [Table Text Block] Stockholders' Equity Note, Warrants or Rights Warrants Disclosure [TextBlock] The entire disclosure for common stock warrants. Inventories eton_SharebasedCompensationArrangementBySharebasedPaymentAwardAnnualIncreaseInShareReserveAsAPercentOfOutstandingCommonStock Share-based Compensation Arrangement by Share-based Payment Award, Annual Increase in Share Reserve as a Percent of Outstanding Common Stock Represents the annual increase in share reserve as a percentage of outstanding common stock. The 2018 Plan [Member] Represents information on the 2018 Equity Incentive Plan (the 2018 Plan). us-gaap_InventoryValuationReserves Inventory Valuation Reserves SWK Warrants æ" Deb" æ" Tranche #1 Tranche #2 [Member] Represents SWK Warrants æ" Deb" æ" Tranche #2. SWK Warrants æ" Deb" æ" Tranche #1 [Member] Represents SWK Warrants æ" Deb" æ" Tranche #1. The 2017 Plan [Member] Represents information on the 2017 Equity Incentive Plan (the 2017 Plan). Customer [Axis] Customer [Domain] Nitisinone Product Rights [Member] The Nitisinone product rights. us-gaap_PropertyPlantAndEquipmentUsefulLife Property, Plant and Equipment, Useful Life (Year) Cash flows from operating activities Statement [Line Items] Furniture and Fixtures [Member] Accounts receivable, net Related Party, Eyemax LLC [Member] Represents information on the related parties. The Eyemax Agreement [Member] Information pertaining to the exclusive rights to sell the EM-100 product pursuant to a sales and marketing agreement (the æ"œEyemax Agreementæ"œ). FDA-Approved ANDA For Nitisinone [Member] The FDA-approved ANDA for Nitisinone member. Revenues: Additional paid-in capital eton_RoyaltyOnNetSalesOfProductsPercent Royalty on Net Sales of Products, Percent Information pertaining to the royalty on the net sales of all products as a percentage. Stockholdersæ"™ equity Covenant Based on Sale of First Commercial Product [Member] Description of the scenario. eton_RelatedPartyTransactionTermsRenewal Related Party Transaction, Terms, Renewal (Year) Description of the renewal terms of the related party transaction. eton_RelatedPartyTransactionTerms Related Party Transaction, Terms (Year) Description of the terms of the related party transaction. Property, Plant and Equipment, Policy [Policy Text Block] Long-Lived Tangible Asset [Axis] Covenant Based on Approval by The FDA [Member] Description of scenario. us-gaap_NonoperatingIncomeExpense Total other income (expense) Long-Lived Tangible Asset [Domain] Milestone Method [Member] Represents milestone method. SWK Holdings Corporation [Member] Information by name of lender. Chief Financial Officer [Member] Chief Executive Officer [Member] eton_DebtInstrumentCovenantAgreementAdditionalAmount Debt Instrument, Covenant Agreement, Additional Amount Represents additional amounts. Other income Current assets: The amended Agreement [Member] Information pertaining to the amended agreement. Related Party, Bausch Health [Member] Information pertaining to a related party. us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations Cash and cash equivalents at beginning of period Cash and cash equivalents at end of period Inventory, Policy [Policy Text Block] License [Member] us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect Change in cash and cash equivalents us-gaap_NetCashProvidedByUsedInFinancingActivities Net cash from financing activities us-gaap_Liabilities Total liabilities eton_DebtInstrumentExitFeePercentage Debt Instrument, Exit Fee as a Percentage of Outstanding Amounts Represents the exit fee as a percentage of outstanding amount. Commitments and contingencies (Note 11) eton_DebtInstrumentLIBORFloorRate Debt Instrument, LIBOR Floor Rate Represents the LIBOR floor rate. us-gaap_OperatingIncomeLoss Income (loss) from operations us-gaap_NetCashProvidedByUsedInOperatingActivities Net cash from operating activities Other income (expense): us-gaap_NetCashProvidedByUsedInInvestingActivities Net cash from investing activities Prepaid expenses and other current assets eton_CommonStockCapitalSharesReservedForFutureIssuancePercentageIncrease Common Stock, Capital Shares Reserved for Future Issuance, Percentage Increase Information on the automatic increase in reserve as a percentage of the outstanding common shares. eton_CommonStockCapitalSharesReservedForFutureIssuanceIncrease Common Stock, Capital Shares Reserved for Future Issuance, Increase (in shares) Information on the automatic increase in reserve of common shares. us-gaap_GrossProfit Gross profit Total cost of sales The 2018 Employee Stock Purchase Plan [Member] Information on the 2018 Employee Stock Purchase Plan. Counterparty Name [Axis] Counterparty Name [Domain] Schedule of Stockholders' Equity Note, Warrants or Rights [Table Text Block] eton_EmployeeStockPurchasePlanEspCashContributionsToESPP Employee Stock Purchase Plan (ESPP), Cash Contributions to ESPP This item

represents the amount of cash contributions during the period made by the entity to the Employee Stock Purchase Plan (ESPP).
et_on_EmployeeStockPurchasePlansFairValueOfCommonStockPricePerShareOnPurchaseDatePercentage Employee Stock Purchase Plans, Fair Value of Common Stock Price Per Share on Purchase Date, Percentage Information on using payroll deductions to purchase common shares.
et_on_EmployeeStockPurchasePlansFairValueOfCommonStockPricePerShareOnOfferingDatePercentage Employee Stock Purchase Plans, Fair Value of Common Stock Price Per Share on Offering Date, Percentage Information on using payroll deductions to purchase common shares. Concentration Risk, Credit Risk, Policy [Policy Text Block] us-gaap_PaymentsRelatedToTaxWithholdingForShareBasedCompensation Payment of tax withholding related to net share settlement of stock option exercises
et_on_RevenueAdditionalBasedOnEventAndSalesbasedMilestonesAchievements Revenue, Additional Based on Event and Sales-based Milestones Achievements Information on additional revenue based on event-based and sales-based milestones achievements. SWK Warrants [Member] Represents SWK Warrants. The Two Thousand Eighteen Equity Incentive Plan Member Represents the Two Thousand Eighteen Equity Incentive Plan. et_on_CommitmentAllocationOfProfitsPercentage Commitment, Allocation of Profits, Percentage Information on the allocation of profits as a percentage. AnovoRx [Member] Represents AnovoRx. et_on_CommitmentMilestoneFee Commitment, Milestone Fee Information on milestone fee. Cost of sales: Cost of Goods and Service [Policy Text Block] Scenario [Domain] Forecast [Member] London Interbank Offered Rate (LIBOR) 1 [Member] Interest rate at which a bank borrows funds from other banks in the London interbank market. Retained Earnings [Member] Total net revenues Title and Position [Domain] Title and Position [Axis] Scenario [Axis] Diurnal Limited [Member] Information by name of counterparty. Exclusive Licensing and Supply Agreement (the "Alkindi License Agreement") [Member] Information on the Exclusive Licensing and Supply Agreement (the "Alkindi License Agreement"). Obligation Based on Exclusivity Status from FDA [Member] Represents the the condition for the obligation. Additional Paid-in Capital [Member] Common Stock [Member] us-gaap_IncomeTaxExaminationPenaltiesAndInterestAccrued Income Tax Examination, Penalties and Interest Accrued Obligation Based on Commercial Success [Member] Information on the type of commitment. Obligation Based on Development Milestones [Member] Information on the type of commitment. Equity Components [Axis] et_on_PaymentsToAcquireMarketingRights Payments to Acquire Marketing Rights The cash outflow from amounts paid for marketing rights. Equity Component [Domain] us-gaap_IncomeTaxExaminationPenaltiesAndInterestExpense Income Tax Examination, Penalties and Interest Expense U.S. and Canadian rights to Crossject S.A.â€™s [Member] Information on the type of commitment. Crossject [Member] Information by name of counterparty. Exercise Price (in dollars per share) Class of Warrant or Right, Exercise Price of Warrants or Rights (in dollars per share) Class of Warrant or Right [Axis] Class of Warrant or Right [Domain] Tulex Pharmaceuticals, Inc. (â€œTulexâ€) [Member] Information by name of counterparty. Betaine Anhydrous [Member] Information on the type of product. Carglumic Acid Tablets [Member] Information on the type of product. Indemnification Rights and Agreements [Member] Information on the type of commitment. Outstanding (in shares) us-gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraOrdinaryItemsNoncontrollingInterest Income (loss) before income tax expense us-gaap_ClassOfWarrantOrRightNumberOfSecuritiesCalledByWarrantsOrRights Class of Warrant or Right, Number of Securities Called by Warrants or Rights (in shares) Azurity Pharmaceuticals, Inc. (â€œAzurityâ€) [Member] Information by name of counterparty. us-gaap_RepaymentsOfLongTermDebt Repayment of long-term debt Accounts Receivable [Policy Text Block] Computer Equipment [Member] Cash and Cash Equivalents, Policy [Policy Text Block] Statement of Financial Position Location, Balance [Axis] Statement of Financial Position Location, Balance [Domain] Inventories [Member] us-gaap_DebtInstrumentUnamortizedDiscount Less: unamortized discount Document Quarterly Report Entity Incorporation, State or Country Code us-gaap_UnrecognizedTaxBenefits Unrecognized Tax Benefits us-gaap_DebtInstrumentCarryingAmount Long-Term Debt, Gross General and Administrative Expense [Member] Accounting Policies [Abstract] Significant Accounting Policies [Text Block] Document Transition Report Basis of Accounting, Policy [Policy Text Block] Entity Interactive Data Current Related Party [Member] Security Exchange Name Title of 12(b) Security Obligation Based on Acceptance of FDA of NDA for product [Member] Represents obligation based on acceptance of FDA of NDA for product. Obligation Based on Successful Manufacturing of Registration Batches [Member] Represents obligation based on successful manufacturing on registration batches.
et_on_RoyaltiesPercentageOfNetSales Royalties, Percentage of Net Sales, Represents percentage of net sales related to royalties. Obligation Based on First Commercial Sale of Product [Member] Represents obligation based on first commercial sale of product. Research and Development Expense [Member] Statement of Income Location, Balance [Axis] Statement of Income Location, Balance [Domain] Collaborative Arrangement and Arrangement Other than Collaborative [Axis] us-gaap_SharePrice Share Price (in dollars per share) us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount Antidilutive Securities Excluded from Computation of Earnings Per Share, Amount (in shares) Weighted average number of common shares outstanding, diluted (in shares) Scenario, Plan [Member] Statement [Table] us-gaap_MinorityInterestOwnershipPercentageByParent Subsidiary, Ownership Percentage, Parent Statement of Financial Position [Abstract] Net income (loss) per share, diluted (in dollars per share) Weighted average number of common shares outstanding, basic (in shares) us-gaap_EffectiveIncomeTaxRateContinuingOperations Effective Income Tax Rate Reconciliation, Percent Net income (loss) per share, basic (in dollars per share) Statement of Cash Flows [Abstract] us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalRemainderOfFiscalYear Remainder of 2024 Lease Contractual Term [Domain] Statement of Stockholders' Equity [Abstract] Lease Contractual Term [Axis] et_on_PercentageForValuationReserveAgainstDeferredTaxAssets Percentage for Valuation Reserve Against Deferred Tax Assets Percentage for Valuation Reserve Against Deferred Tax Assets. Income Statement [Abstract] us-gaap_ProceedsFromIssuanceOfDebt Proceeds from Issuance of Debt Renewed Office Lease [Member] Represents renewed office lease. us-gaap_OtherCommitment Other Commitment, Total Other Commitments [Axis] Other Commitments [Domain] Asset Acquisition, Contingent Consideration, Liability, Current Cash flows from financing activities us-gaap_OperatingLeaseRightOfUseAssetAmortizationExpense Operating Lease, Right-of-Use Asset, Periodic Reduction us-gaap_StockholdersEquity Total stockholders' equity Balances Balances Liabilities Class of Stock [Axis] us-gaap_ShareBasedCompensationSharesAuthorizedUnderStockOptionPlansExercisePriceRangeUpperRangeLimit Share-Based Payment Arrangement, Option, Exercise Price Range, Upper Range Limit (in dollars per share) us-gaap_ShareBasedCompensationSharesAuthorizedUnderStockOptionPlansExercisePriceRangeLowerRangeLimit Share-Based Payment Arrangement, Option, Exercise Price Range, Lower Range Limit (in dollars per share) EX-101.PRE 11 et_on-20240930_pre.xml XBRL TAXONOMY EXTENSION PRESENTATION LINKBASE XML 13 R1.htm IDEA: XBRL DOCUMENT v3.24.3 Document And Entity Information - shares 9 Months Ended Sep. 30, 2024 Oct. 31, 2024 Document Information [Line Items] A Â Entity Central Index Key 0001710340 A Entity Registrant Name Eton Pharmaceuticals, Inc. A Amendment Flag false A Current Fiscal Year End Date --12-31 A Document Fiscal Period Focus Q3 A Document Fiscal Year Focus 2024 A Document Type 10-Q A Document Quarterly Report true A Document Period End Date Sep. 30, 2024 A Document Transition Report false A Entity File Number 001-38738 A Entity Incorporation, State or Country Code DE A Entity Tax Identification Number 37-1858472 A Entity Address, Address Line One 21925 W. Field Parkway, Suite 235 A Entity Address, City or Town Deer Park A Entity Address, State or Province IL A Entity Address, Postal Zip Code 60010-7278 A City Area Code 847 A Local Phone Number 787-7361 A Title of 12(b) Security Common stock, \$0.001 par value per share A Trading Symbol ETON A Security Exchange Name NASDAQ A Entity Current Reporting Status Yes A Entity Interactive Data Current Yes A Entity Filer Category Non-accelerated Filer A Entity Small Business true A Entity Emerging Growth Company false A Entity Shell Company false A Entity Common Stock, Shares Outstanding A 25,836,204 X - Definition Boolean 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 - Definition Area code of city + ReferencesNo definition available. + Details Name: dei_CityAreaCode Namespace Prefix: dei_Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - Definition End date of current fiscal year in the format --MM-DD. + ReferencesNo definition available. + Details Name: dei_CurrentFiscalYearEndDate Namespace Prefix: dei_Data Type: xbrli:monthDayItemType Balance Type: na Period Type: duration X - Definition Fiscal 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 - Definition This 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:yearItemType Balance Type: na Period Type: duration X - Definition 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. + ReferencesNo definition available. + Details Name: dei_DocumentInformationLineItems Namespace Prefix: dei_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Definition For the EDGAR submission types of Form 8-K: the date of the report, the date of the earliest event reported; for the EDGAR submission types of Form N-1A: the filing date; for all other submission types: the end of the reporting or transition period. The format of the date is YYYY-MM-DD. + ReferencesNo definition available. + Details Name: dei_DocumentPeriodEndDate Namespace Prefix: dei_Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - Definition Boolean 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 - Definition Boolean 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 - Definition The type of document being provided (such as 10-K, 10-Q, 485BPOS, etc). The document type is limited to the same value as the supporting SEC submission type, or the word 'Other'. + ReferencesNo definition available. + Details Name: dei_DocumentType Namespace Prefix: dei_Data Type: dei:submissionTypeItemType Balance Type: na Period Type: duration X - Definition Address Line 1 such as Altin, 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 - Definition Name 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 - Definition Code 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 - Definition Name 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 - Definition A 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 - Definition Indicate 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 - Definition 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. + ReferencesNo definition available. + Details Name: dei_EntityCurrentReportingStatus Namespace Prefix: dei_Data Type: dei:yesNoItemType Balance Type: na Period Type: duration X - Definition Indicate 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 - Definition Commission file number. The field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen. + ReferencesNo definition available. + Details Name: dei_EntityFileNumber Namespace Prefix: dei_Data Type: dei:fileNumberItemType Balance Type: na Period Type: duration X - Definition Indicate whether the registrant is one of the following: Large Accelerated Filer, Accelerated Filer, Non-accelerated Filer. Definitions of these categories are stated in Rule 12b-2 of the Exchange Act. This information should be based on the registrant's current or most recent filing containing the related disclosure. + 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 - Definition Two-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 - Definition 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). + 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 - Definition The 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 - Definition Boolean 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 - Definition Indicates 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 - Definition The 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 - Definition Local 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 - Definition Title 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 - Definition Name 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 - Definition Trading 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 14 R2.htm IDEA: XBRL DOCUMENT v3.24.3 Condensed Balance Sheets (Current Period Unaudited) - USD (\$) \$ in Thousands Sep. 30, 2024 Dec. 31, 2023 Current assets: A A Cash and cash equivalents \$ 20,261 \$ 21,388 Accounts receivable, net 5,591 3,411 Inventories 1,938 911 Prepaid expenses and other current assets 1,959 1,129 Total current assets 29,749 26,839 Property and equipment, net 33 58 Intangible assets, net 5,854 4,739 Operating lease right-of-use assets, net 193 92 Other long-term assets, net 1,212 1,229 Total assets 35,841 31,740 Liabilities, Current [Abstract] A A Accounts payable 2,684 1,848 Debt, net of unamortized discount 4,125 5,380 Accrued Medicaid rebates 8,047 3,627 Other Accrued Liabilities, Current 4,878 5,386 Total current liabilities 19,734 16,241 Operating lease liabilities, noncurrent 126 22 Total liabilities 19,860 16,263 Commitments and contingencies (Note 11) Stockholders' equity A A Common stock, \$0.001 par value;

50,000,000 shares authorized; 25,836,204 and 25,688,062 shares issued and outstanding at September 30, 2024 and December 31, 2023, respectively 26 26 Additional paid-in capital 123,250 119,521 Accumulated deficit (107,295) (104,070) Total stockholders' equity 15,981 15,477 Total liabilities and stockholders' equity \$ 35,841 \$ 31,740 X - Definition: The amount of accrued Medicaid rebates classified as current. + References: No definition available. + Details Name: eton AccruedMedicaidRebatesCurrent Namespace Prefix: eton Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Definition: Carrying 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). + References: Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(19\)\(a\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1) Reference 2: <http://www.xbrl.org/2003/role/exampleRef-Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10> + Details Name: us-gaap AccountsPayableCurrent Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Definition: 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. + References: Reference 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 - Definition: 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. + References: Reference 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](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 - Definition: Amount of asset recognized for present right to economic benefit. + References: Reference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48> Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49> Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 1 -Subparagraph \(i\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1) Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph \(ee\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32](http://www.xbrl.org/2003/role/disclosureRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32) Reference 6: <http://www.xbrl.org/2003/role/disclosureRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32> Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph \(bb\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3) Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25](http://www.xbrl.org/2003/role/disclosureRef-Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25) Reference 9: [http://www.xbrl.org/2003/role/disclosureRef-Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.4-08\(g\)\(1\)\(ii\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1) Reference 10: [http://www.xbrl.org/2003/role/disclosureRef-Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3) Reference 11: [http://www.xbrl.org/2003/role/disclosureRef-Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph \(f\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28](http://www.xbrl.org/2003/role/disclosureRef-Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28) Reference 12: <http://www.xbrl.org/2003/role/exampleRef-Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10> Reference 13: <http://www.xbrl.org/2003/role/exampleRef-Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12> Reference 14: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.7-03\(a\)\(2\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1) Reference 15: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 210 -Name Accounting Standards Codification 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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 - Definition: Amount of asset recognized for present right to economic benefit, classified as current. + References: Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph \(bb\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3) Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph \(a\) 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<http://www.xbrl.org/2003/role/disclosureRef-Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1> Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(9\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1) Reference 9: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(4\)\(i\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1) Reference 10: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(4\)\(ii\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1) Reference 11: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph \(SX 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https://asc.fasb.org/1943274/2147481404/852-10-50-7) + Details Name: us-gaap AssetsCurrentNamespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - References: No definition available. + Details Name: us-gaap AssetsCurrentNamespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Definition: Amount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation.

