

and maintain a leading position in gene silencing and gene therapy for the treatment of human disease. Our key strengths include: A first mover advantage for silence and replace-based therapeutics; A proprietary ddsRNAi-based silence and replace technology platform that may potentially enable the serial development of single-administration therapeutics capable of facilitating sustained, long-term silencing of disease-causing genes and concomitant replacement of wild type gene function; A proprietary AAV vector technology which improves the endosomal escape capability of virus produced in insect cells using a baculovirus system. This technology has broad application in AAV-based gene therapies; The capabilities to drive the development of a pipeline of programs focused on chronic diseases with either large patient populations, or rare diseases, which may potentially support the receipt of Orphan Drug Designation, including OPMD; and A growing portfolio of patents protecting improvements to our ddsRNAi, and silence and replace, technology and product candidates through at least 2044, with potential to extend this patent term beyond 2044 in jurisdictions with patent term extension provisions for pharmaceuticals. Our Strategy We endeavor to become the leader in discovery, development, and commercialization of silence and replace-based therapeutic agents. We apply the following general strategy to drive the Company towards these goals: A Selectively develop proprietary and partnered programs; and A Continue to explore and secure research and development partnerships with global biopharmaceutical companies supported by the differentiated nature of our scientific platform and intellectual property portfolio. Our senior leadership team will continue to explore partnership opportunities with global biopharmaceutical companies, as we expect that the unique attributes of the proprietary ddsRNAi and silence and replace approaches, and the breadth of potential clinical indications amenable to our proprietary methods, to support the formation of collaborations over a broad range of diseases with significant unmet medical need. We seek to actively protect our intellectual property and proprietary technology. These efforts are central to the growth of our business and include: A Seeking and maintaining patents claiming our ddsRNAi and silence and replace technologies and other inventions relating to our specific products in development or that are otherwise commercially and/or strategically important to the development of our business; A Protecting and enforcing our intellectual property rights; and A Strategically licensing intellectual property from third parties to advance development of our product candidates. A Table of Contents Our Pipeline The following table sets forth our current product candidate and the development status: Table 1. Pipeline: Oculopharyngeal Muscular Dystrophy A We are developing BB-301 for the treatment of Oculopharyngeal Muscular Dystrophy (OPMD) with moderate dysphagia. The Investigational New Drug (IND) application for BB-301 was approved to proceed by the U.S. Food and Drug Administration in June 2023. The first study subject was safely dosed in the BB-301 Phase 1b/2a clinical trial (NCT06185673) in November 2023, and the second study subject was safely dosed in February 2024. BB-301 is the lead investigational agent under development by Benitec, and the key attributes of BB-301 are outlined in Figure 3. Figure 3 A BB-301 is a first-in-class genetic medicine employing the Δ silence and replace approach for the treatment of OPMD. OPMD is an insidious, autosomal-dominant, late-onset, degenerative muscle disorder that typically A 9 Table of Contents presents in patients at 40-to-50 years of age. The disease is characterized by progressive swallowing difficulties (dysphagia) and eyelid drooping (ptosis). OPMD is caused by a specific mutation in the poly(A)-binding protein nuclear 1 gene (PABPN1). OPMD is a rare disease, however, patients have been diagnosed with OPMD in at least 33 countries. Patient populations suffering from OPMD are well-identified, and significant geographical clustering has been noted for patients with this disorder. Each of these attributes could facilitate efficient clinical development and global commercialization of BB-301. PABPN1 is a ubiquitous factor that promotes the interaction between the poly(A) polymerase and CPSF (cleavage and polyadenylation specificity factor) and, thus, controls the length of mRNA poly(A) tails, mRNA export from the nucleus, and alternative poly(A) site usage. The characteristic genetic mutation underlying OPMD results in trinucleotide repeat expansion(s) within exon 1 of PABPN1 and results in an expanded poly-alanine tract at the N-terminal end of PABPN1. The mutation generates a protein with an N-terminal expanded poly-alanine tract of up to 18 contiguous alanine residues, and the mutant protein is prone to the formation of intranuclear aggregates designated as intranuclear inclusions (INIs). The INIs that sequester wildtype PABPN1 may contribute to the Δ cess of function Δ phenotype associated with OPMD. No therapeutic agents are approved for the treatment of OPMD. Additionally, there are no surgical interventions available to OPMD patients that modify the natural history of the disease, which is principally comprised of chronic deterioration of swallowing function. BB-301 has received Orphan Drug Designation in the United States and the European Union and, upon achievement of regulatory approval for BB-301 in these respective jurisdictions, the Orphan Drug Designations would provide commercial exclusivity independent of intellectual property protection. While OPMD is a rare medical disorder, we believe the commercial opportunity for a safe and efficacious therapeutic agent in this clinical indication exceeds \$1 billion over the course of the commercial life of the product. Investigational therapies that have been explored, unsuccessfully, in the past include: A Intravenous administration of trehalose; and A Intramuscular injection of wild type and mutant PABPN1. BB-301 is designed to correct the genetic defect underlying OPMD following a single localized administration. BB-301 Δ Design and Mechanism of Action BB-301 is designed to target two distinct regions of the PABPN1 mRNA to accomplish gene silencing via the concomitant expression of two distinct shmiRs from a single DNA construct (Figure 4). BB-301 is also engineered to drive the simultaneous expression of a codon-optimized, siRNA-resistant, version of the wild type PABPN1 gene (Figure 4). A 10 Table of Contents Figure 4 A In collaboration with researchers at the Royal Holloway University of London and the Institut de Myologie in Paris, we developed a ddsRNAi construct expressing three shRNAs against three distinct regions of PABPN1 mRNA and observed effective silencing of the PABPN1 gene in vitro using this ddsRNAi construct. Furthermore, as part of this collaboration, we have generated a gene expression construct that produces a siRNA-resistant version of the wild type PABPN1 gene. In subsequent studies undertaken exclusively by Benitec, a second set of target regions within PABPN1 were identified for therapeutic development and shmiRs were designed against these regions. Additional shmiRs have also been designed for the original shRNA developed in collaboration with Royal Holloway University of London and the Institut de Myologie. The Δ silence and replace Δ construct, designated BB-301, incorporates the two best performing shmiRs, and the gene expression construct that produces a siRNA-resistant version of the wild type PABPN1 gene, under the control of a muscle-specific promoter. The mechanism of action of BB-301 is shown in Figure 5. A 11 Table of Contents Figure 5 A In initial in vivo studies evaluating the use of direct intramuscular injection of AAV-based constructs with the potential to facilitate the desired silence and replace approach in the A17 transgenic mouse model of OPMD at the Royal Holloway University of London and the Institut de Myologie, we observed decreases in muscle fibrosis, increases in cross sectional area of the treated muscles, decreases in intranuclear inclusions, and normalization of muscle strength. These nonclinical results were published in Nature Communications in April 2017. In subsequent studies, Benitec demonstrated in a key nonclinical model (the A17 mouse model) that a single intramuscular injection of BB-301 results in robust intracellular silencing of PABPN1 protein production and concomitant expression of the normal, biologically functional PABPN1 protein. In the A17 mouse model, the treatment restores muscle strength and muscle weight to wild type levels and improves other physiological hallmarks of the disease (Figure 6a, Figure 6b, Figure 6c, Figure 6d): A Multiple A17 animal cohorts received single doses of BB-301 (over a range of doses spanning 4x10⁸ vg/muscle-to-7.5x10¹¹ vg/muscle) and, following BB-301 administration, each cohort was observed for 14-weeks A BB-301 was injected into the Tibialis Anterior (TA) muscle of 10 week old-to-12 week old animals and, 14-weeks post administration, each A17 cohort was anesthetized and the contractile properties of the injected TA muscles were analyzed via in-situ muscle electrophysiology A Intermediate doses of BB-301 resulted in 75% silencing of PABPN1 and 26% replacement of wild type PABPN1 activity, leading to full restoration of muscle strength, clearance of INIs, and a reduction of fibrosis A An additional experiment conducted over the course of 20-weeks demonstrated that more modest doses of BB-301 (which supported only partial resolution of the disease phenotype at week-14) were, surprisingly, able to facilitate significant benefit at 20-weeks, as evidenced by restoration of parameters relating to muscle strength A 12 Table of Contents Figure 6a. Dose-Dependent shRNA Expression A Figure 6b. Dose-Dependent PABPN1 Inhibition and Transgene Expression A 13 Table of Contents Figure 6c. Dose-Dependent Decreases in Intranuclear Inclusions A Figure 6d. Dose-Dependent Increases in Muscle Force A Restoration of muscle strength was assessed by muscle contractility measurements in response to a series of induced impulses that ranged from 10 to 180 Hz Subsequent Development Activities for BB-301 On July 8, 2020, Benitec announced the initiation of the BB-301 Pilot Dosing Study in large animal subjects. The BB-301 Pilot Dosing Study was the first of two planned CTA-enabling and IND-enabling studies that were designed to be conducted in large animals. The BB-301 Pilot Dosing Study was carried out under the guidance of A 14 Table of Contents the scientific team at Benitec, with key elements of the study design and execution conducted in close collaboration with a team of leading experts in both medicine and surgery that have been deeply engaged in the treatment of OPMD patients for several decades. The BB-301 Pilot Dosing Study, along with the subsequent GLP Toxicology and Biodistribution Study, were conducted in canine subjects and were carried out to support the validation and optimization of the newly designed method of BB-301 administration, confirm the efficiency of vector transduction and transgene expression in the key tissue compartments underlying the natural history of OPMD, confirm the optimal drug doses in advance of initiation of human clinical studies, and facilitate observation of key toxicological data-points. The BB-301 Pilot Dosing Study was designed as an 8-week study in Beagle dogs to confirm the transduction efficiency of BB-301 upon administration via direct intramuscular injection into specific anatomical regions of the pharynx through the use of an open surgical procedure. This new route of BB-301 administration was developed in collaboration with key surgical experts in the field of Otolaryngology, and this novel method of BB-301 dosing was implemented to significantly enhance the ability of a treating physician to accurately administer the AAV-based investigational agent to the muscles that underlie the characteristic deficits associated with the progression of OPMD. It is important to note that prior nonclinical studies of BB-301 have reproducibly validated the robust biological activity achieved following direct intramuscular injection. As an example, direct injection of BB-301 into the tibialis anterior muscles of A17 mice facilitated robust transduction of the targeted skeletal muscle cells and supported complete remission of the OPMD disease phenotype in this animal model. Benitec