<https://asc.fasb.org/1943274/2147482686/350-30-45-1> + Details Name: us-gaap_IntangibleAssetsNetExcludingGoodwill Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of valuation and LIFO reserves of inventory expected to be sold, or consumed within one year or operating cycle, if longer. + ReferencesReference 1: [http://www.xbrl.org/2003/role/exampleRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 10-Publisher FASB-URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2003/role/exampleRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 1-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph 1-Subparagraph \(SX 210.5-02\(6\)\)](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 2: http://www.xbrl.org/2003/role/exampleRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 1-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph 1-Subparagraph (SX 210.5-02(6))) -Publisher FASB-URI <https://asc.fasb.org/1943274/2147480566/210-10-599-1> + Details Name: us-gaap_InventoryNet Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of liability recognized for present obligation requiring transfer or otherwise providing economic benefit to others. + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-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/1943274/2147480566/210-10-599-1](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/1943274/2147480566/210-10-599-1Reference 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/1943274/2147481203/810-10-50-30Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 25-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 4: 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/1943274/2147481203/810-10-50-30Reference 5: 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/1943274/2147480678/235-10-599-1Reference 6: 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 7: 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 8: 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 9: http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 5-Publisher FASB-URI https://asc.fasb.org/1943274/2147483467/210-10-45-5Reference 10: 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/1943274/2147480097/470-10-599-1Reference 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)(ii))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-599-1Reference 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/1943274/2147480097/470-10-599-1Reference 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/1943274/2147480097/470-10-599-1Reference 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/1943274/2147480097/470-10-599-1Reference 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/1943274/2147480097/470-10-599-1Reference 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/1943274/2147480097/470-10-599-1Reference 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/1943274/2147480097/470-10-599-1Reference 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/1943274/2147480097/470-10-599-1Reference 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/1943274/2147480097/470-10-599-1Reference 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 - DefinitionAmount, after deduction of an amortized premium (discount) and debt issuance cost, of long-term debt classified as current. Excludes lease obligation. + ReferencesReference 1: <a href=) + Details Name: us-gaap_LongTermDebtCurrent 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](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](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 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/1943274/2147480566/210-10-599-1](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/1943274/2147480566/210-10-599-1) + Details Name: us-gaap_OtherAccruedLiabilitiesCurrent Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit 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/1943274/2147480566/210-10-599-1](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/1943274/2147480566/210-10-599-1) + 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/1943274/2147480566/210-10-599-1](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/1943274/2147480566/210-10-599-1) + 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://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/1943274/2147478777/944-210-599-1Reference 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](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/1943274/2147478777/944-210-599-1Reference 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-

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 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 29: 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:monetaryItem Type Balance Type: credit Period Type: duration X - Definition The aggregate amount of income or expense from ancillary business-related activities (that is to say, excluding major activities considered part of the normal operations of the business), + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap NonoperatingIncomeExpense Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap NonoperatingIncomeExpenseAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - Definition Generally recurring costs associated with normal operations except for the portion of these expenses which can be clearly related to production and included in cost of sales or services. Includes selling, general and administrative expense. + ReferencesNo definition available. + Details Name: us-gaap OperatingExpenses Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap OperatingExpensesAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - Definition The 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 (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:monetaryItem Type Balance Type: credit Period Type: duration X - Definition Amount of income related to nonoperating activities, classified as other. + 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(7)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap OtherNonoperatingIncome Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - Definition Amount 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:monetaryItem Type Balance Type: debit Period Type: duration X - Definition Amount, excluding tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use, value added and excise. + 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:monetaryItem Type Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap RevenuesAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - Definition The 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:sharesItem Type Balance Type: na Period Type: duration X - Definition Number 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/1943274/2147482662/260-10-45-10 + Details Name: us-gaap WeightedAverageNumberOfSharesOutstandingBasic Namespace Prefix: us-gaap Data Type: xbrli:sharesItem Type Balance Type: na Period Type: duration X - Details Name: srt ProductOrServiceAxis=etom ProductSalesAndRoyaltiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 17 R5.htm IDEA: XBRL DOCUMENT v3.24.3 Condensed Statements of Stockholders' Equity (Unaudited) - USD (\$) in Thousands Common Stock [Member] Additional Paid-in Capital [Member] Retained Earnings [Member] Total Balances, shares (in shares) at Dec. 31, 2022 25,353,119 Á Á Balances at Dec. 31, 2022 \$ 25 \$ 116,187 \$ (103,134) \$ 13,078 Stock-based compensation, shares (in shares) 0 Á Á Stock-based compensation \$ 0 2,387 0 2,387 Stock option exercises and vesting of restricted stock units (in shares) 298,528 Á Á Stock option exercises and vesting of restricted stock units \$ 1 147 0 148 Net Income (loss) \$ 0 0 1,320 1,320 Balances, shares (in shares) at Sep. 30, 2023 25,658,396 Á Á Balances at Sep. 30, 2023 \$ 26 118,680 (101,814) 16,892 Employee stock purchase plan (in shares) 57,616 Á Á Employee stock purchase plan \$ 0 140 0 \$ 140 Shares withheld related to net share settlement of stock option exercises (in shares) (50,867) Á Á (50,867) Shares withheld related to net share settlement of stock option exercises \$ 0 (181) 0 \$ (181) Balances, shares (in shares) at Jun. 30, 2023 25,561,994 Á Á Balances at Jun. 30, 2023 \$ 26 117,934 (101,235) 16,725 Stock-based compensation \$ 0 730 0 730 Stock option exercises and vesting of restricted stock units (in shares) 96,402 Á Á Stock option exercises and vesting of restricted stock units \$ 0 16 0 16 Net Income (loss) \$ 0 (579) (579) Balances, shares (in shares) at Sep. 30, 2023 25,658,396 Á Á Balances at Sep. 30, 2023 \$ 26 118,680 (101,814) 16,892 Balances, shares (in shares) at Dec. 31, 2023 25,688,062 Á Á Balances at Dec. 31, 2023 \$ 26 119,521 (104,070) 15,477 Stock-based compensation, shares (in shares) 0 Á Á Stock-based compensation \$ 0 2,383 0 2,383 Stock option exercises and vesting of restricted stock units (in shares) 92,902 Á Á Stock option exercises and vesting of restricted stock units \$ 0 7 0 7 Relative fair value of warrants issued in connection with debt 0 1,170 0 1,170 Net Income (loss) \$ 0 0 (3,225) (3,225) Balances, shares (in shares) at Sep. 30, 2024 25,836,204 Á Á Balances at Sep. 30, 2024 \$ 26 123,250 (107,295) 15,981 Employee stock purchase plan (in shares) 55,240 Á Á Employee stock purchase plan \$ 0 169 0 169 Balances, shares (in shares) at Jun. 30, 2024 25,745,802 Á Á Balances at Jun. 30, 2024 \$ 26 121,358 (107,922) 13,462 Stock-based compensation, shares (in shares) 0 Á Á Stock-based compensation \$ 0 722 0 722 Stock option exercises and vesting of restricted stock units (in shares) 90,402 Á Á Stock option exercises and vesting of restricted stock units \$ 0 0 0 0 Relative fair value of warrants issued in connection with debt 0 1,170 0 1,170 Net Income (loss) \$ 0 627 627 Balances, shares (in shares) at Sep. 30, 2024 25,836,204 Á Á Balances at Sep. 30, 2024 \$ 26 \$ 123,250 \$ (107,295) \$ 15,981 X - Definition Number of share options (or share units) exercised during the current period and total number of shares issued during the period, including shares forfeited, as a result of Restricted Stock Awards. + ReferencesNo definition available. + Details Name: eton StockIssuedDuringPeriodSharesStockOptionsExercisedAndVestingOfRestrictedStockAward Namespace Prefix: eton Data Type: xbrli:sharesItem Type Balance Type: na Period Type: duration X - Definition Value of stock issued as a result of the exercise of stock options and the aggregate value of stock related to Restricted Stock Awards issued during the period. + ReferencesNo definition available. + Details Name: eton StockIssuedDuringPeriodValueStockOptionExercisesAndVestingOfRestrictedStockAwards Namespace Prefix: eton Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - Definition Amount of decrease to equity for grantee's tax withholding obligation for award under share-based payment arrangement. + ReferencesNo definition available. + Details Name: us-gaap AdjustmentsRelatedToTaxWithholdingForShareBasedCompensation Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: duration X - Definition Amount 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:monetaryItem Type Balance Type: credit Period Type: duration X - Definition Amount of increase in additional paid in capital (APIC) resulting from the issuance of warrants. Includes allocation of proceeds of debt securities issued with detachable stock purchase warrants. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting

Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 470 -SubTopic 20 -Section 25 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481284/470-20-25-2 + Details Name: us-gaap_AdjustmentsToAdditionalPaidInCapitalWarrantIssued Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type 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/1943274/214748666/740-323-65-2Reference 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 (f) -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/1943274/2147480155/815-40-65-1Reference 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 11 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 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 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 29: 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:monetaryItem Type Balance Type: credit Period Type: duration X - DefinitionNumber of shares issued which are neither cancelled nor held in the treasury. + ReferencesNo definition available. + Details Name: us-gaap_SharesOutstanding Namespace Prefix: us-gaap Data Type: xbrli:sharesItem Type Balance Type: na Period Type: instant X - DefinitionNumber of shares used to settle grantee's tax withholding obligation for award under share-based payment arrangement. + ReferencesNo definition available. + Details Name: us-gaap_SharesPaidForTaxWithholdingForShareBasedCompensation Namespace Prefix: us-gaap Data Type: xbrli:sharesItem Type Balance Type: na Period Type: duration 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/1943274/214748112/505-10-50-2Reference 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_StockIssuedDuringPeriodSharesShareBasedCompensation Namespace Prefix: us-gaap Data Type: xbrli:sharesItem Type 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/1943274/214748112/505-10-50-2Reference 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/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:monetaryItem Type Balance Type: credit Period Type: instant XML 18 R6.htm IDEA: XBRL DOCUMENT v3.24.3 Condensed Statements of Cash Flows (Unaudited) - USD (\$) 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Cash flows from operating activities: A Net Income (loss) \$ (3,225,000) + 1,320,000 Adjustments to reconcile net income (loss) to net cash from operating activities: A Stock-based compensation 2,383,000 2,387,000 Depreciation and amortization 791,000 576,000 Non-cash lease expense 53,000 50,000 Debt discount amortization 70,000 90,000 Changes in operating assets and liabilities: A Accounts receivable (2,179,000) (1,643,000) Inventories (1,027,000) (494,000) Prepaid expenses and other assets 171,000 749,000 Accounts payable 836,000 (52,000) Accrued Medicaid rebates 4,420,000 2,342,000 Other accrued liabilities (559,000) 1,103,000 Net cash from operating activities 1,734,000 6,428,000 Cash flows from investing activities: A Purchases of product license rights (1,868,000) 0 Purchases of property and equipment (14,000) 0 Net cash from investing activities (1,882,000) 0 Cash flows from financing activities: A Repayment of long-term debt (1,155,000) (770,000) Proceeds from employee stock purchase plan and stock option exercises 176,000 288,000 Payment of tax withholding related to net share settlement of stock option exercises 0 (181,000) Net cash from financing activities (979,000) (663,000) Change in cash and cash equivalents (1,127,000) 5,765,000 Cash and cash equivalents at beginning of period 21,388,000 16,305,000 Cash and cash equivalents at end of period 20,261,000 22,070,000 Supplemental disclosures of cash flow information: A Cash paid for interest 525,000 638,000 Cash paid for income taxes 181,000 0 Right-of-use assets and liabilities obtained due to lease renewal 153 29 Supplemental disclosures of non-cash transactions in investing and financing activities: A Relative fair value of warrants issued in connection with debt \$ 1,170,000 \$ 0 X - DefinitionThe amount of increase (decrease) in accrued Medicaid rebates. + ReferencesNo definition available. + Details Name: eton_IncreaseDecreaseInAccruedMedicaidRebates Namespace Prefix: eton Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: duration X - DefinitionThe amount of cash inflow from employee stock purchase plan, stock options, and warrant exercises. + ReferencesNo definition available. + Details Name: eton_ProceedsFromEmployeeStockPurchasePlanStockOptionsAndWarrantExercises Namespace Prefix: eton Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: duration X - DefinitionThe noncash value of warrants issued. + ReferencesNo definition available. + Details Name: eton_WarrantsIssued Namespace Prefix: eton Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: eton_AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionAmount of noncash expense included in interest expense to amortize debt discount and premium associated with the related debt instruments. Excludes amortization of financing costs. Alternate captions include noncash interest expense. + 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 - 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/1943274/2147483621/220-10-50-99-2Reference 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 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_AmortizationOfDebtDiscountPremium 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/1943274/214747740/830-230-45-1 + Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe current period expense charged against earnings on long-lived, physical assets not used in production, and which are not intended for resale, to allocate or recognize the cost of such assets over their useful lives; or to record the reduction in book value of an intangible asset over the benefit period of such asset; or to reflect consumption during the period of an asset that is not used in production. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef - Name Accounting Standards Codification - Section 45 - Paragraph 28 - Subparagraph (b) - SubTopic 10 - Topic 230 - Publisher FASB - URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef - Name Accounting Standards Codification - 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_DepreciationAndAmortization Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount, after refund, of cash paid to foreign, federal, state, and local jurisdictions as income tax. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef - Topic 230 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 2A - Publisher FASB - URI https://asc.fasb.org/1943274/2147482913/230-10-50-2AReference 2: http://www.xbrl.org/2003/role/disclosureRef - Topic 740 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 23 - Publisher FASB - URI https://asc.fasb.org/1943274/2147482685/740-10-50-23Reference 3: http://www.xbrl.org/2003/role/disclosureRef - Topic 740 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 22 - Publisher FASB - URI https://asc.fasb.org/1943274/2147482685/740-10-50-22Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef - Name Accounting Standards Codification - Topic 230 - SubTopic 10 - Section 50 - Paragraph 2 - Publisher FASB - URI https://asc.fasb.org/1943274/2147482913/230-10-50-2 + Details Name: us-gaap_IncomeTaxesPaidNet 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 - DefinitionThe increase (decrease) during the reporting period in the aggregate value of all inventory held by the reporting entity, associated with underlying transactions that are classified as operating activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef - 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_IncreaseDecreaseInInventories Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit 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 paid for interest, excluding capitalized interest, classified as operating activity. Includes, but is not limited to, payment to settle zero-coupon bond for accreted interest of debt discount and debt instrument with insignificant coupon interest rate in relation to effective interest rate of borrowing attributable to accreted interest of debt discount. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef - Topic 230 - SubTopic 10 - Name Accounting Standards Codification - Section 45 - Paragraph 17 - Subparagraph (d) - Publisher FASB - URI https://asc.fasb.org/1943274/2147482740/230-10-45-17Reference 2: http://www.xbrl.org/2003/role/disclosureRef - Topic 230 - SubTopic 10 - Name Accounting Standards Codification - Section 45 - Paragraph 25 - Subparagraph (e) - Publisher FASB - URI https://asc.fasb.org/1943274/2147482740/230-10-45-25Reference 3: http://www.xbrl.org/2003/role/disclosureRef - Topic 230 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 2 - Publisher FASB - URI https://asc.fasb.org/1943274/2147482913/230-10-50-2 + Details Name: us-gaap_InterestPaidNet 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/1943274/2147483443/250-10-50-6Reference 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/1943274/2147483621/220-10-50-99-2Reference 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/1943274/2147480678/235-10-50-99-1Reference 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/1943274/214747750/944-220-50-99-1Reference 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/1943274/2147479134/946-220-50-99-1Reference 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/1943274/2147479134/946-220-50-99-3Reference 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/1943274/2147480097/470-10-50-99-1AReference 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/1943274/2147480097/470-10-50-99-1AReference 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/1943274/2147480097/470-10-50-99-1AReference 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/1943274/2147480097/470-10-50-99-1AReference 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/1943274/2147480097/470-10-50-99-1AReference 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/1943274/2147480097/470-10-50-99-1BReference 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)(4)(iii)(A)) - Publisher FASB - URI https://asc.fasb.org/1943274/2147480097/470-10-50-99-1BReference 29: 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/1943274/2147480097/470-10-50-99-1BReference 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/1943274/2147480097/470-10-50-99-1BReference 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

Significant Customers

The Company is subject to credit risk for its cash and cash equivalents which are invested in high-grade money market funds and short-term U.S. treasury bills from time to time. The Company maintains its cash and cash equivalent balances with one major commercial bank, and the deposits held with the financial institution exceed the amount of insurance provided on such deposits and is exposed to credit risk in the event of a default by the financial institutions holding its cash and cash equivalents to the extent recorded on the balance sheets. The Company believes the associated credit risk to be minimal. The Company is dependent on third-party suppliers for its products and product candidates. In particular, the Company relies, and expects to continue to rely, on a small number of suppliers to manufacture key chemicals, approved products and process its product candidates as part of its development programs. These programs could be adversely affected by a significant interruption in the manufacturing process. The Company is also subject to credit risk from its accounts receivable related to product sales as it extends credit based on an evaluation of the customer's financial condition, and collateral is not required. The Company considers historical collection rates and the current financial status of its customers, as well as information from internal and external sources, macroeconomic and industry-specific factors, current conditions, and reasonable and supportable forecasts when evaluating potential credit losses. Historically, the Company's accounts receivable balances have been highly concentrated with a select number of customers, consisting primarily of specialty pharmacies and large wholesale pharmaceutical distributors. Given the size and creditworthiness of these customers, we have not experienced and do not expect to experience material credit losses. Based upon the review of these factors, the Company did not record an allowance for credit losses at September 30, 2024 or 2023. The accounts receivable balance at September 30, 2024 and December 31, 2023, and product sales revenue recognized during the nine-month periods ended September 30, 2024 and 2023, primarily consist of sales to and amounts due from AnovoRx for sales of the Company's ALKINDI SPRINKLE and Carglumic Acid products. AnovoRx sales made up 93.6% of total net revenues recognized in the nine-month period ended September 30, 2024 and 98.5% of net accounts receivable as of September 30, 2024, and 72.9% of total net revenues recognized in the nine-month period ended September 30, 2023, and 97.4% of net accounts receivable as of December 31, 2023. Given the size and creditworthiness of these customers, we have not experienced and do not expect to experience material credit losses. A Revenue Recognition for Contracts with Customers