conducted the BB-301 Pilot Dosing Study in Beagle dog subjects to demonstrate that direct intramuscular injection of BB-301 via the use of a proprietary dosing device in an open surgical procedure could safely achieve the following goals: A Biologically significant and dose-dependent levels of BB-301 tissue transduction (i.e., delivery of the multi-functional BB-301 genetic construct into the target pharyngeal muscle cells); A Broad-based and dose-dependent expression of the three distinct genes comprising the BB-301 gene construct within the pharyngeal muscle cells; and A Durable and biologically significant levels of target gene knock-down (i.e., inhibition of the expression of the gene of interest) within the pharyngeal muscle cells. The Pilot Dosing Study evaluated the safety and biological activity of two concentrations of BB-301 (1.0+E13 vg/mL and 3.0+E13 vg/mL) across three distinct doses (1.0+E13 vg/mL, 3.0+E13 vg/mL with a low injection volume, and 3.0+E13 vg/mL with a high injection volume) following direct intramuscular injection into the Hypopharyngeal (HP) muscles and the Thyropharyngeal (TP) muscles of Beagle dogs via the use of a proprietary delivery device employed in an open surgical procedure. The HP muscle in Beagle dogs corresponds to the Middle Pharyngeal Constrictor muscle in human subjects, and the TP muscle in Beagle dogs corresponds to the Inferior Pharyngeal Constrictor muscle in human subjects. Atrophy, fibrosis, and the presence of intranuclear inclusions characterize the Middle Pharyngeal Constrictor muscles and the Inferior Pharyngeal Constrictor muscles of human subjects diagnosed with OPMD. BB-301 was injected into the pharyngeal muscles of the Beagle dog subjects only on Day 1 of the Pilot Dosing Study, and the corresponding canine pharyngeal muscles were harvested for analysis after 8 weeks of observation post-dosing. BB-301 dosing was carried out independently by both a veterinary surgeon and a practicing Otolaryngologist who has extensive experience with the provision of palliative surgical care for OPMD patients. A 15 Table of Contents The key results are summarized here: Figure 7. Pharyngeal Muscle Tissue Transduction Levels for BB-301 A Regarding Gene Expression Levels Observed for BB-301 Within the Pharyngeal Muscle Tissues (Figure 8, Figure 9): A BB-301 encodes two distinct siRNA species (i.e., siRNA13 and siRNA17) which are each, independently, capable of inhibiting (i.e., Δ silencing Δ) the expression of the mutant form of the PABPN1 protein and the wild type (i.e., endogenous) form of the PABPN1 protein (importantly, the mutant form of the PABPN1 protein underlies the development and progression of OPMD). A BB-301 also codes for a wild type version of the PABPN1 protein whose intracellular expression is unaffected by the inhibitory activities of siRNA13 and siRNA17, and this codon optimized PABPN1 protein (i.e., coPABPN1) serves to replenish the endogenous form of the PABPN1 protein and to replace the mutant form of PABPN1 that underlies the development and progression of OPMD in diseased tissues. A For comparative purposes, it should be noted that the average range of expression for wild type PABPN1 within the pharyngeal muscle cells of Beagle dogs is 4.5 copies per cell-to-7.8 copies per cell. Figure 8. siRNA13 Expression Levels for BB-301 within Pharyngeal Muscle Tissues and siRNA17 Expression Levels for BB-301 within Pharyngeal Muscle Tissues A 16 Table of Contents Figure 9. coPABPN1 Expression Levels for BB-301 within Pharyngeal Muscle Tissues A Regarding Wild Type PABPN1 Silencing (i.e. target Δ knock-down Δ) Observed for BB-301 Within the Pharyngeal Muscle Tissues (Figure 10): A As noted above, BB-301 encodes two distinct siRNA species (i.e., siRNA13 and siRNA17) which are each, independently, capable of inhibiting (i.e., Δ silencing Δ) the expression of all forms of the PABPN1 protein (siRNA13 and siRNA17 silence the expression of both wild type PABPN1 [wtPABPN1] and mutant PABPN1). A While the Beagle dog subjects treated in the BB-301 Pilot Dosing Study did not express mutant PABPN1, the level of BB-301-driven gene silencing for the PABPN1 target can be accurately assessed due to the equivalent inhibitory effects of siRNA13 and siRNA17 on both wtPABPN1 and mutant PABPN1. A Thus, the wtPABPN1 silencing activity observed in the BB-301 Pilot Dosing Study served as a surrogate for the activity that would be anticipated in the presence of mutant PABPN1. A BB-301 has been evaluated in prior nonclinical studies in animals that express mutant PABPN1 and manifest the key signs and symptoms of OPMD and, in these animal models of OPMD, the achievement of PABPN1 silencing levels of 31% inhibition or higher led to resolution of OPMD disease symptoms and correction of the histological hallmarks of OPMD. Figure 10. PABPN1 Silencing (i.e., Δ target knock-down Δ) within Pharyngeal Muscle Tissues A Finally, it is critical to highlight the key methodological distinctions between the BB-301 Pilot Dosing Study in Beagle dogs conducted by Benitec (i.e., the study described above) and the prior Beagle dog dosing study carried out independently by the previous BB-301 licensee. The BB-301 dosing study conducted by the prior BB-301 A 17 Table of Contents licensee employed non-ideal routes and methods of BB-301 administration to the target pharyngeal muscle tissues and employed similarly limited analytical methods at the completion of the dosing phase of the study. The Benitec team worked to optimize the route and method of administration of BB-301 and to refine the core analytical methods employed following the completion of dosing. Following the implementation of these methodological modifications, Benitec demonstrated a 248-fold improvement (+24,650%) in BB-301 transduction of the HP muscle and a 111-fold improvement (+11,027%) in BB-301 transduction of the TP muscle relative to the levels of BB-301 transduction observed by the previous BB-301 licensee (Figure 11). Figure 11. Impact of Benitec-Initiated Methodological Improvements on the Relative Pharyngeal Muscle Tissue Transduction Levels Achieved for BB-301 A Following the disclosure of the positive interim BB-301 Pilot Dosing Study results, Benitec completed pre-CTA and pre-IND meetings with regulatory agencies in