The Company accounts for contracts with its customers in accordance with ASC 606 "Revenue from Contracts with Customers." ASC 606 applies to all contracts with customers, except for contracts that are within the scope of other standards. Under ASC 606, an entity recognizes revenue when its customer obtains control of promised goods or services in an amount that reflects the consideration the entity expects to receive in exchange for those goods or services. To determine revenue recognition for arrangements that an entity determines are within the scope of ASC 606, the entity performs the following five steps: (i) identify the contract(s) 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 in the contract; and (v) recognize revenue when (or as) the entity satisfies a performance obligation. At contract inception, once the contract is determined to be within the scope of ASC 606, the Company assesses the goods or services promised within each contract and determines those that are performance obligations to assess whether each promised good or service is distinct. The Company then recognizes as revenue the amount of the transaction price that is allocated to the respective performance obligation when (or as) the performance obligation is satisfied. Arrangements that include rights to additional goods or services that are exercisable at a customer's discretion are generally considered options. The Company assesses whether these options provide a material right to the customer and, if so, they are considered performance obligations. The exercise of a material right is accounted for as a contract modification for accounting purposes. The Company recognizes as revenue the amount of the transaction price allocated to the respective performance obligation when (or as) each performance obligation is satisfied at a point in time or over time, and if over time this is based on the use of an output or input method. Any amounts received prior to revenue recognition will be recorded as deferred revenue. Amounts expected to be recognized as revenue within the twelve months following the balance sheet date will be classified as current portion of deferred revenue in the Company's balance sheets. Amounts not expected to be recognized as revenue within the twelve months following the balance sheet date are classified as long-term deferred revenue, net of current portion. A Milestone Payments

If a commercial contract arrangement includes development and regulatory milestone payments, the Company will evaluate whether the milestone conditions have been achieved and if it is probable that a significant revenue reversal would not occur before recognizing the associated revenue. Milestone payments that are not within the Company's control or the licensee's control, such as regulatory approvals, are generally not considered probable of being achieved until those approvals are received. A Royalties

For arrangements that include sales-based royalties, including milestone payments based on a level of sales, which are the result of a customer-vendor relationship and for which the license is deemed to be the predominant item to which the royalties relate, the Company will recognize revenue at the later of (i) when the related sales occur, or (ii) when the performance obligation to which some or all of the royalty has been allocated has been satisfied or partially satisfied. A Significant Financing Component

In determining the transaction price, the Company will adjust consideration for the effects of the time value of money if the expected period between payment by the licensee and the transfer of the promised goods or services to the licensee will be more than one year. The Company sells its ALKINDI SPRINKLE, Carglumic Acid, Betaine Anhydrous, Nisitinone, and PKU GOLIKE products to pharmacy distributor customers which provide order fulfillment and inventory storage/distribution services. The Company may sell products in the U.S. to wholesale pharmaceutical distributors, who then sell the product to hospitals and other end-user customers. Sales to wholesalers are made pursuant to purchase orders subject to the terms of a master agreement, and delivery of individual shipments represent performance obligations under each purchase order. The Company uses a third-party logistics (3PL) vendor to process and fulfill orders and has concluded it is the principal in the sales to wholesalers because it controls access to the 3PL vendor services rendered and directs the 3PL vendor activities. The Company has no significant obligations to wholesalers to generate pull-through sales. For its ALKINDI SPRINKLE, Carglumic Acid, Betaine Anhydrous, Nisitinone, and PKU GOLIKE products, the Company bills at the initial product list price which are subject to offsets for patient co-pay assistance and potential state Medicaid reimbursements which are estimated and recorded as a reduction of net revenues at the date of sale/shipment. Selling prices initially billed to wholesalers are subject to discounts for prompt payment and subsequent chargebacks when the wholesalers sell products at negotiated discounted prices to members of certain group purchasing organizations (GPOs) and government programs. Because of the shelf life of the product and the Company's lengthy return period, there may be a significant period of time between when the product is shipped and when it issues credits on returned product. The Company estimates the transaction price when it receives each purchase order taking into account the expected reductions of the selling price initially billed to the wholesaler/distributor arising from all of the above factors. The Company has developed estimates for future returns and chargebacks and the impact of other discounts and fees it pays. When estimating these adjustments to the transaction price, the Company reduces it sufficiently to be able to assert that it is probable that there will be no significant reversal of revenue when the ultimate adjustment amounts are known. The Company stores its ALKINDI SPRINKLE, Carglumic Acid, Betaine Anhydrous, Nisitinone, and PKU GOLIKE inventory at its pharmacy distributor customer locations, and revenue is recorded when stock is pulled and shipped to fulfill specific orders. The Company may recognize revenue and cost of sales from products sold to wholesalers upon delivery to the wholesaler location. At that time, the wholesalers take control of the product as they take title, bear the risk of loss of ownership and have an enforceable obligation to pay the Company. They also have the ability to direct sales of product to their customers on terms and at prices they negotiate. Although wholesalers have product return rights, the Company does not believe they have a significant incentive to return the product. Upon recognition of revenue from product sales, the estimated amounts of credit for product returns, chargebacks, distribution fees, prompt payment discounts, state Medicaid and GPO fees are included in sales reserves, accrued liabilities and net accounts receivable. As of September 30, 2024 and December 31, 2023, estimated state Medicaid liability was \$8,047 and \$3,627, respectively. The Company monitors actual product returns, chargebacks, discounts and fees subsequent to the sale. If these amounts end up differing from its estimates, it will make adjustments to these allowances, which are applied to increase or reduce product sales revenue and earnings in the period of adjustment. A Cost of Sales

Cost of product sales consists of the profit-sharing and royalty fees with the Company's product licensing and development partners, the purchase costs for finished products from third-party manufacturers, freight and handling/storage from the Company's 3PL logistics service providers, and amortization expense of certain intangible assets. The costs of sales for profit-sharing, royalty fees, purchased finished products, and the associated inbound freight expense are recorded when the associated product sale revenue is recognized in accordance with the terms of shipment to customers while outbound freight and handling/storage fees charged by the 3PL service provider are expensed as they are incurred. Intangible assets are amortized on a straight-line basis over the estimated useful life of the product. Cost of product sales also reflects any write-downs or reserve adjustments for the Company's inventories. A Cost of licensing revenue consists of the profit-sharing fees related to the Company's product licensing and development partners. A Research and Development Expenses

Research and development (R&D) expenses include both internal R&D activities and external contracted services. Internal R&D activity expenses include salaries, benefits, stock-based compensation, and other costs to support the Company's R&D operations. External contracted services include product development efforts such as certain product licensor milestone payments, clinical trial activities, manufacturing and control-related activities, and regulatory costs. R&D expenses are charged to operations as incurred. The Company reviews and accrues R&D expenses based on services performed and relies upon estimates of those costs applicable to the stage of completion of each project. Significant judgments and estimates are made in determining the accrued balances at the end of any reporting period. Actual results could differ from the Company's estimates. A Upfront payments and milestone payments made for the licensing of products that are not yet approved by the FDA are expensed as R&D in the period in which they are incurred. Nonrefundable advance payments for goods or services to be received in the future for use in R&D activities are recorded as prepaid expenses and are expensed as the related goods are delivered or the services are performed. A Income Taxes

As part of the process of preparing the Company's financial statements, the Company must estimate the actual current tax liabilities and assess temporary differences resulting from differing treatment of items for tax and accounting purposes. These differences result in deferred tax assets and liabilities, which are included within the balance sheets. The Company must assess the likelihood that the deferred tax assets will be recovered from future taxable income and, to the extent the Company believes that recovery is not likely, a valuation allowance must be established. To the extent the Company establishes a valuation allowance or increase or decrease to this allowance in a period, the impact will be included in income tax expense in the statements of operations. As of September 30, 2024 and December 31, 2023, the Company has established a 100% valuation reserve against its deferred tax assets. A The Company recorded income tax benefit of (\$126) and zero for the three-month periods ended September 30, 2024 and 2023, respectively. The Company recorded income tax benefit of (\$72) and zero for the nine-month periods ended September 30, 2024 and 2023, respectively. Our effective tax rate was (25.1%) for the three-month period ended September 30, 2024 and zero for the three-month period ended September 30, 2023. Our effective tax rate was 2.4% for the nine-month period ended September 30, 2024 and zero for the nine-month period ended September 30, 2023. The Company accounts for income taxes under the provisions of ASC 740 - Income Taxes. As of September 30, 2024 and December 31, 2023, there were no unrecognized tax benefits included in the balance sheets that would, if recognized, affect the effective tax rate. The Company's practice is to recognize interest and penalties related to income tax matters in income tax expense. The Company had no accrual for interest or penalties in its balance sheets at September 30, 2024 and December 31, 2023, and has not recognized interest and penalties in the statement of operations for the nine-month periods ended September 30, 2024 and 2023. A In addition, under Sections 382 and 383 of the Internal Revenue Code of 1986, as amended, and corresponding provisions of state law, if a corporation undergoes an ownership change, which is generally defined as a greater than 50% change (by value) in its equity ownership over a three-year period, the corporation'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 may be limited. A Income (Loss) Per Share

Basic net income (loss) per share of common stock is computed by dividing net income (loss) attributable to common stockholders for the period by the weighted average number of shares of common stock outstanding during the period. Diluted net income (loss) per share is computed by dividing the net income (loss) attributable to common stockholders for the period by the weighted average number of common and common equivalent shares, such as unvested restricted stock, stock options, RSUs and warrants that are outstanding during the period. Common stock equivalents are excluded from the computation when their inclusion would be anti-dilutive. For the three-month periods ended September 30, 2024 and 2023, common stock equivalents excluded 4,896,038 and 5,618,663, respectively, that were anti-dilutive. For the nine-month periods ended September 30, 2024 and 2023, common stock equivalents excluded 6,319,907 and 4,821,906, respectively, that were anti-dilutive. Included in the basic and diluted net income (loss) per share calculation are RSUs awarded to directors that have been vested, but the issuance and delivery of the shares of common stock are deferred until the director retires from service as a director. A Stock-Based Compensation

The Company accounts for stock-based compensation under the provisions of ASC 718 Compensation - Stock Compensation. The guidance under ASC 718 requires companies to estimate the fair value of the stock-based compensation awards on the date of grant and record expense over the related service periods, which are generally the vesting period of the equity awards. The Company estimates the fair value of stock-based option awards using the Black-Scholes option-pricing model (BSM). The BSM requires the input of subjective assumptions, including the expected stock price volatility, the calculation of expected term, forfeitures and the fair value of the underlying common stock on the date of grant, among other inputs. The risk-free interest rate was determined from the implied yields for zero-coupon U.S. government issues with a remaining term approximating the expected life of the options or warrants. Dividends on common stock are assumed to be zero for the BSM valuation of the stock options. The expected term of stock options granted is based on vesting periods and the contractual life of the options. Expected volatilities are based on the Company's historical volatility subsequent to our IPO, which we believe represents the most accurate basis for estimating expected future volatility under the current conditions. We account for forfeitures as they occur. A Fair Value Measurements

We measure certain of our assets and liabilities at fair value. Fair value represents the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value accounting requires characterization of the inputs used to measure fair value into a three-level fair value hierarchy as follows: A Level 1

Inputs based on quoted prices in active markets for identical assets or liabilities. An active market is a market in which transactions occur with sufficient frequency and volume to provide pricing information on an ongoing basis. A Level 2

Observable inputs that reflect the assumptions market participants would use in pricing the asset or liability developed based on market data obtained from sources independent from the entity. A Level 3

Unobservable inputs that reflect the entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available. A Fair value measurements are classified based on the lowest level of input that is significant to the measurement. The Company's assessment of the significance of a particular input to the fair value measurement requires judgment, which may affect the valuation of the assets and liabilities and their placement within the fair value hierarchy levels. The determination of the fair values stated below take into account the market for the Company's financials, assets and liabilities, the associated credit risk and other factors as required. The Company considers active markets as those in which transactions for the assets or liabilities occur in sufficient frequency and volume to provide pricing information on an ongoing basis. The Company's financial instruments include cash and cash equivalents, accounts receivable, accounts payable, accrued liabilities, and debt obligation. The carrying amounts of these financial instruments approximate their fair values due to the short-term maturities of these instruments. Based on borrowing rates currently available to the Company, the carrying value of the debt obligation approximates its fair value. A Impact of Recent Accounting Pronouncements

In November 2023, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2023-07A Segment Reporting - Improving Reportable Segment Disclosures. The standard requires enhanced disclosures of a public company's significant segment expenses that are regularly provided to the chief operating decision maker (CODM) and any additional measures of a segment's profit or loss used by the CODM when making resource allocation decisions, including for companies with a single reportable segment. The standard is effective for public companies for annual periods after December 15, 2023 and in interim periods in 2025, with early adoption permitted. The Company is continuing to assess the potential impacts of the amendments, and it does not expect this pronouncement to have a material effect on its financial statements as the Company only has one reportable segment. In December 2023, the FASB issued ASU No. 2023-09, Income Taxes - Improvements to Income Tax Disclosures. The standard requires enhanced income tax disclosures, including the effective tax rate reconciliation and income taxes paid, amongst others. The standard will be effective for public companies for annual periods beginning in 2025, with early adoption permitted. The Company is currently assessing the impact of adopting this guidance on its financial statements. A X - References

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The entire disclosure for all significant accounting policies of the reporting entity. + References Reference 1: <http://www.xbrli.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification>

the exercise price of the stock options and the fair value of the Company's common stock on September 30, 2024 for those stock options that had strike prices lower than the fair value of the Company's common stock. A Stock-based compensation related to stock options was \$559 and \$639 for the three-month periods ended September 30, 2024 and 2023, respectively. A Stock based compensation related to stock options was \$1,991A and \$2,115A for the nine-month periods ended September 30, 2024 and 2023, respectively. As of September 30, 2024, there was a total of \$5,266A of unrecognized compensation costs related to non-vested stock option awards. The weighted average grant date fair value of stock option awards for the nine months ended September 30, 2024A was \$2.94A per share. In the nine months ended September 30, 2024, the Company issued 2,500A shares of its stock resulting from stock option exercises at a weighted average exercise price of \$2.97A per share with an intrinsic value of \$2. A Restricted Stock Units (RSUs) A The following table summarizes restricted stock unit activity during the nine months ended September 30, 2024: A A Number of Units A A Weighted Average Grant-Date Fair Value Per Unit A Outstanding and unvested as of December 31, 2023 A A 274,204A A 2.63A A Granted A A 2,63A A A Vested A A 90,402A A 2.63A A Forfeited A A 23,000A A 2.63A A Outstanding and unvested as of September 30, 2024 A A 160,802A A 2.63A A Stock-based compensation related to RSUs was \$171A and \$179A for the nine-month periods ended September 30, 2024 and 2023, respectively. As of September 30, 2024, there was \$376A of unrecognized stock-based compensation expense related to unvested RSUs, which will be recognized over a weighted average period of approximately 1.8A years. A Employee Stock Purchase Plan A The Company's 2018 Employee Stock Purchase Plan (the "ESPP") provides for an initial reserve of 150,000 shares, and this reserve is automatically increased on January 1 of each year by the lesser of 1% of the outstanding common shares at December 31 of the preceding year or 150,000 shares, subject to reduction at the discretion of the Company's board of directors. As of September 30, 2024, there were 718,274A sharesA available for issuance under the ESPP. A The annual offerings consist of two stock purchase periods, with the first purchase period ending in June and the second ending in December. The terms of the ESPP permit employees of the Company to use payroll deductions to purchase stock at a price per share that is at least the lesser of (1) 85% of the fair market value of a share of common stock on the first date of an offering or (2) 85% of the fair market value of a share of common stock on the date of purchase. After the offering period ends, subsequent twelve-month offering periods automatically commence over the term of the ESPP on the day that immediately follows the conclusion of the preceding offering, each consisting of two purchase periods approximately six months in duration. The terms of the ESPP provide a restart feature if the Company's stock price is lower at the end of a six-month period within the twelve-month offering period than it was at the beginning of the twelve-month offering period. A For the nine-month periods ended September 30, 2024 and 2023, there were 55,240 and 57,616 share issuances, respectively, under the ESPP. The weighted average fair value of share awards in the firstA nine months of 2024 and 2023 was \$1.34A and \$1.22, respectively. Employees contributed \$209A and \$181A via payroll deductions during the three and nine months ended September 30, 2024 and 2023, respectively. The Company recorded an expense of \$145A and \$93A related to the ESPP in the nine-month periods ended September 30, 2024 and 2023, respectively. A As of September 30, 2024 and December 31, 2023, the accompanying condensed balance sheets include \$48A and \$24, respectively, in accrued liabilities for employee ESPP contributions. A X - Definition The entire disclosure for 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 \(l\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (h)(2)(i)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 6: <a href=) + Details Name: us-gaap DisclosureOfCompensationRelatedCostsShareBasedPaymentsTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap DisclosureTextBlockAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration XML 27 R15.htm IDEA: XBRL DOCUMENT v3.24.3 Note 9 - Related-party Transactions 9 Months Ended Sep. 30, 2024 Notes to Financial Statements A Related Party Transactions Disclosure [Text Block] Note 9 A Related-Party Transactions A Chief Executive Officer A The CEO has a partial interest in a company that the Company hadA partnered with for its EM-100(AlawayA Preservative Free eye allergy product as described below. A The Company acquired the exclusive rights to sell the EM-100 product in the United States pursuant to a Sales and Marketing Agreement (the "Eyemax Agreement") dated August 11, 2017, between the Company and Eyemax LLC (the "Eyemax"), an entity affiliated with the Company's CEO. A Under the terms of the Eyemax Agreement, the Company would pay Eyemax \$250A upon FDA approval, \$500A upon the first commercial sale of the product, and a royalty of 10% on the net sales of all products. A The Eyemax Agreement was for an initial term of tenA years from the date of the Eyemax Agreement, subject to successive two-year renewals unless the Company elected to terminate the Eyemax Agreement. A On February 18, 2019, the Company entered into an Amended and Restated Agreement with Eyemax amending the Sales Agreement (the "Amended Agreement"). Pursuant to the Amended Agreement, Eyemax sold the Company all of its right, title and interest in EM-100, including any such product that incorporates or utilizes Eyemax's intellectual property rights. Pursuant to the Amended Agreement, the Company paid Eyemax two milestone payments: (i) one milestone payment for \$250A upon regulatory approval in the territory by the FDA of the first single agent product and (ii) one milestone payment for \$500A following the first commercial sale of the first single agent product in the territory. From the effective date of the Amended Agreement, the Company has realized a total of \$1,840A of the non-royalty and royalty revenue throughA September 30, 2024. A The EM-100 asset and its associated product rights were sold to Bausch Health on February 18, 2019, and future potential royalties of twelve percent on Bausch Health sales of the product, named AlawayA Preservative Free by Bausch, which was approved by the FDA in September 2020, would be split between Eyemax and the Company. There were no amounts due to Eyemax under the terms of the Amended Agreement as of September 30, 2024, and Bausch Health discontinued sales of AlawayA Preservative Free effective March 24, 2023. A The CEO has a partial interest in a company that the Company hasA entered into an agreement with as described below. A Previously, the Company acquired DS-200 and all related intellectual property pursuant to an asset purchase agreement (the "Selenix Agreement") dated June 23, 2017 between the Company and Selenix LLC (the "Selenix"), an entity affiliated with the CEO. A On August 30, 2024, the Company amended the Selenix Agreement in tandem with an agreement to sell DS-200 in August 2024 (see Note 11). Pursuant to the terms of the amended Selenix Agreement, Selenix waived its rights to future milestone payments and 50% of DS-200A profit in exchange for 45% of proceeds received by Eton from the DS-200 sale agreement. A Selenix is 50% owned by Messa Holdings LLC (the "Messa"), which is 100% owned by the CEO. As of September 30, 2024, the Company's balance sheetA reflected a \$220 payment due to Selenix in accrued liabilities. A X - ReferencesNo definition available. + Details Name: us-gaap DisclosureTextBlockAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - Definition The 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 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](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:textBlockItem Type Balance Type: na Period Type: duration XML 28 R16.htm IDEA: XBRL DOCUMENT v3.24.3 Note 10 - Leases 9 Months Ended Sep. 30, 2024 Notes to Financial Statements A Lessee, Operating Leases [Text Block] Note 10 A Leases A The Company recognizes a right-of-use (the "ROU") asset and a lease liability on the balance sheet for substantially all leases, including operating leases, and separates lease components from non-lease components related to its office space lease. A In June 2024, the Company renewed its office lease for a two-year period through March 2027 and recorded \$219A in ROU assets and \$219A in operating lease liabilities in association with the lease extension. A The Company's operating lease cost as presented as G&A in the condensed statements of operations was \$61 for the nine months ended September 30, 2024, and \$57 for the nine months ended September 30, 2023. Cash paid for amounts included in the measurement of operating lease liabilities was \$35A for the nine months ended September 30, 2024, and \$66A for the nine months ended September 30, 2023. The ROU asset non-cash lease expenseA was \$53A and \$50A for the nine-month periods ended September 30, 2024 and 2023, respectively, and is reflected within non-cash lease expenseA on the Company's condensed statements of cash flows. As of September 30, 2024, the weighted-average remaining lease term was 2.50A years, and the weighted-average incremental borrowing rate was 8.6%. A The table below presents the lease-related assets and liabilities recorded on the balance sheet as of September 30, 2024 (in thousands). A Assets Classification A A Operating lease right-of-use assets Operating lease right-of-use assets, net A \$193A Total leased assets A A \$193A Liabilities A A Operating lease liabilities, current Accrued liabilities A \$75A Operating lease liabilities, noncurrent Operating lease liabilities, net of current portion A \$126A Total operating lease liabilities A A \$201A A The Company's future lease commitmentsA as of September 30, 2024, areA as indicated below: A A Operating Lease Liabilities A 2024 (remainder of 2024) A A 23A 2025 A A 89A 2026 A A 90A 2027 A A 23A Undiscounted lease payments A A 225A Less: Imputed interest A A (24) Total operating lease liabilities A \$201A X - ReferencesNo definition available. + Details Name: us-gaap DisclosureTextBlockAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - Definition The 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:textBlockItem Type Balance Type: na Period Type: duration XML 29 R17.htm IDEA: XBRL DOCUMENT v3.24.3 Note 11 - Commitments and Contingencies 9 Months Ended Sep. 30, 2024 Notes to Financial Statements A Commitments and Contingencies Disclosure [Text Block] Note 11 A Commitments and Contingencies A Legal A The Company is subject to legal proceedings and claims that may arise in the ordinary course of business. The Company is not aware of any pending or threatened litigation matters at this time that wouldA have a material impact on the operations of the Company. A License and product development agreements A The Company has entered into various agreements in addition to those discussed above which are described below. A The three oral solution pediatric neurology product candidates discussed below, Topiramate, Zonisamide, and Lamotrigine were developed by the Company and its various product candidate development partners, and the Company subsequently sold certain rights and interests in these three products to Azurity in 2021, but retained rights to certain royalties. The Company has recognized \$27,500 in milestone revenues to date from these three products, and in June 2023 the Company amended its asset purchase agreement with Azurity and sold the remaining royalty interests it received back to Azurity for \$5,500. A Azurity will assume royalty or profit share obligations owed to development partners as well as additional milestone payments based on sales volume targets. A In March 2020, the Company entered into an Exclusive Licensing and Supply Agreement (the "Alkindi License Agreement") with Diurnal for marketing ALKINDI SPRINKLEA in the United States. In September 2020, ALKINDI SPRINKLEA's New Drug Application (NDA) was approved by the FDA as a replacement therapy for pediatric patients with adrenocortical insufficiency. A For the initial licensing milestone fee, the Company paid Diurnal \$3,500A in cash and issuedA 379,474A shares of its common stock to Diurnal which were valued at \$1,264A based on the Company's closing stock price of \$3.33A on March 26, 2020. The Company paid Diurnal \$1,000 for a 2023 sales milestone in January 2024 thatA was recorded as licensing cost of sales in December 2022, andA will also pay Diurnal \$2,500A if the product obtains orphan drug exclusivity status from the FDA. A In June 2021, the Company acquired U.S. and Canadian rights to Crossject's ZENEOA hydrocortisone needleless autoinjector, which is under development as a rescue treatment for adrenal crisis. The Company paid Crossject \$500 upon signing, \$500 in March 2022 upon a completion of a successful technical batch and could pay up to \$3,500 in additional development milestones and up to \$6,000 in commercial milestones, as well as a 10% royalty on net sales. A In October 2021, the Company acquired the U.S. marketing rights to Carglumic Acid Tablets. The productA's Abbreviated New Drug Application (the "ANDA"), which is owned by Novitium Pharma, was approved by the FDA on October 12, 2021. The product is an AB-rated, substitutable generic version of CarbagluA. The Company paid \$3,250 upon signing and retains 50% of the product profits with the balance being distributed to the licensor and manufacturer. The Company launched this product in December 2021. A In Note 11 A Commitments and Contingencies (continued) A In SeptemberA 2022, the Company acquired an FDA-approved ANDA for Betaine Anhydrous for oral solution. The ANDA was approved by the FDA in January 2022. The Company paid \$2,000 to the seller upon signing and an additional \$125A in November 2023, and could pay up to \$1,000 in commercial milestones based on future product sales. The Company will retain 65% of the product profits with the balance being distributed to the licensor. A In March 2023, the Company acquired rare disease endocrinology product candidate ET-600 from Tulex Pharmaceuticals. The Company paidA \$450 to Tulex in July 2023A as a result ofA successful manufacturingA of registration batches. The Company will pay Tulex \$200 upon acceptance by the FDA of the NDA for the product, \$250 uponA first commercial sale of the product, and tiered royalties of 12.5% toA 17.0% on net sales. A In October 2023, the Company acquired an FDA-approved ANDA for Nitisinone. The ANDA was approved by the FDA in MayA 2023. The Company paid \$150A to the sellerA and an additional \$500 of cure amounts owed to the manufacturer upon signing. A The Company will retain 80% of the product profits with the balance being distributed to the manufacturer. A In MarchA 2024, the Company acquiredA the rights toA PKU GOLIKEA medical formula. The Company paidA \$2,350A to the sellerA upon signing, which was allocated as \$482A of inventory and \$1,868 of an intangible asset (product licensing rights) based on the relative fair value of the purchased assets. The CompanyA could pay up to \$2,000 in commercial milestones based on future product salesA and will pay the seller a royalty of 30% of net sales, which will include the cost of the product. A In August 2024, the Company entered into an agreement to sell its DS-200 product candidate. The Company received \$500 upfront and could receive additional payments of up to \$6,500 based on the achievement ofA certain future regulatory and commercialA milestones related to DS-200. The Company will retain 45% of the proceeds from the transaction with the balance being distributed to otherA partners. A Indemnification A As permitted under Delaware law and in accordance with the Company's Amended and Restated Bylaws, the Company is required to indemnify its officers and directors for certain events or occurrences while the officer or director is or was serving in such capacity. The Company is also party to indemnification agreements with its directors and officers. The Company believes the fair value of the indemnification rights and agreements is

Name: eton DebtInstrumentExitFeePercentage Namespace Prefix: eton_Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionRepresents the LIBOR floor rate. + ReferencesNo definition available. + Details Name: eton DebtInstrumentLIBORFloorRate Namespace Prefix: eton_Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionRepresents the SOFR floor rate. + ReferencesNo definition available. + Details Name: eton DebtInstrumentSofrFloorRate Namespace Prefix: eton_Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionIn reference to the increase to borrowing capacity of a line of credit facility. + ReferencesNo definition available. + Details Name: eton LineOfCreditFacilityAdditionalBorrowingCapacity Namespace Prefix: eton_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of noncash expense included in interest expense to amortize debt discount and premium associated with the related debt instruments. Excludes amortization of financing costs. Alternate captions include noncash interest expense. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-28>Reference 2: <http://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/1943274/2147483621/220-10-599-2>Reference 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/1943274/2147481139/470-20-50-1F>Reference 4: <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_AmortizationOfDebtDiscountPremium Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionExercise price per share or per unit of warrants or rights outstanding. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481112/505-10-50-3> + Details Name: us-gaap_ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1 Namespace Prefix: us-gaap_Data Type: dtr-types: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 - 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/1943274/2147480566/210-10-599-1> + Details Name: us-gaap_CommonStockParOrStatedValuePerShare Namespace Prefix: us-gaap_Data Type: dtr-types:perShareItemType 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 - DefinitionAmount, before unamortized (discount) premium and debt issuance costs, of long-term debt. Includes, but is not limited to, notes payable, bonds payable, commercial loans, mortgage loans, convertible debt, subordinated debt and other types of debt. + 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/1943274/2147480566/210-10-599-1>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 942 -SubTopic 20 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478546/942-210-599-1>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (b)(1) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481139/470-20-50-4> + Details Name: us-gaap_DebtInstrumentCarryingAmount Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionFace (par) amount of debt instrument at time of issuance. + 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/1943274/2147482949/835-30-55-8>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481139/470-20-50-1B>Reference 3: <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/1943274/2147481568/470-20-55-69B>Reference 4: <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/1943274/2147481568/470-20-55-69C>Reference 5: <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/1943274/2147482900/835-30-50-1>Reference 6: <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/1943274/2147482925/835-30-45-2> + Details Name: us-gaap_DebtInstrumentFaceAmount Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPercentage of principal amount of debt redeemed. + ReferencesNo definition available. + Details Name: us-gaap_DebtInstrumentRedemptionPricePercentageOfPrincipalAmountRedeemed Namespace Prefix: us-gaap_Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionPeriod of time between issuance and maturity of debt instrument, in PnYnMnDnHnMnS format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesNo definition available. + Details Name: us-gaap_DebtInstrumentTerm Namespace Prefix: us-gaap_Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionAmount of expense (income) related to adjustment to fair value of warrant liability. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-28>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 25 -Paragraph 13 -SubTopic 10 -Topic 480 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481766/480-10-25-13> + Details Name: us-gaap_FairValueAdjustmentOfWarrants Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of interest expense classified as operating and nonoperating. Includes, but is not limited to, cost of borrowing accounted for as interest expense. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (d) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-22>Reference 2: <http://www.xbrl.org/2003/role/exampleRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482785/280-10-55-48>Reference 3: <http://www.xbrl.org/2003/role/exampleRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482785/280-10-55-49>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482964/270-10-50-1>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-32>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 24 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-24>Reference 7: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482810/280-10-50-22>Reference 8: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 835 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483013/835-20-50-1> + Details Name: us-gaap_InterestExpense Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionCarrying value as of the balance sheet date of [accrued] interest payable on all forms of debt, including trade payables, that has been incurred and is unpaid. 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/1943274/2147480566/210-10-599-1> + Details Name: us-gaap_InterestPayableCurrent Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionMaximum borrowing capacity under the credit facility without consideration of any current restrictions on the amount that could be borrowed or the amounts currently outstanding under the facility. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -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/1943274/2147480566/210-10-599-1>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(b)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-599-1> + Details Name: us-gaap_LineOfCreditFacilityMaximumBorrowingCapacity Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe fee, expressed as a percentage of the line of credit facility, for available but unused credit capacity under the credit facility. + ReferencesNo definition available. + Details Name: us-gaap_LineOfCreditFacilityUnusedCapacityCommitmentFeePercentage Namespace Prefix: us-gaap_Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionAmount, after deduction of unamortized premium (discount) and debt issuance cost, of long-term debt classified as current. Excludes lease obligation. + 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(20)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-599-1> + Details Name: us-gaap_LongTermDebtCurrent Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe cash inflow during the period from additional borrowings in aggregate debt. Includes proceeds from short-term and long-term debt. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-14> + Details Name: us-gaap_ProceedsFromIssuanceOfDebt Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionValue of input used to measure outstanding warrant and right embodying unconditional obligation requiring redemption by transferring asset at specified or determinable date or upon event certain to occur. + 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/1943274/2147482106/820-10-50-2>Reference 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/1943274/2147482106/820-10-50-2>Reference 3: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(1) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482106/820-10-50-2> + Details Name: us-gaap_WarrantsAndRightsOutstandingMeasurementInput Namespace Prefix: us-gaap_Data Type: xbrli:decimalItemType Balance Type: na Period Type: instant X - DefinitionPeriod between issuance and expiration of outstanding warrant and right embodying unconditional obligation requiring redemption by transferring asset at specified or determinable date or upon event certain to occur, in 'PnYnMnDnHnMnS' 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/1943274/2147482106/820-10-50-2>Reference 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/1943274/2147482106/820-10-50-2>Reference 3: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(1) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482106/820-10-50-2> + Details Name: us-gaap_WarrantsAndRightsOutstandingTerm Namespace Prefix: us-gaap_Data Type: xbrli:durationItemType Balance Type: na Period Type: instant X - Details Name: us-gaap_ClassOfWarrantOrRightAxis=eton_SWKWarrantsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_MeasurementInputTypeAxis=us-gaap_MeasurementInputPriceVolatilityMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_MeasurementInputTypeAxis=us-gaap_MeasurementInputExpectedDividendRateMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_MeasurementInputTypeAxis=us-gaap_MeasurementInputRiskFreeInterestRateMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=eton_SWKCreditAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LineOfCreditFacilityAxis=eton_SWKHoldingsCorporationMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_StatementScenarioAxis=us-gaap_ScenarioPlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_VariableRateAxis=eton_LondonInterbankOfferedRateLibor1Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=eton_TheAmendedAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_SubsequentEventTypeAxis=us-gaap_SubsequentEventMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_VariableRateAxis=us-gaap_SecuredOvernightFinancingRateSofrOvernightIndexSwapRateMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 44 R32.htm IDEA: XBRL DOCUMENT v3.24.3 Note 5 - Long-term Debt - Schedule of Future Payments (Details) - USD (\$) \$ in Thousands 9 Months Ended Sep. 30, 2024 Dec. 31, 2023 Remainder of 2024 \$ 4,802 Á Less: amount representing interest (497) Á Long-Term Debt, Gross 4,305 Á Less: unamortized discount (180) Á Debt, net of unamortized discount \$ 4,125 \$ 5,380 X - DefinitionAmount, before unamortized (discount) premium and debt issuance costs, of long-term debt. Includes, but is not limited to, notes payable, bonds payable, commercial loans, mortgage loans, convertible debt, subordinated debt and other types of debt. + 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/1943274/2147480566/210-10-599-1>Reference 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/1943274/2147478546/942-210-599-1>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (b)(1) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481139/470-20-50-4> + Details Name: us-gaap_DebtInstrumentCarryingAmount Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after accumulated amortization, of debt discount. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482925/835-30-45-1A>Reference 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>Reference 3: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482900/835-30-50-1>Reference 4: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481139/470-20-50-1D> + Details Name: us-gaap_DebtInstrumentUnamortizedDiscount Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant 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 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(8)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483621/220-10-599-2>Reference 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/1943274/2147481568/470-20-55-69E>Reference 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/1943274/2147481568/470-20-55-69F>Reference 4:

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 - DefinitionAmount of cost to be recognized for option under share-based payment arrangement. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedStockOptions Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionNumber of shares authorized for issuance under share-based payment arrangement. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOFSharesAuthorized Namespace Prefix: us-gaap_Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionThe difference between the maximum number of shares (or other type of equity) authorized for issuance under the plan (including the effects of amendments and adjustments), and the sum of: 1) the number of shares (or other type of equity) already issued upon exercise of options or other equity-based awards under the plan; and 2) shares (or other type of equity) reserved for issuance on granting of outstanding awards, net of cancellations and forfeitures, if applicable. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOFSharesAvailableForGrant Namespace Prefix: us-gaap_Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionAmount of accumulated difference between fair value of underlying shares on dates of exercise and exercise price on options exercised (or share units converted) into shares. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisesInPeriodTotalIntrinsicValue Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe weighted average grant-date fair value of options granted during the reporting period as calculated by applying the disclosed option pricing methodology. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageGrantDateFairValue Namespace Prefix: us-gaap_Data Type: dtr-types:perShareItemBalance 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:sharesItemBalance 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:perShareItemBalance Type: na Period Type: duration X - DefinitionThe floor of a customized range of exercise prices for purposes of disclosing shares potentially issuable under outstanding stock option awards on all stock option plans and other required information pertaining to awards in the customized range. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationSharesAuthorizedUnderStockOptionPlansExercisePriceRangeLowerRangeLimit Namespace Prefix: us-gaap_Data Type: dtr-types:perShareItemBalance Type: na Period Type: duration X - DefinitionThe ceiling of a customized range of exercise prices for purposes of disclosing shares potentially issuable under outstanding stock option awards on all stock option plans and other required information pertaining to awards in the customized range. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationSharesAuthorizedUnderStockOptionPlansExercisePriceRangeUpperRangeLimit Namespace Prefix: us-gaap_Data Type: dtr-types:perShareItemBalance Type: na Period Type: duration X - DefinitionPeriod from grant date that an equity-based award expires, in 'PnYnMndTnHnMns' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardExpirationTerm Namespace Prefix: us-gaap_Data Type: xbrli:durationItemBalance Type: na Period Type: duration 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/1943274/2147481112/505-10-2Reference 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:sharesItemBalance 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/1943274/2147481112/505-10-2Reference 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:sharesItemBalance Type: na Period Type: duration X - Details Name: us-gaap_IncomeStatementLocationAxis=us-gaap_GeneralAndAdministrativeExpenseMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeStatementLocationAxis=us-gaap_ResearchAndDevelopmentExpenseMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_TitleOfIndividualAxis=etonn_SeniorExecutiveMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=us-gaap_EmployeeStockOptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=us-gaap_RestrictedStockUnitsRSUMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=etonn_The2017PlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=etonn_The2018PlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=etonn_The2018EmployeeStockPurchasePlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_BalanceSheetLocationAxis=us-gaap_AccruedLiabilitiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: XML 48 R36.htm IDEA: XBRL DOCUMENT v3.24.3 Note 8 - Share-based Payment Awards - Schedule of Stock Option Activity (Details) \$ / shares in Units, \$ in Thousands 9 Months Ended Sep. 30, 2024 USD (\$) \$ / shares shares Balance, Options (in shares) | shares 4,839,226 Outstanding, Weighted Average Exercise Price (in dollars per share) | \$ / shares \$ 4.57 Issued, Options (in shares) | shares 1,511,118 Issued, Weighted Average Exercise Price (in dollars per share) | \$ / shares \$ 4.41 Exercised, Options (in shares) | shares (2,500) Exercised, Weighted Average Exercise Price (in dollars per share) | \$ / shares \$ 2.97 Forfeited/Cancelled, Options (in shares) | shares (264,717) Forfeited/Cancelled, Weighted Average Exercise Price (in dollars per share) | \$ / shares \$ 4.61 Balance, Options (in shares) | shares 6,083,127 Outstanding, Weighted Average Exercise Price (in dollars per share) | \$ / shares \$ 4.53 Outstanding, Weighted Average Remaining Contractual Term (Year) 7 years 2 months 12 days Outstanding, Aggregate Intrinsic Value | \$ \$ 11,194 Exercisable, Options (in shares) | shares 4,060,340 Exercisable, Weighted Average Exercise Price (in dollars per share) | \$ / shares \$ 4.7 Exercisable, Weighted Average Remaining Contractual Term (Year) 6 years 4 months 24 days Exercisable, Aggregate Intrinsic Value | \$ \$ 7,448 Vested and expected to vest, Options (in shares) | shares 6,083,127 Vested and expected to vest, Weighted Average Exercise Price (in dollars per share) | \$ / shares \$ 4.53 Vested and expected to vest, Weighted Average Remaining Contractual Term (Year) 7 years 2 months 12 days Vested and expected to vest as of September 30, 2024 | \$ \$ 11,194 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:sharesItemBalance 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:perShareItemBalance Type: na Period Type: instant X - DefinitionFor presentations that combine terminations, the number of shares under options that were cancelled during the reporting period as a result of occurrence of a terminating event specified in contractual agreements pertaining to the stock option plan or that expired. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriod Namespace Prefix: us-gaap_Data Type: xbrli:sharesItemBalance Type: na Period Type: duration X - DefinitionWeighted average price of options that were either forfeited or expired. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap_Data Type: dtr-types:perShareItemBalance 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:sharesItemBalance 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:monetaryItemBalance 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:sharesItemBalance 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:perShareItemBalance Type: na Period Type: instant X - DefinitionAmount by which current fair value of underlying stock exceeds exercise price of fully vested and expected to vest exercisable or convertible options. Includes, but is not limited to, unvested options for which requisite service period has not been rendered but that are expected to vest based on achievement of performance condition, if forfeitures are recognized when they occur. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestExercisableAggregateIntrinsicValue Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemBalance Type: debit Period Type: instant X - DefinitionWeighted-average exercise price, at which grantee can acquire shares reserved for issuance, for fully vested and expected to vest exercisable or convertible options. Includes, but is not limited to, unvested options for which requisite service period has not been rendered but that are expected to vest based

gaap_RelatedPartyTransactionAmountsOfTransaction Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionIdentify the stated interest rate per the agreement, for example, leasing and debt arrangements between related parties. + ReferencesNo definition available. + Details Name: us-gaap_RelatedPartyTransactionRate Namespace Prefix: us-gaap_Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionAmount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss). + ReferencesReference 1:

7P4O%WK&&3MF<Z-V/ MFZ;H"Z 41]>?X8Y?Q?H#H?P?H=SBH(6'U 2 8IPA%);GOKGKER*FD M8D=[LU]BD?1;RZ3+Z3LS 'T0T0/OL*Q2=SU7&2XK>=%5Q*YQY15(R,"EUB M=K-...</p></div>

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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": { "r51" } } }, "us-gaap AdditionalPaidInCapitalMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdditionalPaidInCapitalMember", "presentation": { "http://www.etonpharma.com/20240930/role/statement-condensed-statements-of-stockholders-equity-unaudited": { "lang": { "en-us": { "role": { "label": "Additional Paid-in Capital |Member", "documentation": "Excess of issue price over par or stated value of the entity's capital stock and amounts received from other transactions involving the entity's stock or stockholders." } } }, "auth_ref": { "r478", "r636", "r637", "r638", "r640", "r715", "r722" } } }, "us-gaap AdjustmentsRelatedToTaxWithholdingForShareBasedCompensation": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdjustmentsRelatedToTaxWithholdingForShareBasedCompensation", "crdr": "debit", "presentation": { "http://www.etonpharma.com/20240930/role/statement-condensed-statements-of-stockholders-equity-unaudited": { "http://www.etonpharma.com/20240930/role/statement-note-6-common-stock-details-textual": { "lang": { "en-us": { "role": { "label": "us-gaap AdjustmentsRelatedToTaxWithholdingForShareBasedCompensation", "terseLabel": "Share-Based Payment Arrangement, Decrease for Tax Withholding Obligation", "negatedLabel": "Shares withheld related to net share settlement of stock option exercises", "documentation": "Amount of decrease to equity for grantee's tax withholding obligation for award under share-based payment arrangement." } } }, "auth_ref": { "us-gaap AdjustmentsToAdditionalPaidInCapitalSharebasedCompensationRequisiteServicePeriodRecognitionValue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdjustmentsToAdditionalPaidInCapitalSharebasedCompensationRequisiteServicePeriodRecognitionValue", "crdr": "credit", "presentation": { "http://www.etonpharma.com/20240930/role/statement-condensed-statements-of-stockholders-equity-unaudited": { "lang": { "en-us": { "role": { "label": "Stock-based compensation", "documentation": "Amount of increase to additional paid-in capital (APIC) for recognition of cost for award under share-based payment arrangement." } } }, "auth_ref": { "r28", "r29", "r293" } } }, "us-gaap AdjustmentsToAdditionalPaidInCapitalWarrantIssued": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdjustmentsToAdditionalPaidInCapitalWarrantIssued", "crdr": "credit", "presentation": { "http://www.etonpharma.com/20240930/role/statement-condensed-statements-of-stockholders-equity-unaudited": { "lang": { "en-us": { "role": { "label": "Relative fair value of warrants issued in connection with debt", "documentation": "Amount of increase in additional paid in capital (APIC) resulting from the issuance of warrants. Includes allocation of proceeds of debt securities issued with detachable stock purchase warrants." } } }, "auth_ref": { "r7", "r24", "r81" } } }, "us-gaap AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivitiesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivitiesAbstract", "presentation": { "http://www.etonpharma.com/20240930/role/statement-condensed-statements-of-cash-flows-unaudited": { "lang": { "en-us": { "role": { "label": "Adjustments to reconcile net income (loss) to net cash from operating activities." } } }, "auth_ref": { "etion AggregateValueOfLicensingMilestoneIncludedInResearchAndDevelopmentExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://www.etonpharma.com/20240930", "localname": "AggregateValueOfLicensingMilestoneIncludedInResearchAndDevelopmentExpense", "crdr": "debit", "presentation": { "http://www.etonpharma.com/20240930/role/statement-note-11-commitments-and-contingencies-details-textual": { "lang": { "en-us": { "role": { "label": "etion AggregateValueOfLicensingMilestoneIncludedInResearchAndDevelopmentExpense", "terseLabel": "Aggregate Value of Licensing Milestone Included in Research and Development Expense", "documentation": "Aggregate value of licensing milestone amount included in research and development expense." } } }, "auth_ref": { "us-gaap AllocatedShareBasedCompensationExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AllocatedShareBasedCompensationExpense", "crdr": "debit", "presentation": { "http://www.etonpharma.com/20240930/role/statement-note-8-sharebased-payment-awards-details-textual": { "lang": { "en-us": { "role": { "label": "us-gaap AllocatedShareBasedCompensationExpense", "terseLabel": "Share-Based Payment Arrangement, Expense", "documentation": "Amount of expense for award under share-based payment arrangement. Excludes amount capitalized." } } }, "auth_ref": { "r324", "r333" } } }, "us-gaap AllowanceForDoubtfulAccountsReceivable": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AllowanceForDoubtfulAccountsReceivable", "crdr": "credit", "presentation": { "http://www.etonpharma.com/20240930/role/statement-note-3-summary-of-significant-accounting-policies-details-textual": { "lang": { "en-us": { "role": { "label": "us-gaap AllowanceForDoubtfulAccountsReceivable", "terseLabel": "Accounts Receivable, Allowance for Credit Loss", "documentation": "Amount of allowance for credit loss on accounts receivable." } } }, "auth_ref": { "r125", "r201", "r208", "r209", "r210", "r738" } } }, "dei AmendmentFlag": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "AmendmentFlag", "presentation": { "http://www.etonpharma.com/20240930/role/statement-document-and-entity-information": { "lang": { "en-us": { "role": { "label": "Amendment Flag", "documentation": "Boolean flag that is true when the XBRL content amends previously filed or accepted submission." } } }, "auth_ref": { "us-gaap AmortizationOfDebtDiscountPremium": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AmortizationOfDebtDiscountPremium", "crdr": "debit", "calculation": { "http://www.etonpharma.com/20240930/role/statement-condensed-statements-of-cash-flows-unaudited": { "parentTag": "us-gaap NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 4.0 } }, "presentation": { "http://www.etonpharma.com/20240930/role/statement-condensed-statements-of-cash-flows-unaudited": { "http://www.etonpharma.com/20240930/role/statement-note-5-longterm-debt-details-textual": { "lang": { "en-us": { "role": { "label": "Debt discount amortization", "terseLabel": "Amortization of Debt Discount (Premium)", "documentation": "Amount of noncash expense included in interest expense to amortize debt discount and premium associated with the related debt instruments. Excludes amortization of financing costs. Alternate captions include noncash interest expense." } } }, "auth_ref": { "r4", "r64", "r260", "r722" } } }, "us-gaap AmortizationOfIntangibleAssets": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AmortizationOfIntangibleAssets", "crdr": "debit", "presentation": { "http://www.etonpharma.com/20240930/role/statement-note-3-summary-of-significant-accounting-policies-details-textual": { "lang": { "en-us": { "role": { "label": "us-gaap AmortizationOfIntangibleAssets", "terseLabel": "Amortization of Intangible Assets", "documentation": "The aggregate expense charged against earnings to allocate the cost of intangible assets (nonphysical assets not used in production) in a systematic and rational manner to the periods expected to benefit from such assets. As a noncash expense, this element is added back to net income when calculating cash provided by or used in operations using the indirect method." } } }, "auth_ref": { "r4", "r216", "r222", "r568" } } }, "etion AnovorxMember": { "xbrltype": "domainItemType", "nsuri": "http://www.etonpharma.com/20240930", "localname": "AnovorxMember", "presentation": { "http://www.etonpharma.com/20240930/role/statement-note-3-summary-of-significant-accounting-policies": { "http://www.etonpharma.com/20240930/role/statement-note-3-summary-of-significant-accounting-policies-details-textual": { "lang": { "en-us": { "role": { "label": "Anovorx |Member", "documentation": "Represents Anovorx." } } }, "auth_ref": { "us-gaap AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount", "presentation": { 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(u201cAzurity|u201d) |Member", "documentation": "Information by name of counterparty." } } }, "auth_ref": { "us-gaap BalanceSheetLocationAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "BalanceSheetLocationAxis", "presentation": { "http://www.etonpharma.com/20240930/role/statement-note-8-sharebased-payment-awards": { "http://www.etonpharma.com/20240930/role/statement-note-8-sharebased-payment-awards-details-textual": { "lang": { "en-us": { "role": { "label": "Statement of Financial Position Location, Balance |Axis", "documentation": "Information by location in statement of financial position where disaggregated cumulative balance has been reported." } } }, "auth_ref": { "r228", "r740", "r741" } } }, "us-gaap BalanceSheetLocationDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "BalanceSheetLocationDomain", "presentation": { "http://www.etonpharma.com/20240930/role/statement-note-8-sharebased-payment-awards": { "http://www.etonpharma.com/20240930/role/statement-note-8-sharebased-payment-awards-details-textual": { "lang": { "en-us": { "role": { "label": "Statement of Financial Position Location, Balance |Domain", "documentation": "Location in statement of financial position where disaggregated cumulative balance has been reported." } } }, "auth_ref": { "r31", "r32", "r228", "r740", "r741" } } }, "us-gaap BasisOfAccountingPolicyPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "BasisOfAccountingPolicyPolicyTextBlock", "presentation": { "http://www.etonpharma.com/20240930/role/statement-significant-accounting-policies-