France, Canada, and the United States. Summary of the Key Regulatory Interactions: A In June 2023 the U.S. Food and Drug Administration (FDA) cleared the Investigational New Drug (IND) application for BB-301 which allowed dosing of BB-301 to begin for OPMD subjects that are eligible for enrollment into the Phase 1b/2a treatment study (NCT06185673) described below. Operational Updates The key milestones related to the development of BB-301 for the treatment of OPMD, along with other corporate updates, are outlined below: BB-301 Clinical Development Program Overview: A The BB-301 clinical development program will be conducted in the United States, and the primary elements of the program are summarized below: A The program will comprise approximately 76 weeks of follow-up which we anticipate will consist of: A The OPMD Natural History (NH) Study: 6-month pre-treatment observation periods for the evaluation of baseline disposition and natural history of OPMD-derived dysphagia (swallowing impairment) in each study participant. A Dosing with BB-301: 1-day of BB-301 dosing to initiate participation in the Phase 1b/2a single-arm, open-label, sequential, dose-escalation cohort study (NCT06185673). BB-301 will be delivered directly to the pharyngeal muscles of each study subject. A 18 Table of Contents A Phase 1b/2a Treatment Evaluation: 52-weeks of post-dosing follow-up for conclusive evaluation of the primary and secondary endpoints of the BB-301 Phase 1b/2a treatment study (NCT06185673), with interim safety and efficacy results expected to be available at the end of each 180-day period following the administration of BB-301. A The OPMD NH Study will characterize the level of dysphagia borne by each OPMD subject at baseline and assess subsequent progression of dysphagia via the use of the following quantitative radiographic measures (i.e., videofluoroscopic swallowing studies or Δ VFSS Δ). The VFSS outlined below collectively provide objective assessments of global swallowing function and the function of the pharyngeal constrictor muscles (i.e., the muscles whose functional deterioration drives disease progression in OPMD): A Total Pharyngeal Residue % (C2-4) A Pharyngeal Area at Maximum Constriction (PhAMPC) A Dynamic Imaging Grade of Swallowing Toxicity Scale (DIGEST) A Vallecular Residue % (C2-4)2, Pyriform Sinus Residue % (C2-4)2, and Other Pharyngeal Residue % (C2-4)2 A Normalized Residue Ratio Scale (NRRSv, NRRSp) A Pharyngeal Constriction Ratio (PCR) A The NH study will also employ clinical measures of global swallowing capacity and oropharyngeal dysphagia, along with two distinct patient-reported

outcome instruments targeting the assessment of oropharyngeal dysphagia. Upon the achievement of 6-months of follow-up in the NH Study, participants will, potentially, be eligible for enrollment into the BB-301 Phase 1b/2a treatment study (NCT06185673). This first-in-human (FIH) study will evaluate the safety and clinical activity of intramuscular doses of BB-301 administered to subjects with OPMD. The primary endpoint of the FIH study will be safety. Secondary endpoints are designed to determine the impact of BB-301 on swallowing efficiency, swallowing safety, and pharyngeal constrictor muscle function in subjects diagnosed with OPMD with dysphagia via the use of serial clinical and videofluoroscopic assessments. Critically, each of the clinical and videofluoroscopic assessments employed in the FIH study will be equivalent to those employed for the NH study to facilitate comparative clinical and statistical analyses for each study subject. The primary and secondary endpoints will be evaluated during each 90-day period following BB-301 intramuscular injection (Day 1). The NH of dysphagia observed for each OPMD NH Study participant, as characterized by the VFSS and clinical swallowing assessments carried out during the NH Study, will serve as the baseline for comparative assessments of safety and efficacy of BB-301 upon rollover from the NH Study onto the BB-301 Phase 1b/2a Treatment Study (NCT06185673). In December 2022, Benitec began screening OPMD subjects at the lead clinical study site in the United States. In January 2023, Benitec announced the enrollment of the first OPMD subject into the NH Study in the United States. A Table of Contents A In November 2023, Benitec announced the completion of the administration of BB-301 to the first study subject in the Phase 1b/2a clinical study (NCT06185673) in the United States. The second study subject was dosed with BB-301 in February 2024. A Table of Contents A As of January 2024, 23 subjects had enrolled into the NH study in the United States. On July 15, 2024 Benitec reported positive interim clinical trial data for the first study subject dosed with BB-301 (i.e., Subject 1a) in the BB-301 Phase 1b/2a Treatment Study (NCT06185673). Previously Announced 90-Day Post-Dose Interim Clinical Study Results At the 90-day post-dose assessment following the administration of the low-dose of BB-301, Subject 1 demonstrated improvements in key VFSS assessments which correlated with the observation of similar levels of improvement in the Sydney Swallow Questionnaire (SSQ) as compared to the pre-dose average values recorded for Subject 1 during the OPMD Natural History Study, indicating an improvement in swallowing function as reported by Subject 1. Newly Reported 180-Day Post-Dose Interim Clinical Study Results The post-dose average values for Total Pharyngeal Residue (TPR), which represents the total amount of solid food or liquid material remaining in the pharynx after the completion of the first swallow of the bolus, remained meaningfully reduced (i.e., smaller amounts of solid food and liquid material remained in the pharynx after the completion of the first swallow) at the 180-day post-dose assessment following the administration of the low dose of gene therapy BB-301 as compared to the pre-dose average values recorded for Subject 1 during the OPMD Natural History Study. Critically, for three of the four food types evaluated during the radiographic swallowing study assessments for Subject 1, the post-dose average TPR values were lower at the 180-day post-dose assessments than at any point during the 9-month pre-dose observation period comprising the OPMD Natural History Study, with the post-dose average TPR value for the fourth food type being similar to the lowest TPR value observed at any point during the 9-month pre-dose observation period of the OPMD Natural History Study. The Total Score recorded for the Subject-Reported SSQ also demonstrated continued reductions in the Subject's dysphagic symptoms (i.e., improvements in the Subject's ability to swallow) at the 180-day post-dose timepoint, with the Total SSQ Score continuing to decline and remaining meaningfully reduced as compared to the pre-dose average value recorded for Subject 1 during the OPMD Natural History Study, indicating a greater improvement in swallowing function as reported by Subject 1. Importantly, similar to the results observed for the VFSS assessments of TPR, the post-dose average Total SSQ Score was lower at the 180-day post-dose timepoint than at any point during the 9-month pre-dose assessment period of the OPMD Natural History Study. Key Opinion Leaders (KOLs) participating in the recent BB-301 Research and Development Day webcast (April 2024) highlighted VFSS assessments of TPR and the Subject-Reported Outcome SSQ Total Score as the central markers of value for the long-term evaluation of clinically meaningful improvement in subjects diagnosed with OPMD. Closing of Private Placement and Entry into Board Designation Letter. On April 22, 2024, we closed a private investment in public equity (PIPE) financing (the April 2024 private placement) in which we sold 5,749,152 shares of common stock at a price per share of \$4.80 and, in lieu of shares of common stock, pre-funded warrants to purchase up to an aggregate of 2,584,239 shares of common stock at a price per pre-funded warrant of \$4.7999, to certain institutional accredited investors. The pre-funded warrants were immediately exercisable until exercised in full at an exercise price of \$0.0001 per share of common stock. Gross proceeds from the financing totaled \$40.0 million. Net proceeds, net of commissions and other offering expenses, totaled approximately \$37.1 million. In connection with the April 2024 private placement, we entered into a Voting Commitment Agreement with the purchasers in the private placement (the Voting Commitment Agreement). Pursuant to the Voting Commitment Agreement, the Company was obligated to use its reasonable best efforts to obtain stockholder approval of the exercise of the Pre-Funded Warrants issued in the private placement and the warrants issued in the Company's underwritten public offerings on September 15, 2022 and August 11, 2023 (the Existing Warrants) and together with the Pre-Funded Warrants, the Warrants in accordance with the rules of the Nasdaq Stock Market which otherwise would be subject to the Beneficial Ownership Limitation (the Stockholder Approval). The Company obtained the Stockholder Approval by the Company's stockholders at the Company's Special Meeting of Stockholders held August 29, 2024. As a result of the Stockholder Approval, holders of the Existing Warrants can waive the 19.99% beneficial ownership limitation that would otherwise be applicable to such holder. On or about September 26, 2024, Suvretta Capital Management, LLC (Suvretta) waived the limitation but is now subject to a 49.9% beneficial ownership limitation. We also entered into a Board Designation Side Letter (the Board Designation Agreement) with Suvretta Capital at the closing of the private placement. Pursuant to the Board Designation Agreement, the Company agreed to consider for appointment and appoint Kishen Mehta to the Company's Board of Directors (the Board) upon consummation of the transactions contemplated by the Securities Purchase Agreement, and in such board class as determined by the Company prior to his appointment. Mr. Mehta was appointed to the Board as a Class I director on June 26, 2024. Pursuant to the Board Designation Agreement, Suvretta agreed that (i) in connection with the closing of the Private Placement, (ii) the Company and Suvretta will take such action as may be required to permit Suvretta to exercise its Warrants up to the 19.99% Beneficial Ownership Limitation, and (iii) Suvretta would vote all of its shares of Common Stock owned on the record date for such votes in favor of (i) all of the Company's director nominees for election to the Board at the Company's annual meetings of stockholders to be held during the term of the Board Designation Agreement, and (ii) the proposal seeking the Stockholder Approval pursuant to the Voting Commitment Agreement at any annual or special meeting of the Company where such proposal is presented, if permitted by applicable law or regulations. Intellectual Property Benitec seeks to actively procure rights to and protect the intellectual property and proprietary technology that it believes is important to its business. Such intellectual property rights include, but are not limited to, patents claiming our proprietary dRNAi and silence and replace therapeutics, and specific product candidates employing those technologies, as well as know-how and trade secrets related to our product candidates and proprietary technology. dRNAi-based treatment for OPMD Benitec's patent portfolio for OPMD includes five active patent families relating to shRNA and shmiRs targeting PABPN1 (the causative gene for OPMD), silence and replace therapeutics and treatment strategies for OPMD, as well as interoperative delivery methods and delivery devices for use in such treatment strategies. These five families cover the OPMD therapeutic candidate, BB-301, under development at Benitec, treatment strategies for OPMD that silence PABPN1 which is causative for OPMD and replace with functional PABPN1, Benitec's AAV patent family which covers the delivery system for BB-301, and the proprietary injection needle, pre-filled multi-injection device and interoperative method which enable delivery of BB-301 to the pharyngeal muscle of OPMD patients. BB-301 is a silence and replace construct encoding two shmiRs targeting the endogenous PABPN1 (including variants causative of OPMD) internally designated shmiR-13 and shmiR-17, as well as a codon-optimized PABPN1 replacement construct, the transcript of which is not targeted by shmiR-13 and shmiR-17. Both shmiRs and the codon-optimized PABPN1 replacement construct