policies"}, {"lang": {"en-us": {"role": {"label": "Basis of Accounting, Policy [Policy Text Block]", "documentation": "Disclosure of accounting policy for basis of accounting, or basis of presentation, used to prepare the financial statements (for example, US Generally Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS)."}}, {"auth_ref": "I"}, {"etop_BetaineAnhydrousMember": {"xbrltype": "domainItemType", "nsuri": "http://www.etonpharma.com/20240930", "localname": "BetaineAnhydrousMember"}, {"presentation": "http://www.etonpharma.com/20240930/role/statement-note-11-commitments-and-contingencies"}, {"http://www.etonpharma.com/20240930/role/statement-note-11-commitments-and-contingencies-details-textual"}, {"lang": {"en-us": {"role": {"label": "Betaine Anhydrous [Member]", "documentation": "Information on the type of product."}}, {"auth_ref": "I"}, {"etop_BetaineAnhydrousProductRightsMember": {"xbrltype": "domainItemType", "nsuri": "http://www.etonpharma.com/20240930", "localname": "BetaineAnhydrousProductRightsMember"}, {"presentation": "http://www.etonpharma.com/20240930/role/statement-note-3-summary-of-significant-accounting-policies"}, {"http://www.etonpharma.com/20240930/role/statement-note-3-summary-of-significant-accounting-policies-details-textual"}, {"lang": {"en-us": {"role": {"label": "Betaine Anhydrous Product Rights [Member]", "documentation": "Relating to Betaine Anhydrous product rights."}}, {"auth_ref": "I"}, {"us_gaap_CapitalizedComputerSoftwareGross": {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CapitalizedComputerSoftwareGross", "crdr": "debit", "calculation": "http://www.etonpharma.com/20240930/role/statement-note-4-property-and-equipment-schedule-of-property-and-equipment-details"}, {"parentTag": "us-gaap_PropertyPlantAndEquipmentGross", "weight": 1.0, "order": 3.0}, {"presentation": "http://www.etonpharma.com/20240930/role/statement-note-4-property-and-equipment-schedule-of-property-and-equipment-details"}, {"lang": {"en-us": {"role": {"label": "Computer hardware and software", "documentation": "Amount before accumulated amortization of capitalized costs for computer software, including but not limited to, acquired and internally developed computer software."}}, {"auth_ref": "r221", "r549"}, {"etop_CarglumicAcidProductRightsMember": {"xbrltype": "domainItemType", "nsuri": "http://www.etonpharma.com/20240930", "localname": "CarglumicAcidProductRightsMember"}, {"presentation": "http://www.etonpharma.com/20240930/role/statement-note-3-summary-of-significant-accounting-policies"}, {"http://www.etonpharma.com/20240930/role/statement-note-3-summary-of-significant-accounting-policies-details-textual"}, {"lang": {"en-us": {"role": {"label": "Carglumic Acid Product Rights [Member]", "documentation": "Relating to Carglumic acid product rights."}}, {"auth_ref": "I"}, {"etop_CarglumicAcidTabletsMember": {"xbrltype": "domainItemType", "nsuri": "http://www.etonpharma.com/20240930", "localname": "CarglumicAcidTabletsMember"}, {"presentation": "http://www.etonpharma.com/20240930/role/statement-note-11-commitments-and-contingencies"}, {"http://www.etonpharma.com/20240930/role/statement-note-11-commitments-and-contingencies-details-textual"}, {"lang": {"en-us": {"role": {"label": "Carglumic Acid Tablets [Member]", "documentation": "Information on the type of product."}}, {"auth_ref": "I"}, {"us_gaap_CashAndCashEquivalentsAtCarryingValue": {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashAndCashEquivalentsAtCarryingValue", "crdr": "debit", "calculation": "http://www.etonpharma.com/20240930/role/statement-condensed-balance-sheets-current-period-unaudited"}, {"parentTag": "us-gaap_AssetsCurrent", "weight": 1.0, "order": 3.0}, {"presentation": "http://www.etonpharma.com/20240930/role/statement-condensed-balance-sheets-current-period-unaudited"}, {"http://www.etonpharma.com/20240930/role/statement-note-2-liquidity-considerations-details-textual"}, {"lang": {"en-us": {"role": {"label": "Cash and cash equivalents", "terseLabel": "Cash and Cash Equivalents, at Carrying Value", "documentation": "Amount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation."}}, {"auth_ref": "r11", "r118", "r552"}, {"us_gaap_CashAndCashEquivalentsPolicyTextBlock": {"xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashAndCashEquivalentsPolicyTextBlock"}, {"presentation": "http://www.etonpharma.com/20240930/role/statement-significant-accounting-policies"}, {"lang": {"en-us": {"role": {"label": "Cash and Cash Equivalents, Policy [Policy Text Block]", "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": "r12"}, {"us_gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations": {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations", "crdr": "debit", "presentation": "http://www.etonpharma.com/20240930/role/statement-condensed-statements-of-cash-flows-unaudited"}, {"http://www.etonpharma.com/20240930/role/statement-condensed-statements-of-cash-flows-unaudited"}, {"lang": {"en-us": {"role": {"label": "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations", "periodStartLabel": "Cash and cash equivalents at beginning of period", "periodEndLabel": "Cash and cash equivalents at end 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. 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": "r14", "r67", "r144"}, {"us_gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect": {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "crdr": "debit", "calculation": "http://www.etonpharma.com/20240930/role/statement-condensed-statements-of-cash-flows-unaudited"}, {"parentTag": "null", "weight": "null", "order": "null", "root": "true"}, {"presentation": "http://www.etonpharma.com/20240930/role/statement-condensed-statements-of-cash-flows-unaudited"}, {"lang": {"en-us": {"role": {"label": "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "totalLabel": "Change 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": "r2", "r67"}, {"srt_ChiefExecutiveOfficerMember": {"xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "ChiefExecutiveOfficerMember"}, {"presentation": "http://www.etonpharma.com/20240930/role/statement-note-9-related-party-transactions"}, {"http://www.etonpharma.com/20240930/role/statement-note-9-related-party-transactions-details-textual"}, {"lang": {"en-us": {"role": {"label": "Chief Executive Officer [Member]", "documentation": "Area code of city"}}, {"auth_ref": "r646"}, {"srt_ChiefFinancialOfficerMember": {"xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "ChiefFinancialOfficerMember"}, {"presentation": "http://www.etonpharma.com/20240930/role/statement-note-8-sharebased-payment-awards"}, {"http://www.etonpharma.com/20240930/role/statement-note-8-sharebased-payment-awards-details-textual"}, {"lang": {"en-us": {"role": {"label": "Chief Financial Officer [Member]", "documentation": "Area code of city"}}, {"auth_ref": "r646"}, {"dei_CityAreaCode": {"xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "CityAreaCode", "presentation": "http://www.etonpharma.com/20240930/role/statement-document-and-entity-information"}, {"lang": {"en-us": {"role": {"label": "City Area Code", "documentation": "Area code of city"}}, {"auth_ref": "I"}, {"us_gaap_ClassOfWarrantOrRightAxis": {"xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ClassOfWarrantOrRightAxis"}, {"presentation": "http://www.etonpharma.com/20240930/role/statement-note-5-longterm-debt"}, {"http://www.etonpharma.com/20240930/role/statement-note-5-longterm-debt-details-textual"}, {"http://www.etonpharma.com/20240930/role/statement-note-7-common-stock-warrants-schedule-of-warrants-outstanding-details"}, {"lang": {"en-us": {"role": {"label": "Class of Warrant or Right [Axis]", "documentation": "Information by type of warrant or right issued."}}, {"auth_ref": "r25"}, {"us_gaap_ClassOfWarrantOrRightDomain": {"xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ClassOfWarrantOrRightDomain"}, {"presentation": "http://www.etonpharma.com/20240930/role/statement-note-5-longterm-debt"}, {"http://www.etonpharma.com/20240930/role/statement-note-5-longterm-debt-details-textual"}, {"http://www.etonpharma.com/20240930/role/statement-note-7-common-stock-warrants-schedule-of-warrants-outstanding-details"}, {"lang": {"en-us": {"role": {"label": "Class of Warrant or Right [Domain]", "documentation": "Name of the class or type of warrant or right outstanding. Warrants and rights represent derivative securities that give the holder the right to purchase securities (usually equity) from the issuer at a specific price within a certain time frame. Warrants are often included in a new debt issue to entice investors by a higher return potential. The main difference between warrants and call options is that warrants are issued and guaranteed by the company, whereas options are exchange instruments and are not issued by the company. Also, the lifetime of a warrant is often measured in years, while the lifetime of a typical option is measured in months."}}, {"auth_ref": "I"}, {"us_gaap_ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1": {"xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1"}, {"presentation": "http://www.etonpharma.com/20240930/role/statement-note-5-longterm-debt-details-textual"}, {"http://www.etonpharma.com/20240930/role/statement-note-7-common-stock-warrants-schedule-of-warrants-outstanding-details"}, {"lang": {"en-us": {"role": {"label": "Exercise Price of Warrants or Rights (in dollars per share)", "documentation": "Exercise price per share or per unit of warrants or rights outstanding."}}, {"auth_ref": "r276"}, {"us_gaap_ClassOfWarrantOrRightNumberOfSecuritiesCalledByWarrantsOrRights": {"xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ClassOfWarrantOrRightNumberOfSecuritiesCalledByWarrantsOrRights"}, {"presentation": "http://www.etonpharma.com/20240930/role/statement-note-5-longterm-debt-details-textual"}, {"lang": {"en-us": {"role": {"label": "us-gaap_ClassOfWarrantOrRightNumberOfSecuritiesCalledByWarrantsOrRights", "terseLabel": "Class of Warrant or Right, Number of Securities Called by Warrants or Rights (in shares)", "documentation": "Number of securities into which the class of warrant or right may be converted. For example, but not limited to, 500,000 warrants may be converted into 1,000,000 shares."}}, {"auth_ref": "r276"}, {"us_gaap_ClassOfWarrantOrRightOutstanding": {"xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ClassOfWarrantOrRightOutstanding"}, {"presentation": "http://www.etonpharma.com/20240930/role/statement-note-7-common-stock-warrants-schedule-of-warrants-outstanding-details"}, {"lang": {"en-us": {"role": {"label": "Outstanding (in shares)", "documentation": "Number of warrants or rights outstanding."}}, {"auth_ref": "I"}, {"etop_CommitmentAllocationOfProfitsPercentage": {"xbrltype": "percentItemType", "nsuri": "http://www.etonpharma.com/20240930", "localname": "etop_CommitmentAllocationOfProfitsPercentage"}, {"presentation": "http://www.etonpharma.com/20240930/role/statement-note-11-commitments-and-contingencies-details-textual"}, {"http://www.etonpharma.com/20240930/role/statement-note-9-related-party-transactions-details-textual"}, {"lang": {"en-us": {"role": {"label": "etop_CommitmentAllocationOfProfitsPercentage", "terseLabel": "Commitment, Allocation of Profits, Percentage", "documentation": "Information on the allocation of profits as a percentage."}}, {"auth_ref": "I"}, {"etop_CommitmentMilestoneFee": {"xbrltype": "monetaryItemType", "nsuri": "http://www.etonpharma.com/20240930", "localname": "etop_CommitmentMilestoneFee", "crdr": "debit", "presentation": "http://www.etonpharma.com/20240930/role/statement-note-11-commitments-and-contingencies-details-textual"}, {"lang": {"en-us": {"role": {"label": "etop_CommitmentMilestoneFee", "terseLabel": "Commitment, Milestone Fee", "documentation": "Information on milestone fee."}}, {"auth_ref": "I"}, {"us_gaap_CommitmentsAndContingencies": {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommitmentsAndContingencies"}, {"presentation": "http://www.etonpharma.com/20240930/role/statement-condensed-balance-sheets-current-period-unaudited"}, {"parentTag": "us-gaap_LiabilitiesAndStockholdersEquity", "weight": 1.0, "order": 0.0}, {"presentation": "http://www.etonpharma.com/20240930/role/statement-condensed-balance-sheets-current-period-unaudited"}, {"lang": {"en-us": {"role": {"label": "Commitments and contingencies (Note 11)", "documentation": "Represents 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."}}, {"auth_ref": "r47", "r90", "r437", "r489"}, {"us_gaap_CommitmentsAndContingenciesDisclosureTextBlock": {"xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommitmentsAndContingenciesDisclosureTextBlock"}, {"presentation": "http://www.etonpharma.com/20240930/role/statement-note-11-commitments-and-contingencies"}, {"lang": {"en-us": {"role": {"label": "Commitments and Contingencies Disclosure [Text Block]", "documentation": "The entire disclosure for commitments and contingencies."}}, {"auth_ref": "r478", "r230", "r231", "r546", "r664", "r669"}, {"us_gaap_CommonStockCapitalSharesReservedForFutureIssuance": {"xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockCapitalSharesReservedForFutureIssuance"}, {"presentation": "http://www.etonpharma.com/20240930/role/statement-note-8-sharebased-payment-awards-details-textual"}, {"lang": {"en-us": {"role": {"label": "us-gaap_CommonStockCapitalSharesReservedForFutureIssuance", "terseLabel": "Common Stock, Capital Shares Reserved for Future Issuance (in shares)", "documentation": "Aggregate number of common shares reserved for future issuance."}}, {"auth_ref": "r50"}, {"etop_CommonStockCapitalSharesReservedForFutureIssuanceIncrease": {"xbrltype": "sharesItemType", "nsuri": "http://www.etonpharma.com/20240930", "localname": "CommonStockCapitalSharesReservedForFutureIssuanceIncrease"}, {"presentation": "http://www.etonpharma.com/20240930/role/statement-note-8-sharebased-payment-awards-details-textual"}, {"lang": {"en-us": {"role": {"label": "etop_CommonStockCapitalSharesReservedForFutureIssuanceIncrease", "terseLabel": "Common Stock, Capital Shares Reserved for Future Issuance, Increase (in shares)", "documentation": "Information on the automatic increase in reserve of common shares."}}, {"auth_ref": "I

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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": "r50"}, {"us-gaap_CommonStockSharesOutstanding": {"xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockSharesOutstanding", "presentation": "http://www.etonpharma.com/20240930/role/statement-condensed-balance-sheets-current-period-unaudited-parent-heticals", "lang": "en-us", "role": "label", "label": "Common stock, outstanding (in shares)", "documentation": "Number of shares of common stock outstanding. Common stock represent the ownership interest in a corporation."}, {"auth_ref": "r50", "r490", "r508", "r772", "r773"}, {"us-gaap_CommonStockValue": {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockValue", "crdr": "credit", "calculation": "http://www.etonpharma.com/20240930/role/statement-condensed-balance-sheets-current-period-unaudited", "parentTag": "us-gaap_StockholdersEquity", "weight": "1.0", "order": "0.0"}, {"presentation": "http://www.etonpharma.com/20240930/role/statement-condensed-balance-sheets-current-period-unaudited", "lang": "en-us", "role": "label", "label": "Common stock, \$0.001 par value, 50,000,000 shares authorized; 25,836,204 and 25,688,062 shares issued and outstanding at September 30, 2024 and December 31, 2023, respectively", "documentation": "Aggregate par or stated value of issued nonredeemable common stock (or common stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders' equity."}, {"auth_ref": "r50", "r438", "r592"}, {"us-gaap_ComputerEquipmentMember": {"xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ComputerEquipmentMember", "presentation": "http://www.etonpharma.com/20240930/role/statement-note-3-summary-of-significant-accounting-policies", "http://www.etonpharma.com/20240930/role/statement-note-3-summary-of-significant-accounting-policies-details-textual", "lang": "en-us", "role": "label", "label": "Computer Equipment [Member]", "documentation": "Long lived, depreciable assets that are used in the creation, maintenance and utilization of information systems."}, {"auth_ref": "r50"}, {"us-gaap_ConcentrationRiskBenchmarkDomain": {"xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ConcentrationRiskBenchmarkDomain", "presentation": 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concentration risk."}, {"auth_ref": "r16", "r17", "r33", "r34", "r199", "r467", "r545"}, {"us-gaap_ConcentrationRiskByTypeAxis": {"xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ConcentrationRiskByTypeAxis", "presentation": "http://www.etonpharma.com/20240930/role/statement-note-3-summary-of-significant-accounting-policies", "http://www.etonpharma.com/20240930/role/statement-note-3-summary-of-significant-accounting-policies-details-textual", "lang": "en-us", "role": "label", "label": "Concentration Risk Type [Axis]", "documentation": "Information by type of concentration risk, for example, but not limited to, asset, liability, net assets, geographic, customer, employee, supplier, lender."}, {"auth_ref": "r16", "r17", "r33", "r34", "r199", "r545", "r625"}, {"us-gaap_ConcentrationRiskCreditRisk": {"xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ConcentrationRiskCreditRisk", "presentation": 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denominator) in the equation, this concept represents the concentration percentage derived from the division."}, {"auth_ref": "r16", "r17", "r33", "r34", "r199"}, {"us-gaap_ConcentrationRiskTypeDomain": {"xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ConcentrationRiskTypeDomain", "presentation": "http://www.etonpharma.com/20240930/role/statement-note-3-summary-of-significant-accounting-policies", "http://www.etonpharma.com/20240930/role/statement-note-3-summary-of-significant-accounting-policies-details-textual", "lang": "en-us", "role": "label", "label": "Concentration Risk Type [Domain]", "documentation": "For an entity that discloses a concentration risk as a percentage of some financial balance or benchmark, identifies the type (for example, asset, liability, net assets, geographic, customer, employee, supplier, lender) of the concentration."}, {"auth_ref": "r16", "r17", "r33", "r34", "r199", "r545"}, {"us-gaap_ConstructionInProgressGross": {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ConstructionInProgressGross", "crdr": "debit", "calculation": "http://www.etonpharma.com/20240930/role/statement-note-4-property-and-equipment-schedule-of-property-and-equipment-details", "parentTag": "us-gaap_PropertyPlantAndEquipmentGross", "weight": "1.0", "order": "4.0"}, {"presentation": "http://www.etonpharma.com/20240930/role/statement-note-4-property-and-equipment-schedule-of-property-and-equipment-details", "lang": "en-us", "role": "label", "label": "Construction in Progress", "documentation": "Amount of structure or a modification to a structure under construction. Includes recently completed structures or modifications to structures that have not been placed into service."}, {"auth_ref": "r75"}, {"us-gaap_CostOfGoodsAndServicesSold": {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CostOfGoodsAndServicesSold", "crdr": "debit", "calculation": "http://www.etonpharma.com/20240930/role/statement-condensed-statements-of-operations-unaudited", "parentTag": "us-gaap_GrossProfit", "weight": "1.0", "order": "1.0"}, {"presentation": "http://www.etonpharma.com/20240930/role/statement-condensed-statements-of-operations-unaudited", "lang": "en-us", "role": "label", "label": "Total cost of sales", "documentation": "The aggregate costs related to goods produced and sold and services rendered by an entity during the reporting period. This excludes costs incurred during the reporting period related to financial services rendered and other revenue generating activities."}, {"auth_ref": "r58", "r59", "r428"}, {"us-gaap_CostOfRevenueAbstract": {"xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CostOfRevenueAbstract", "presentation": "http://www.etonpharma.com/20240930/role/statement-condensed-statements-of-operations-unaudited", "lang": "en-us", "role": "label", "label": "Cost of sales", "auth_ref": "r50"}, {"us-gaap_CostOfSalesPolicyTextBlock": {"xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CostOfSalesPolicyTextBlock", "presentation": "http://www.etonpharma.com/20240930/role/statement-note-3-summary-of-significant-accounting-policies", "lang": "en-us", "role": "label", "label": "Cost of Goods and Service [Policy Text Block]", "documentation": "Disclosure of accounting policy for cost of product sold and service rendered."}, {"auth_ref": "r627"}, {"srt_CounterpartyNameAxis": {"xbrltype": "stringItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "CounterpartyNameAxis", "presentation": "http://www.etonpharma.com/20240930/role/statement-note-11-commitments-and-contingencies", "http://www.etonpharma.com/20240930/role/statement-note-9-related-party-transactions", "http://www.etonpharma.com/20240930/role/statement-note-9-related-party-transactions-details-textual", "lang": "en-us", "role": "label", "label": "CovenantBasedOnApprovalByTheFDAMember", "presentation": "http://www.etonpharma.com/20240930/role/statement-note-9-related-party-transactions", "http://www.etonpharma.com/20240930/role/statement-note-9-related-party-transactions-details-textual", "lang": "en-us", "role": "label", "label": "Covenant Based on Approval by the FDA [Member]", "documentation": "Description of scenario."}, {"auth_ref": "r150", "r151", "r248", "r265", "r415", "r422", "r434", "r554", "r556"}, {"etongCovenantBasedOnApprovalByTheFDAMember": {"xbrltype": "domainItemType", "nsuri": "http://www.etonpharma.com/20240930/role/statement-note-9-related-party-transactions", "http://www.etonpharma.com/20240930/role/statement-note-9-related-party-transactions-details-textual", "lang": "en-us", "role": "label", "label": "CovenantBasedOnSaleOfFirstCommercialProductMember", "presentation": "http://www.etonpharma.com/20240930/role/statement-note-9-related-party-transactions", "http://www.etonpharma.com/20240930/role/statement-note-9-related-party-transactions-details-textual", "lang": "en-us", "role": "label", "label": "Covenant Based on Sale of First Commercial Product [Member]", "documentation": "Description of the scenario."}, {"auth_ref": "r150", "r151", "r248", "r265", "r415", "r422", "r434", "r554", "r556"}, {"etongCrossjectMember": {"xbrltype": "domainItemType", "nsuri": "http://www.etonpharma.com/20240930/role/statement-note-11-commitments-and-contingencies", "http://www.etonpharma.com/20240930/role/statement-note-11-commitments-and-contingencies-details-textual", "lang": "en-us", "role": "label", "label": "Crossject [Member]", "documentation": "Information by name of counterparty."}, {"auth_ref": "r150", "r151", "r248", "r265", "r415", "r422", "r434", "r554", "r556"}, {"dei_CurrentFiscalYearEndDate": {"xbrltype": "gMonthDayItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "CurrentFiscalYearEndDate", "presentation": "http://www.etonpharma.com/20240930/role/statement-document-and-entity-information", "lang": "en-us", "role": "label", "label": "Current Fiscal Year End Date", "documentation": "End date of current fiscal year in the format --MM-DD."}, {"auth_ref": "r150", "r151", "r248", "r265", "r415", "r422", "r434", "r554", "r556"}, {"us-gaap_CustomerConcentrationRiskMember": {"xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CustomerConcentrationRiskMember", "presentation": "http://www.etonpharma.com/20240930/role/statement-note-3-summary-of-significant-accounting-policies", "http://www.etonpharma.com/20240930/role/statement-note-3-summary-of-significant-accounting-policies-details-textual", "lang": "en-us", "role": "label", "label": "Customer Concentration Risk [Member]", "documentation": "Reflects the percentage that revenues in the period from one or more significant customers is to net revenues, as defined by the entity, such as total net revenues, product line revenues, segment revenues. The risk is the materially adverse effects of loss of a significant customer."}, {"auth_ref": "r71", "r199"}, {"us-gaap_DebtInstrumentAxis": {"xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DebtInstrumentAxis", "presentation": "http://www.etonpharma.com/20240930/role/statement-note-5-longterm-debt", "http://www.etonpharma.com/20240930/role/statement-note-5-longterm-debt-details-textual", "http://www.etonpharma.com/20240930/role/statement-note-5-longterm-debt-tables", "lang": "en-us", "role": "label", "label": "Debt Instrument [Axis]", "documentation": "Information by type of debt instrument, including, but not limited to, draws against credit facilities."}, {"auth_ref": "r10", "r41", "r42", "r88", "r89", "r152", "r245", "r246", "r247", "r248", "r249", "r250", "r251", "r252", "r253", "r254", "r255", "r256", "r257", "r258", "r259", "r260", "r569", "r570", "r571", "r572", "r573", "r589", "r633", "r665", "r666", "r667", "r721", "r723"}, {"us-gaap_DebtInstrumentBasisSpreadOnVariableRate1": {"xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DebtInstrumentBasisSpreadOnVariableRate1", "presentation": "http://www.etonpharma.com/20240930/role/statement-note-5-longterm-debt-details-textual", "lang": "en-us", "role": "label", "label": "us-gaap_DebtInstrumentBasisSpreadOnVariableRate1", "terseLabel": "Debt Instrument, Basis Spread on Variable Rate", "documentation": "Percentage points added to the reference rate to compute the variable rate on the debt instrument."}, {"auth_ref": "r10", "r41", "r42", "r88", "r89", "r152", "r245", "r246", "r247", "r248", "r249", "r250", "r251", "r252", "r253", "r254", "r255", "r256", "r257", "r258", "r259", "r260", "r569", "r570", "r571", "r572", "r573", "r589", "r633", "r665", "r666", "r667", "r721", "r723"}, {"us-gaap_DebtInstrumentCarryingAmount": {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DebtInstrumentCarryingAmount", "crdr": "credit", "calculation": "http://www.etonpharma.com/20240930/role/statement-note-5-longterm-debt-schedule-of-future-payments-details", "lang": "en-us", "role": "label", "label": "us-gaap_DebtInstrumentCarryingAmount", "terseLabel": "Long-Term Debt, Gross", "documentation": "Amount, before unamortized (discount) premium and debt issuance costs, of long-term debt. Includes, but is not limited to, notes payable, bonds payable,"