are under the control of a 21 Table of Contents muscle-specific promoter and packaged within a AAV9 vector with a modified capsid protein. BB-301 is administered to the pharyngeal muscle via an interoperative method and using a proprietary injection needle design for optimized delivery. Multi-injection delivery devices fitted with the proprietary injection needle and pre-filled with appropriate dosage volumes of BB-301 have been developed for delivery of BB-301 to the pharyngeal muscle of affected subject via the intraoperative method. The first patent family, entitled Reagents for treatment of oculopharyngeal muscular dystrophy (OPMD) and use thereof (OPMD family #1), arose out of a collaboration with Royal Holloway University of London (RHUL) and relates to three shRNA target regions within PABPN1. RHUL assigned its ownership interests in this patent family to Benitec, and the PCT application and the related U.S. priority document were filed solely in the name of Benitec. This patent family is directed to RNAi agents targeting specific regions within mutant PABPN1 variants causative of OPMD, as well as use of those RNAi agents in combination with PABPN1 replacement constructs to treat OPMD. More specifically, this family includes claims covering shmiR17 of BB-301. This patent family entered the national/regional phase in October/November 2018. The second patent family, entitled Reagents for treatment of oculopharyngeal muscular dystrophy (OPMD) and use thereof (OPMD family #2) relates to a second set of target regions within PABPN1, as well as the silence and replace construct BB-301 under development at Benitec. The PCT application and the related U.S. priority document were filed solely in the name of Benitec, and this family entered the national/regional phase in June/July 2019. This patent family is directed to RNAi agents targeting specific regions within mutant PABPN1 variants causative of OPMD, as well as the silence and replace constructs and use of same for treatment of OPMD. More specifically, this family includes claims covering shmiR13 and shmiR17 of BB-301 separately and in combination, as well as the full BB-301 silence and replacement construct. A third patent family, entitled Methods for Treating Oculopharyngeal Muscular Dystrophy (OPMD) (OPMD family #3) was filed by Benitec's former licensee, Axovant Therapeutics, on Benitec's behalf to pursue claims which are broadly directed to the silence and replace treatment concept for OPMD, relying on RNAi agents to knockdown PABPN1 and replacement with functional PABPN1 which is not targeted by the RNAi agents. The claims in this application are not limited to the regions targeted by BB-301. The PCT application and the related U.S. priority document were filed solely in the name of Benitec, and this family entered the national/regional phase in April/May 2021. Whilst a number of patent applications remain pending, OPMD family #3 has been passively abandoned in line with Benitec's evolving IP strategy for the OPMD program. As such, OPMD family #3 is no longer considered an active patent family for the OPMD program. A fourth patent family, entitled Methods for Treating Oculopharyngeal Muscular Dystrophy (OPMD) (OPMD family #4) has been filed to specifically claim the OPMD therapeutic candidate developed by Benitec, BB-301, encompassing the silence and replace construct (described herein) packaged with Benitec's proprietary AAV9 vector having a modified phospholipase (PLA2) domain within its capsid (See following section). This PCT application and the related U.S. priority document were filed solely in the name of Benitec, and this family entered the national/regional phase in August/September 2022. A fifth patent family, entitled Device and methods for administering a therapeutic composition to the pharyngeal muscle (OPMD family #5) has been filed to capture (i) the interoperative delivery method developed by Benitec for administration of BB-301 to the pharyngeal muscle, (ii) the proprietary needle developed by Benitec for use in the interoperative delivery method, (iii) multi-injection devices fitted with Benitec's proprietary needle and pre-filled with BB-301, and (iv) sets of the multi-injection devices suitable for treatment of a single patient. This patent family includes supporting preliminary clinical data generated for the first two patients participating in the Phase 2a clinical trial (the results of which are described herein). This patent family proceed as a PCT application, and both the PCT application and the related U.S. priority document were filed solely in the name of Benitec. A 22 Table of Contents AAV with modified phospholipase domain The Benitec patent portfolio includes a single patent family, entitled Adeno-associated virus (AAV) with modified phospholipase domain, which relates to an AAV having a modified phospholipase (PLA2) domain in the capsid. The modified AAV will be used as the delivery system for the OPMD therapeutic, BB-301. The PCT application and the related U.S. priority document were filed solely in the name of Benitec, and this family entered the national/regional phase in February/March 2021. We are aware of a third party patent directed to AAV vectors that expires in 2026. In the event we receive regulatory marketing approval before the expiration date it may be necessary for us to obtain a license to the patent in order to commercialize. We cannot guarantee the availability of the license or that it can be obtained on commercially reasonable terms. Know-How In addition to patent protection of dRNAi and other technology and our product candidates, we also rely on proprietary know-how that is not patentable or that we elect not to patent, as valuable intellectual property for our business. This know-how is related to the areas of, among others, identifying nucleic acid targets for dRNAi technology and designing dRNAi constructs for targeting preferred genes. We have implemented a number of security measures designed to safeguard our know-how including limiting access to our research facilities, databases and networks. We also seek to protect our know-how by way of confidentiality agreements when engaging with external providers for progressing our pipeline of therapeutic candidates. Laws and Regulations Regarding Patent Terms The term of individual patents depends upon the legal terms of the patents in the countries in which they are obtained. In most countries in which we file, the patent term is 20 years from the earliest date of filing a non-provisional (or complete) patent application. In the United States, a patent term may be shortened if a patent is terminally disclaimed over another patent owned by the same assignee. A patent's term may also be lengthened by a patent term adjustment (PTA), which compensates a patentee for administrative delays by the USPTO in granting a patent. However, calculation of PTA also takes into account delays by the patentee during patent prosecution, which may partially or completely offset any additional term accorded to account for delays by the USPTO. The patent term of a European patent is 20 years from its complete filing date, which, unlike in the United States, is not subject to patent term adjustments due to delays by the European Patent Office (EPO) or patentee during prosecution. The term of a patent that covers an FDA-approved drug substance may also be eligible for patent term extension (PTE) as compensation for the portion of the patent term that the patentee is able to commercially exploit the patent due to the lengthy FDA regulatory review process which is required for marketing of the drug substance. The Drug Price Competition and Patent Term Restoration Act of 1984, or the Hatch-Waxman Act, permits a PTE of up to five years beyond the expiration of the patent. The length of the PTE issued is related to the length of time the drug substance is under clinical testing and regulatory review during the term of the patent. However, PTE cannot extend the term of a patent beyond a total of 14 years from the date of marketing approval for the drug substance and only one patent applicable to an approved drug substance may be extended under PTE. Similar provisions are available in Europe and other jurisdictions to extend the term of a patent that covers an approved drug substance, although the eligibility requirements and criteria for calculating the duration of such extensions, vary. In the future, if and when our products receive FDA approval, and/or approval from an equivalent regulatory body in another jurisdiction in which patent protection is sought or obtained, we expect to apply for patent term extensions on patents covering those products. A 23 Table of Contents Trademarks Our trademarks include registrations for company branding and product names for our pipeline in development. The trademarks that we use in connection with our business include the following: A A A Application or A A Country or Territory A Trademark (program) A A Registration number A A Status USA A A BENITEC BIOPHARMA A A 86190065 A A Registered USA A A SILENCING GENES FOR LIFE A A 86488147 A A Registered Australia A A SILENCING GENES FOR LIFE BENITEC A A 1448041 A A Registered Australia A A BIOPHARMA A A 1448046 A A Registered Australia A A BENITEC logo A A 1448052 A A Registered Australia A A Nervana A A 1526478 A A Registered Australia A A TRIBETARNA A A 1526479 A A Registered Australia A A HEPBARN A A 1526483 A A Registered International Bureau (WIPO) designating EU, UK and USA A A GIVING DISEASE THE SILENT TREATMENT A A 1389399 A A Registered USA A A BENITEC A A 86795296 A A Registered USA A A GIVING DISEASE THE SILENT TREATMENT A A 79226988 A A Registered European Union A A BENITEC A A 14680003 A A Registered Australia A A BENITEC A A 1728797 A A Registered Australia A A BENITEC A A 1103049 A A Registered Australia A A BENITEC A A 1103300 A A Registered Australia A A GIVING DISEASE THE SILENT TREATMENT A A 1851660 A A Registered United Kingdom A A BENITEC A A 3238275 A A Registered Manufacturing The manufacture of the biological products required for gene therapy is complex and difficult. We do not currently own or operate manufacturing facilities for the production of preclinical, clinical or commercial quantities of any of our product candidates. We are exploring long-term manufacturing alliances with a number of potential partners to investigate manufacturing processes in order to produce materials at reasonable scale and cost of goods to support future commercialization efforts. We do not have a long-term agreement with any third-party manufacturer, but we plan to establish such a relationship with an appropriate manufacturer to serve our long-term needs. Manufacturing is subject to extensive regulations that impose various procedural and documentation requirements, which govern record keeping, manufacturing processes and controls, personnel, quality control and quality assurance, among others. Our contract manufacturing organizations manufacture our product candidates under cGMP conditions. cGMP is a regulatory standard for the production of pharmaceuticals that will be used in humans. Sales and Marketing We have not yet established sales, marketing or product distribution operations because our product candidates are in preclinical or clinical development. If we receive marketing and commercialization approval for any of our product candidates, we intend to market the product through strategic alliances and distribution agreements with a 24 Table of Contents third parties. In certain cases, we may market an approved product directly worldwide or in selected geographical segments. The ultimate implementation of our strategy for realizing the financial value of our product candidates is dependent on the