textual": "en-us", "role": "label", "terseLabel": "Employee-related Liabilities, Current", "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": "r42", "us-gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognized": {"xbrlType": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognized", "crdr": "debit", "presentation": [{"http://www.etonpharma.com/20240930/role/statement-note-8-sharebased-payment-awards-details-textual", "lang": "en-us", "role": "label", "us-gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognized": "Share-Based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Amount", "documentation": "Amount of cost not yet recognized for nonvested award under share-based payment arrangement."}], "auth_ref": "r327", "us-gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedPeriodForRecognition1": {"xbrlType": "durationItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedPeriodForRecognition1", "presentation": [{"http://www.etonpharma.com/20240930/role/statement-note-8-sharebased-payment-awards-details-textual", "lang": "en-us", "role": "label", "us-gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedPeriodForRecognition1": "Share-Based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Period for Recognition (Year)", "documentation": "Weighted-average period over which cost not yet recognized is expected to be recognized for award under share-based payment arrangement, in 'PnYnMnDnFnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days."}], "auth_ref": "r327", "us-gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedStockOptions": {"xbrlType": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedStockOptions", "crdr": "debit", "presentation": [{"http://www.etonpharma.com/20240930/role/statement-note-8-sharebased-payment-awards-details-textual", "lang": "en-us", "role": "label", "us-gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedStockOptions": "Share-Based Payment Arrangement, Nonvested Award, Option, Cost Not yet Recognized, Amount", "documentation": "Amount of cost to be recognized for option under share-based payment arrangement."}], "auth_ref": "r706", "us-gaap_EmployeeStockOptionMember": {"xbrlType": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EmployeeStockOptionMember", "presentation": [{"http://www.etonpharma.com/20240930/role/statement-note-8-sharebased-payment-awards", "http://www.etonpharma.com/20240930/role/statement-note-8-sharebased-payment-awards-details-textual", "lang": "en-us", "role": "label", "us-gaap_EmployeeStockOptionMember": "Share-Based Payment Arrangement, Option [Member]", "documentation": "Share-based payment arrangement granting right, subject to vesting and other restrictions, to purchase or sell certain number of shares at predetermined price for specified period of time."}], "auth_ref": "Eton_EmployeeStockPurchasePlanEspcCashContributionsToESPP": {"xbrlType": "monetaryItemType", "nsuri": "http://www.etonpharma.com/20240930", "localname": "EmployeeStockPurchasePlanEspcCashContributionsToESPP", "crdr": "debit", "presentation": [{"http://www.etonpharma.com/20240930/role/statement-note-8-sharebased-payment-awards-details-textual", "lang": "en-us", "role": "label", "Eton_EmployeeStockPurchasePlanEspcCashContributionsToESPP": "Employee Stock Purchase Plan (ESPP), Cash Contributions to ESPP", "documentation": "This item represents the amount of cash contributions during the period made by the entity to the Employee Stock Purchase Plan (ESPP)."}, "auth_ref": "Eton_EmployeeStockPurchasePlansFairValueOfCommonStockPricePerShareOnOfferingDatePercentage": {"xbrlType": "percentItemType", "nsuri": "http://www.etonpharma.com/20240930", "localname": "EmployeeStockPurchasePlansFairValueOfCommonStockPricePerShareOnOfferingDatePercentage", "presentation": [{"http://www.etonpharma.com/20240930/role/statement-note-8-sharebased-payment-awards-details-textual", "lang": "en-us", "role": "label", "Eton_EmployeeStockPurchasePlansFairValueOfCommonStockPricePerShareOnOfferingDatePercentage": "Employee Stock Purchase Plans, Fair Value of Common Stock Price Per Share On Offering Date, Percentage", "documentation": "Information on using payroll deductions to purchase common shares."}], "auth_ref": 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It is commonly abbreviated as CIK"}, "auth_ref": "dei_EntityCommonStockSharesOutstanding": {"xbrlType": "sharesItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCommonStockSharesOutstanding", "presentation": [{"http://www.etonpharma.com/20240930/role/statement-document-and-entity-information", "lang": "en-us", "role": "label", "EntityCommonStockSharesOutstanding": "Entity Common Stock, Shares Outstanding", "documentation": "Indicate 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."}], "auth_ref": "dei_EntityCurrentReportingStatus": {"xbrlType": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCurrentReportingStatus", "presentation": [{"http://www.etonpharma.com/20240930/role/statement-document-and-entity-information", "lang": "en-us", "role": "label", "EntityCurrentReportingStatus": "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_EntityDomain": {"xbrlType": "domainItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityDomain", "presentation": [{"http://www.etonpharma.com/20240930/role/statement-condensed-balance-sheets-current-period-unaudited-parents", "http://www.etonpharma.com/20240930/role/statement-condensed-statement-of-cash-flows-unaudited", "http://www.etonpharma.com/20240930/role/statement-condensed-statement-of-operations-unaudited", "http://www.etonpharma.com/20240930/role/statement-document-and-entity-information", "http://www.etonpharma.com/20240930/role/statement-note-1-company-overview", "http://www.etonpharma.com/20240930/role/statement-note-10-leases", "http://www.etonpharma.com/20240930/role/statement-note-10-leases-details-textual", "http://www.etonpharma.com/20240930/role/statement-note-10-leases-schedule-of-future-lease-payments-details", "http://www.etonpharma.com/20240930/role/statement-note-10-leases-tables", "http://www.etonpharma.com/20240930/role/statement-note-11-commitments-and-contingencies", "http://www.etonpharma.com/20240930/role/statement-note-11-commitments-and-contingencies-details-textual", "http://www.etonpharma.com/20240930/role/statement-note-12-subsequent-events", "http://www.etonpharma.com/20240930/role/statement-note-12-subsequent-events-details-textual", "http://www.etonpharma.com/20240930/role/statement-note-2-liquidity-considerations", "http://www.etonpharma.com/20240930/role/statement-note-3-summary-of-significant-accounting-policies", "http://www.etonpharma.com/20240930/role/statement-note-3-summary-of-significant-accounting-policies-details-textual", "http://www.etonpharma.com/20240930/role/statement-note-3-summary-of-significant-accounting-policies-tables", "http://www.etonpharma.com/20240930/role/statement-note-4-property-and-equipment", "http://www.etonpharma.com/20240930/role/statement-note-4-property-and-equipment-schedule-of-property-and-equipment-details", "http://www.etonpharma.com/20240930/role/statement-note-4-property-and-equipment-tables", "http://www.etonpharma.com/20240930/role/statement-note-5-longterm-debt", "http://www.etonpharma.com/20240930/role/statement-note-5-longterm-debt-details-textual", "http://www.etonpharma.com/20240930/role/statement-note-5-longterm-debt-schedule-of-future-payments-details", "http://www.etonpharma.com/20240930/role/statement-note-5-longterm-debt-tables", "http://www.etonpharma.com/20240930/role/statement-note-6-common-stock", "http://www.etonpharma.com/20240930/role/statement-note-6-common-stock-details-textual", "http://www.etonpharma.com/20240930/role/statement-note-7-common-stock-warrants", "http://www.etonpharma.com/20240930/role/statement-note-7-common-stock-warrants-schedule-of-warrants-outstanding-details", "http://www.etonpharma.com/20240930/role/statement-note-7-common-stock-warrants-tables", "http://www.etonpharma.com/20240930/role/statement-note-8-sharebased-payment-awards", "http://www.etonpharma.com/20240930/role/statement-note-8-sharebased-payment-awards-details-textual", "http://www.etonpharma.com/20240930/role/statement-note-8-sharebased-payment-awards-schedule-of-restricted-stock-unit-activity-details", "http://www.etonpharma.com/20240930/role/statement-note-8-sharebased-payment-awards-schedule-of-stock-option-activity-details", "http://www.etonpharma.com/20240930/role/statement-note-8-sharebased-payment-awards-tables", "http://www.etonpharma.com/20240930/role/statement-note-9-related-party-transactions", "http://www.etonpharma.com/20240930/role/statement-note-9-related-party-transactions-details-textual", "http://www.etonpharma.com/20240930/role/statement-significant-accounting-policies-information", "lang": "en-us", "role": "label", "EntityDomain": "Entity [Domain]", "documentation": "All the names of the entities being reported upon in a document. Any legal structure used to conduct activities or to hold assets. Some examples of such structures are corporations, partnerships, limited liability companies, grantor trusts, and other trusts. This item does not include business and geographical segments which are included in the geographical or business segments domains."}], "auth_ref": "dei_EntityEmergingGrowthCompany": {"xbrlType": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityEmergingGrowthCompany", "presentation": [{"http://www.etonpharma.com/20240930/role/statement-document-and-entity-information", "lang": "en-us", "role": "label", "EntityEmergingGrowthCompany": "Entity Emerging Growth Company", "documentation": "Indicate if registrant meets the emerging growth company criteria."}], "auth_ref": "dei_EntityFileNumber": {"xbrlType": "fileNumberItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityFileNumber", "presentation": [{"http://www.etonpharma.com/20240930/role/statement-document-and-entity-information", "lang": "en-us", "role": "label", "EntityFileNumber": "Commission file number. The field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen."}], "auth_ref": "dei_EntityFilerCategory": {"xbrlType": "filerCategoryItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityFilerCategory", "presentation": [{"http://www.etonpharma.com/20240930/role/statement-document-and-entity-information", "lang": "en-us", "role": "label", "EntityFilerCategory": "Entity Filer Category", "documentation": "Indicate whether the registrant is one of the following: Large Accelerated Filer, Accelerated Filer, Non-accelerated Filer. Definitions of these categories are stated in Rule 12b-2 of the Exchange Act. This information should be based on the registrant's current or most recent filing containing the related disclosure."}], "auth_ref": "dei_EntityIncorporationStateCountryCode": {"xbrlType": "edgarStateCountryItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityIncorporationStateCountryCode", "presentation": [{"http://www.etonpharma.com/20240930/role/statement-document-and-entity-information", "lang": "en-us", "role": "label", "EntityIncorporationStateCountryCode": "Entity Incorporation, State or Country Code", "documentation": "Two-character EDGAR code representing the state or country of incorporation."}], "auth_ref": "dei_EntityInteractiveDataCurrent": {"xbrlType": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityInteractiveDataCurrent", "presentation": [{"http://www.etonpharma.com/20240930/role/statement-document-and-entity-information", "lang": "en-us", "role": "label", "EntityInteractiveDataCurrent": "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": "dei_EntityRegistrantName": {"xbrlType": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityRegistrantName",

"http://fasb.org/us-gaap/2024", "localname": "FurnitureAndFixturesGross", "crdr": "debit", "calculation": { "http://www.etonpharma.com/20240930/role/statement-note-4-property-and-equipment-schedule-of-property-and-equipment-details": { "parentTag": "us-gaap_PropertyPlantAndEquipmentGross", "weight": 1.0, "order": 2.0 } }, "presentation": { "http://www.etonpharma.com/20240930/role/statement-note-4-property-and-equipment-schedule-of-property-and-equipment-details": { "en-us": { "role": { "label": "Furniture and fixtures", "documentation": "Amount before accumulated depreciation of equipment commonly used in offices and stores that have no permanent connection to the structure of a building or utilities. Examples include, but are not limited to, desks, chairs, tables, and bookcases." } } }, "auth_ref": { "r75" } }, "us-gaap_FurnitureAndFixturesMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FurnitureAndFixturesMember", "presentation": { "http://www.etonpharma.com/20240930/role/statement-note-3-summary-of-significant-accounting-policies": { "en-us": { "role": { "label": "Furniture and Fixtures [Member]", "documentation": "Equipment commonly used in offices and stores that have no permanent connection to the structure of a building or utilities. Examples include, but are not limited to, desks, chairs, tables, and bookcases." } } }, "auth_ref": { "r62", "r512" } }, "us-gaap_GeneralAndAdministrativeExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "GeneralAndAdministrativeExpense", "crdr": "debit", "calculation": { "http://www.etonpharma.com/20240930/role/statement-condensed-statements-of-operations-unaudited": { "parentTag": "us-gaap_OperatingExpenses", "weight": 1.0, "order": 0.0 } }, "presentation": { "http://www.etonpharma.com/20240930/role/statement-condensed-statements-of-operations-unaudited": { "en-us": { "role": { "label": "General and administrative", "documentation": "The aggregate total of expenses of managing and administering the affairs of an entity, including affiliates of the reporting entity, which are not directly or indirectly associated with the manufacture, sale or creation of a product or product line." } } }, "auth_ref": { "r62", "r512" } }, "us-gaap_GeneralAndAdministrativeExpenseMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "GeneralAndAdministrativeExpenseMember", "presentation": { "http://www.etonpharma.com/20240930/role/statement-note-8-sharebased-payment-awards": { "en-us": { "role": { "label": "General and Administrative Expense [Member]", "documentation": "Primary financial statement caption encompassing general and administrative expense." } } }, "auth_ref": { "r62" } }, "us-gaap_GrossProfit": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "GrossProfit", "crdr": "credit", "calculation": { "http://www.etonpharma.com/20240930/role/statement-condensed-statements-of-operations-unaudited": { "parentTag": "us-gaap_OperatingIncomeLoss", "weight": 1.0, "order": 0.0 } }, "presentation": { "http://www.etonpharma.com/20240930/role/statement-condensed-statements-of-operations-unaudited": { "en-us": { "role": { "label": "us-gaap_GrossProfit", "totalLabel": "Gross profit", "documentation": "Aggregate revenue less cost of goods and services sold or operating expenses directly attributable to the revenue generation activity." } } }, "auth_ref": { "r56", "r60", "r96", "r147", "r205", "r236", "r237", "r238", "r239", "r240", "r241", "r242", "r243", "r244", "r382", "r561", "r564", "r641", "r642", "r643", "r644", "r645", "r674" } }, "us-gaap_ImpairmentOfLongLivedAssetsHeldForUse": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ImpairmentOfLongLivedAssetsHeldForUse", "crdr": "debit", "presentation": { "http://www.etonpharma.com/20240930/role/statement-note-3-summary-of-significant-accounting-policies-details-textual": { "en-us": { "role": { "label": "us-gaap_ImpairmentOfLongLivedAssetsHeldForUse", "terseLabel": "Impairment, Long-Lived Asset, Held-for-Use", "documentation": "The aggregate amount of write-downs for impairments recognized during the period for long-lived assets held for use (including those held for disposal by means other than sale)." } } }, "auth_ref": { "r4", "r21", "r76", "r583" } }, "us-gaap_ImpairmentOrDisposalOfLongLivedAssetsPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ImpairmentOrDisposalOfLongLivedAssetsPolicyTextBlock", "presentation": { "http://www.etonpharma.com/20240930/role/statement-significant-accounting-policies-policies": { "en-us": { "role": { "label": "Impairment or Disposal of Long-Lived Assets, Policy [Policy Text Block]", "documentation": "Disclosure of accounting policy for recognizing and measuring the impairment of long-lived assets. An entity also may disclose its accounting policy for long-lived assets to be sold. This policy excludes goodwill and intangible assets." } } }, "auth_ref": { "r0", "r77" } }, "us-gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest", "crdr": "credit", "calculation": { "http://www.etonpharma.com/20240930/role/statement-condensed-statements-of-operations-unaudited": { "parentTag": "us-gaap_NetIncomeLoss", "weight": 1.0, "order": 1.0 } }, "presentation": { "http://www.etonpharma.com/20240930/role/statement-condensed-statements-of-operations-unaudited": { "en-us": { "role": { "label": "us-gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest", "totalLabel": "Income (loss) before income tax expense", "documentation": "Amount of income (loss) from continuing operations, including income (loss) from equity method investments, before deduction of income tax expense (benefit), and income (loss) attributable to noncontrolling interest." } } }, "auth_ref": { "r57", "r92", "r96", "r432", "r445", "r561", "r564", "r641", "r642", "r643", "r644", "r645" } }, "us-gaap_IncomeStatementAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IncomeStatementAbstract", "lang": { "en-us": { "role": { "label": "Income Statement [Abstract]", "documentation": "Income Statement [Abstract]" } } }, "auth_ref": { "r227", "r228", "r229", "r379", "r380", "r381", "r458", "r460", "r515", "r549", "r584", "r742" } }, "us-gaap_IncomeStatementLocationAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IncomeStatementLocationAxis", "presentation": { "http://www.etonpharma.com/20240930/role/statement-note-8-sharebased-payment-awards": { "en-us": { "role": { "label": "State of Income Location, Balance [Axis]", "documentation": "Information by location in statement of income where disaggregated amount has been reported." } } }, "auth_ref": { "r227", "r228", "r229", "r379", "r380", "r381", "r458", "r460", "r515", "r549", "r584", "r742" } }, "us-gaap_IncomeStatementLocationDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IncomeStatementLocationDomain", "presentation": { "http://www.etonpharma.com/20240930/role/statement-note-8-sharebased-payment-awards": { "en-us": { "role": { "label": "State of Income Location, Balance [Domain]", "documentation": "Location in statement of income where disaggregated amount has been reported." } } }, "auth_ref": { "r228", "r229", "r379", "r380", "r381", "r458", "r460", "r515", "r549", "r584", "r742" } }, "us-gaap_IncomeTaxExaminationPenaltiesAndInterestAccrued": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IncomeTaxExaminationPenaltiesAndInterestAccrued", "crdr": "credit", "presentation": { 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the amounts of estimated penalties and interest recognized in the period arising from income tax examinations." } } }, "auth_ref": { "r708" } }, "us-gaap_IncomeTaxExpenseBenefit": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IncomeTaxExpenseBenefit", "crdr": "debit", "calculation": { "http://www.etonpharma.com/20240930/role/statement-condensed-statements-of-operations-unaudited": { "parentTag": "us-gaap_NetIncomeLoss", "weight": -1.0, "order": 0.0 } }, "presentation": { "http://www.etonpharma.com/20240930/role/statement-condensed-statements-of-operations-unaudited": { "en-us": { "role": { "label": "Income tax expense (benefit)", "terseLabel": "Income Tax Expense (Benefit)", "documentation": "Amount of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations." } } }, "auth_ref": { "r101", "r111", "r165", "r166", "r178", "r184", "r195", "r341", "r342", "r352", "r449", "r582" } }, 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"us-gaap_IncreaseDecreaseInAccountsPayable", "terseLabel": "Accounts payable", "documentation": "The increase (decrease) during the reporting period in the aggregate amount of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity's business." } } }, "auth_ref": { "r3" } }, "us-gaap_IncreaseDecreaseInAccountsReceivable": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IncreaseDecreaseInAccountsReceivable", "crdr": "credit", "calculation": { "http://www.etonpharma.com/20240930/role/statement-condensed-statements-of-cash-flows-unaudited": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": -1.0, "order": 3.0 } }, "presentation": { "http://www.etonpharma.com/20240930/role/statement-condensed-statements-of-cash-flows-unaudited": { "en-us": { "role": { "label": "us-gaap_IncreaseDecreaseInAccountsReceivable", "negatedLabel": 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This accounting policy also might address: (1) the amortization method used; (2) the useful lives of such assets; and (3) how the entity assesses and measures impairment of such assets." }}, "auth_ref": [{"r425", "r426", "r427", "r429", "r557", "r652"}]}, "us-gaap IntangibleAssetsNetExcludingGoodwill", {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IntangibleAssetsNetExcludingGoodwill", "crdr": "debit", "calculation": [{"http://www.etonpharma.com/20240930/role/statement-condensed-balance-sheets-current-period-unaudited"}, {"parentTag": "us-gaap Assets", "weight": 1.0, "order": 2.0}], "presentation": [{"http://www.etonpharma.com/20240930/role/statement-condensed-balance-sheets-current-period-unaudited"}, {"lang": {"en-us": {"role": {"label": "Intangible assets, net", "documentation": "Sum of the carrying amounts of all intangible assets, excluding goodwill, as of the balance sheet date, net of accumulated amortization and impairment charges." }}, "auth_ref": [{"r215", "r659", "r661"}]}, "us-gaap InterestExpense", {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "InterestExpense", "crdr": "debit", "calculation": [{"http://www.etonpharma.com/20240930/role/statement-note-5-longterm-debt-details-textual"}, {"lang": {"en-us": {"role": {"label": "us-gaap InterestExpense", "documentation": "Interest Expense, Operating and Nonoperating." }}, "auth_ref": [{"r178", "r180", "r183", "r185", "r195", "r390", "r564", "r565"}]}, "us-gaap InterestExpenseDebt", {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "InterestExpenseDebt", "crdr": "debit", "presentation": [{"http://www.etonpharma.com/20240930/role/statement-note-5-longterm-debt-schedule-of-future-payments-details"}, {"lang": {"en-us": {"role": {"label": "us-gaap InterestExpenseDebt", "documentation": "Less: amount representing interest." }}, "auth_ref": [{"r64", "r258", "r262", "r572", "r573"}]}, "us-gaap InterestIncomeExpenseNonoperatingNet", {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "InterestIncomeExpenseNonoperatingNet", "crdr": "credit", "calculation": [{"http://www.etonpharma.com/20240930/role/statement-condensed-statements-of-operations-unaudited"}, {"parentTag": "us-gaap NonoperatingIncomeExpense", "weight": -1.0, "order": 0.0}], "presentation": [{"http://www.etonpharma.com/20240930/role/statement-condensed-statements-of-operations-unaudited"}, {"lang": {"en-us": {"role": {"label": "Interest expense, net", "documentation": "Amount of interest income (expense) classified as nonoperating." }}, "auth_ref": [{"r564", "r630", "r642"}]}, "us-gaap InterestPaidNet", {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "InterestPaidNet", "crdr": "credit", "presentation": [{"http://www.etonpharma.com/20240930/role/statement-condensed-statements-of-cash-flows-unaudited"}, {"lang": {"en-us": {"role": {"label": "Cash paid for interest", "documentation": "Amount of cash paid for interest, excluding capitalized interest, classified as operating activity. Includes, but is not limited to, payment to settle zero-coupon bond for accreted interest of debt discount and debt instrument with insignificant coupon interest rate in relation to effective interest rate of borrowing attributable to accreted interest of debt discount." }}, "auth_ref": [{"r139", "r141", "r142"}]}, "us-gaap InterestPayableCurrent", {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "InterestPayableCurrent", "crdr": "credit", "presentation": [{"http://www.etonpharma.com/20240930/role/statement-note-5-longterm-debt-details-textual"}, {"lang": {"en-us": {"role": {"label": "us-gaap InterestPayableCurrent", "documentation": "Carrying value as of the balance sheet date of accrued interest payable on all forms of debt, including trade payables, that has been incurred and is unpaid. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer)."}}, "auth_ref": [{"r42"}]}, "us-gaap InventoriesMember", {"domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "InventoriesMember", "presentation": [{"http://www.etonpharma.com/20240930/role/statement-note-11-commitments-and-contingencies", "http://www.etonpharma.com/20240930/role/statement-note-11-commitments-and-contingencies-details-textual"}, {"http://www.etonpharma.com/20240930/role/statement-note-12-subsequent-events", "http://www.etonpharma.com/20240930/role/statement-note-12-subsequent-events-details-textual"}, {"lang": {"en-us": {"role": {"label": "Inventories [Member]", "documentation": "Tangible personal property held for sale in the ordinary course of business, or in process of, or to be consumed in, production for sale." }}, "auth_ref": [{"r42"}]}, "us-gaap InventoryNet", {"xbrltype": "monetaryItemType", "nsuri": 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Includes, but is not limited to, reconciliation of undiscounted cash flows to operating lease liability recognized in statement of financial position." }}, "auth_ref": [{"r76"}]}, "us-gaap LesseeOperatingLeaseLiabilityPaymentsDue", {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityPaymentsDue", "crdr": "credit", "calculation": [{"http://www.etonpharma.com/20240930/role/statement-note-10-leases-schedule-of-future-lease-payments-details"}, {"parentTag": null, "weight": null, "order": null, "root": true}], "presentation": [{"http://www.etonpharma.com/20240930/role/statement-note-10-leases-schedule-of-future-lease-payments-details"}, {"lang": {"en-us": {"role": {"label": "us-gaap LesseeOperatingLeaseLiabilityPaymentsDue", "documentation": "Amount of lessee's undiscounted obligation for lease payment for operating lease." }}, "auth_ref": [{"r405"}]}, "us-gaap LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths", {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths", "crdr": "credit", "calculation": [{"http://www.etonpharma.com/20240930/role/statement-note-10-leases-

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MRF#>X2=O4K^F.N.#WABIX^#2#1JZ.V.10S26.2BPA1H7^IPYT^1BPZ5J.M>3C^P>F&K67L70SYE8 M^>8Z(FVGB@H^J.K.#G+>D>VY126.M^<8<ZAVI.7RBQJL% ZAK<=>M.8+59.MM\$48L.N^?1^L.L.FEMW7L90.8F^H?>X0^0102DZ<F2JG&M.M.C(1^2.5.H/MHD/AK6^7R15+>#B5DS#3EC@H<=1C1TF^Q^1@60E M\$^0HX7H(CD100.5%37C^DGG(OI=>U^92BGGFCG.N9..QXX>1H^T066<M.G54C40?H^M7H7P.SX.3%F15Z0%&X&RHHGO%&6S5D6WU ^9M01)^#91.9LEA<QA.C%\$7R.M6@JF7YW(LC)=WM^H85+^YH<F1FC0.3.4-10%0AHT.+&E2P8^U4Q=5L@85.(K1#5HZS64F^>DXTL>H.N^8K)J+0&YPH7Y%A1^_8 MAKN13.4W@F@>#K5.C(2ML0+58)B9PSK-Z1F68DA^L.P30<?>0(AZP.^ML+@>A^%5PGV2^891!N!N!R?>#C.AWSH^?VZX9IU=K5T22D M#-6<#IAK&L079)UJ\$MT9 +J3+@2I3R)F1H^#8<3+QB990.YO7UH@GJ.M#H.L.LQO13^TF6IU.L^1^2JGL3KKG.M17.D#1U>UENX3150)ZPT.L2B26511^20K;UISDLE9&Y<O>UABXKT^2ISF 6.DI5^0 MVOY4.OYO#P(OJ2?J^R&S/HY^28VHFDK.C%#4%T2Z^1LFB017G^DYGJW.M=C^X#U>=>M.L^H7Q23+1=OJ^T^HNLN1@/WKVK1/H12A^65A0415P<^M@Y5&.6 HA=>HTZGU^?>7Z<L^M(SMH9.XL^I@VGH2^M@GYC&X2#8)MOL1^W=2^C^W^JUII.JA.GAZ.SM2+NOXW/QT<AXA=GOX1.8T38Y#G(1-M)KRI.PZZWWT_1-IQ- F9C=NJ<>K/789;FZ>WVY^IBFLA=D95YU8.ME.ABT+0.ZO^VW=31A^V1.9H3T.M7K>=>63/0.IP1^WTF^>O^O.U.DI3ZQ) M.G-01U>WPW^IX73Q2RFC+OS!KK;O.B7M^0.5)M2A2K.T83ZLN^W>SD2^F.M5..U31GOW;#%71.HX3?FNE=>5=72?L^TZ(3:6S=MV1B3Y=Z0R7)??;T ML^>=>35V/T41N?E%=>5/GF&RBCD<59H^FBK^40M089=M2#_Y0N^ZDK30=1DPH^#MY;CUHBCBUK^*C.CX\$1%5YBF4)S13Y4H^H6XS.MT.U2HLE^INBIF.NQ4%Q) MAIL.SGZH^L@MIAY91=OT+ITV.C55H7P.R-IN7E@?>0<^M.V^NU-1.MBFIS68^?YU)5H.T/1^>99Q.MA2ZD31F.L^E^M100X4E99;A=C.GHN MRA(6.5>O6%O16YWYR^?>5Z.DZED9.NS^IUVH10\$?COV)H57BDBG.#=>M2GT?3^>=>WGLN^T^Y.SV.NL=I024I.LZ^O.N1P.W.S09H2105;48^TYVWM4&Z.Z.G7^\$& A#>X2U2.MFU.AL@>2^VAX.OZ.EI+G3PO8L4>OLT.IS=IY6ZSHIS09N^G4S1.HM.O.LM^3V.6+IX-M^HPLK=5TQ4F1P^X(SXWKNR=V..#?..U0X1^U0J0S^5^4L5>X.0R) MO/#M%EF+5C.GA^YR4^AR(W19A=SZ.F=>X10F5>8A?IT^S(B.MW\$#JW9L8&L.C^JN-JD;IX7@IS19^&?>W^V^ZZ656MGRIF\$#SFU.D.MFISM&_JX? 2X9Y5^A0=>SNDQ)7H(BX3+2^RMRKUYG8S.N.VAHOVMWRL1.M.VYNEV2.ZZ)OJ^W=WT^MIT^W8YMO/NS5?D..D2.14^F^1G6RG&VZ.ME1H0<=>E.Y> 1.00.7XRJ^C7R).DS^M.0R8H3?T^3GXZ.CFID^A)VL-C.M@YZT.W1=26^JTT+7^67@IALT^I+G3.OY^S&UGN/WZ=Z6.W.Y2I3K1WU^M#2M8OU^7I05)I^VW#9< @1)PYXMMZ^UR@S.TX7^N^Z^G.HM<C^WHM<C^1>?>MS^S^B^OKS6/2^NE2V^3M1BQW5L6HJH3Z^+W1YWM.EALNE6.MT@2UZ.MJBL^U/13AHL.4.X1H.CSXOY?> _1#>#M.LN#1R3.&7M1+Z.MHLG285M1;C>5Z2^F^GBVQ^9ID^WO+V>T8>20^21^V7W8&1^8L..M&=W5+>VZ7S3G/RR^&RYS1G<S^7Z.TR3. S^U/L^SC.<B^SH^OC=>H1L7Z.MF34B(CXFX/3LO^+>^C^F.GPNO^J)S8^X.X0I^&4398OGGHW^D4\$LLA0#%@>+(L66O.CY72@M14 M^IYAS&5FVXM.C.R.#Y.SI? 8V%L^GAM.#1+04 Q0 M^C^#G&K&=>J2U^2(1=5^>L<E=>IN+3P(M.GOP.3.PV7IE9BYX;6002P^#%4^L@VQ9VABD=P-H^ISU@4^%M@>6L0.9710.BTR.# (T#DS.#1686(N>O&L4\$1.A0#M.M^+L69N%1HCA@B^M5X.41(HH4^L^S2^YX.M.C.R.M.#YSI?<I>E^GAM;#1+04 Q0 (R.#%DF\$?X;I;S^V#>4 M^M^?DG OIE=&IN.C.R.# Y.SI.3+Q+FA7E51+04 Q0 (M^R.#%DY83G^/A^-9^@E>#W.38U.3DN.M^4M4LLA0#%@>+(L6400%002^1^\$T(L^MVD)^5X751>@E>#W^#0W.#@N^1M^M4\$1 A0#%@>+(L64L.K4M13@X081.T^+X.ML.65.eton20240930.10q.htm.xml^IDEA.XBRL.DOCUMENT.0001710340.2024-01-012024-09-30.0001710340.2024-10-31.0001710340 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at the date of sale/shipment. Selling prices initially billed to wholesalers are subject to discounts for prompt payment and subsequent chargebacks when the wholesalers sell products at negotiated discounted prices to members of certain group purchasing organizations ("GPOs") and government programs. Because of the shelf life of the product and the Company's lengthy return period, there is a significant period of time between when the product is shipped and when it issues credits on returned product.

The Company estimates the transaction price when it receives each purchase order taking into account the expected reductions of the selling price initially billed to the wholesaler/distributor arising from all of the above factors. The Company has developed estimates for future returns and chargebacks and the impact of other discounts and fees it pays. When estimating these adjustments to the transaction price, the Company reduces it sufficiently to be able to assert that it is probable that there will be no significant reversal of revenue when the ultimate adjustment amounts are known.

Cost of Sales

Cost of product sales consists of the profit-sharing and royalty fees with the Company's product licensing and development partners, the purchase costs for finished products from party manufacturers, freight and handling/storage from the Company's logistics service providers, and amortization expense of certain intangible assets. The costs of sales for profit-sharing, royalty fees, purchased finished products, and the associated inbound freight expense are recorded when the associated product sale revenue is recognized in accordance with the terms of shipment to customers while outbound freight and handling/storage fees charged by the service provider are expensed as they are incurred. Intangible assets are amortized on a straight-line basis over the estimated useful life of the product. Cost of product sales also reflects any write-downs or reserve adjustments for the Company's inventories.

Cost of licensing revenue consists of the profit-sharing fees related to the Company's product licensing and development partners.

Research and Development Expenses

Research and development ("R&D") expenses include both internal R&D activities and external contracted services. Internal R&D activity expenses include salaries, benefits, stock-based compensation, and other costs to support the Company's R&D operations. External contracted services include product development efforts such as certain product licensor milestone payments, clinical trial activities, manufacturing and control-related activities, and regulatory costs. R&D expenses are charged to operations as incurred. The Company reviews and accrues R&D expenses based on services performed and relies upon estimates of those costs applicable to the stage of completion of each project. Significant judgments and estimates are made in determining the accrued balances at the end of any reporting period. Actual results could differ from the Company's estimates.

Upfront payments and milestone payments made for the licensing of products that are yet approved by the FDA are expensed as R&D in the period in which they are incurred. Nonrefundable advance payments for goods or services to be received in the future for use in R&D activities are recorded as prepaid expenses and are expensed as the related goods are delivered or the services are performed.

Income Taxes

The Company has established a 100% valuation reserve against its deferred tax assets. The Company must estimate the actual current tax liabilities and assess temporary differences resulting from differing treatment of items for tax and accounting purposes. These differences result in deferred tax assets and liabilities, which are included within the balance sheets. The Company must assess the likelihood that the deferred tax assets will be recovered from future taxable income and, to the extent the Company believes that recovery is likely, a valuation allowance must be established. To the extent the Company establishes a valuation allowance or increase or decrease to this allowance in a period, the impact will be included in income tax expense in the statements of operations. As of September 30, 2024 and December 31, 2023, the Company has established a 100% valuation reserve against its deferred tax assets.

The Company recorded income tax benefit of \$126 million and \$126 million for the three-month periods ended September 30, 2024 and September 30, 2023, respectively. The Company recorded income tax benefit of \$72 million and \$72 million for the nine-month periods ended September 30, 2024 and September 30, 2023, respectively. Our effective tax rate was (25.1%) for the three-month period ended September 30, 2024 and (25.1%) for the three-month period ended September 30, 2023. Our effective tax rate was 2.4% for the nine-month period ended September 30, 2024 and 2.4% for the nine-month period ended September 30, 2023. The Company accounts for income taxes under the provisions of ASC 740 - Income Taxes. As of September 30, 2024 and December 31, 2023, there were no unrecognized tax benefits included in the balance sheets that would, if recognized, affect the effective tax rate. The Company's practice is to recognize interest and penalties related to income tax matters in income tax expense. The Company had no accrual for interest or penalties in its balance sheets as of September 30, 2024 and December 31, 2023, and has not recognized interest and penalties in the statement of operations for the nine-month periods ended September 30, 2024 and September 30, 2023.

In addition, under Sections 382 and 383 of the Internal Revenue Code as amended, and corresponding provisions of state law, if a corporation undergoes an ownership change, which is generally defined as a greater than 50% change (by value) in its equity ownership over a three-year period, the corporation'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 may be limited.

Basic net income (loss) per share of common stock is computed by dividing net income (loss) attributable to common stockholders for the period by the weighted average number of shares of common stock outstanding during the period. Diluted net income (loss) per share is computed by dividing the net income (loss) attributable to common stockholders for the period by the weighted average number of common and common equivalent shares, such as unvested restricted stock, stock options, RSUs and warrants that are outstanding during the period. Common stock equivalents are excluded from the computation when their inclusion would be anti-dilutive. For the three-month periods ended September 30, 2024 and September 30, 2023, common stock equivalents excluded 4,896,038 and 5,618,663, respectively, that were anti-dilutive. For the nine-month periods ended September 30, 2024 and September 30, 2023, common stock equivalents excluded 6,319,907 and 4,821,906, respectively, that were anti-dilutive. Included in the basic and diluted net income (loss) per share calculation are RSUs awarded to directors that have vested, but the issuance and delivery of the shares of common stock are deferred until the director retires from service as a director.

Stock-Based Compensation

The Company accounts for stock-based compensation under the provisions of ASC 718 - Compensation - Stock Compensation. The guidance under ASC 718 requires companies to estimate the fair value of the stock-based compensation awards on the date of grant and record expense over the related service periods, which are generally the vesting period of the equity awards.

Stock-Based Compensation Measurements

The Company estimates the fair value of stock-based option awards using the Black-Scholes option-pricing model ("BSM"). The BSM requires the input of subjective assumptions, including the expected stock price volatility, the calculation of expected term, forfeitures and the fair value of the underlying common stock on the date of grant, among other inputs. The risk-free interest rate was determined from the implied yields for zero-coupon U.S. government issues with a remaining term approximating the expected life of the options or warrants. Dividends on common stock are assumed to be zero for the BSM valuation of the stock options. The expected term of stock options granted is based on vesting periods and the contractual life of the options. Expected volatilities are based on the Company's historical volatility subsequent to our IPO, which we believe represents the most accurate basis for estimating expected future volatility under the current conditions. We account for forfeitures as they occur.

Fair Value Measurements

Fair value represents the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value accounting requires characterization of the inputs used to measure fair value into a