results of clinical trials for our product candidates, the availability of funds and the ability to negotiate acceptable commercial terms with third parties. Competition The biopharmaceutical industry is characterized by intense and dynamic competition to develop new technologies and proprietary therapies. Any product candidates that we successfully develop and commercialize will have to compete with existing therapies and new therapies that may become available in the future. While we believe that our proprietary technology and scientific expertise in gene silencing using ddsRNAi provide us with competitive advantages, we face potential competition from many different sources, including larger and better-funded pharmaceutical, specialty pharmaceutical and biotechnology companies, as well as from academic institutions and governmental agencies and public and private research institutions that may develop potentially competitive products or technologies. We are aware of several companies focused on developing gene therapy or gene silencing product candidates. We are not aware of any companies developing a gene therapy or gene silencing approach for OPMD. Our product candidates, if approved, would also compete with treatments that have already been approved and accepted by the medical community, patients and third-party payers. Many of our competitors and potential competitors, alone or with their strategic partners, have substantially greater financial, technical and human resources than we do and significantly greater experience in the discovery and development of product candidates, obtaining FDA and other regulatory approvals of treatments and the commercialization of those treatments. Mergers and acquisitions in the biotechnology and pharmaceutical industries may result in even more resources being concentrated among a smaller number of our competitors. These competitors also compete with us in recruiting and retaining qualified scientific and management personnel and establishing clinical study sites and subject registration for clinical studies, as well as in acquiring technologies complementary to, or necessary for, our programs. Smaller or early-stage companies may also prove to be significant competitors, particularly through collaborative arrangements with large and established companies. We anticipate that we will face intense and increasing competition as new products enter the market and advanced technologies become available. We expect any treatments that we develop and commercialize to compete on the basis of, among other things, efficacy, safety, convenience of administration and delivery, price, the level of competition and the availability of reimbursement from government and other third party-payers. Our commercial opportunity could be reduced or eliminated if our competitors develop and commercialize products that are safer, more effective, have fewer or less severe side effects, are more convenient or are less expensive than any products that we may develop. Our competitors also may obtain FDA or other regulatory approval for their products more rapidly than we may obtain approval for ours, which could result in our competitors establishing a strong market position before we are able to enter the market. In addition, we expect that our therapeutic products, if approved, will be priced at a significant premium over competitive products and our ability to compete may be affected in many cases by insurers or other third-party payers seeking to encourage the use of competitive products including biosimilar or generic products. This increasingly competitive landscape may compromise the development of our product candidates. A 25 Table of Contents Government Regulation This increasingly competitive landscape may compromise the development of our product candidates. As a pharmaceutical and biological product company that wishes to conduct clinical trials and ultimately obtain marketing approval in the United States, we are subject to extensive regulation by the FDA, and other federal, state, and local regulatory agencies. The Federal Food, Drug, and Cosmetic Act, or the FDC Act, the Public Health Service Act, or PHS Act, and their implementing regulations set forth, among other things, requirements for the research, testing, development, manufacture, quality control, safety, effectiveness, approval, labeling, storage, record keeping, reporting, distribution, import, export, advertising and promotion of our products. A failure to comply explicitly with any requirements during the product development, approval, or post-approval periods, may lead to administrative or judicial sanctions. These sanctions could include the imposition by the FDA or an IRB, of a suspension on clinical trials, refusal to approve pending marketing applications or supplements, withdrawal of approval, warning letters, product recalls, product seizures, total or partial suspension of production or distribution, injunctions, fines, civil penalties or criminal prosecution. Although the discussion below focuses on regulation in the United States, we anticipate seeking approval for the testing and marketing of our products in other countries. Generally, our activities in other countries will be subject to regulation that is similar in nature and scope as that imposed in the United States, although there can be important differences. Additionally, some significant aspects of regulation in the European Union are addressed in a centralized way through the EMA, but country-specific regulation remains essential in many respects. Government regulation may delay or prevent testing or marketing of our products and impose costly procedures upon our activities. The testing and marketing approval process, and the subsequent compliance with appropriate statutes and regulations, requires substantial time, effort, and financial resources, and we cannot be certain that the FDA or any other regulatory agency will grant marketing approvals for our products or any future products on a timely basis, if at all. The FDA's policies or any other regulatory agency's policies may change and additional governmental regulations may be enacted that could prevent or delay regulatory approval of our products or any future products or approval of new indications or label changes. We cannot predict the likelihood, nature or extent of adverse governmental regulation that might arise from future legislative, judicial, or administrative action, either in the United States or abroad. Recent Developments in Regulation of Gene Therapy Government Regulation in the United States The FDA has provided guidance for the development of gene therapy products. For example, the FDA has established the Office of Tissues and Advanced Therapies (formerly Office of Cellular, Tissue and Gene Therapies) within the Center for Biologics Evaluation and Research (CBER), to consolidate the review of gene therapy and related products, and the Cellular, Tissue and Gene Therapies Advisory Committee to advise CBER on its reviews. In addition, the FDA has issued a growing body of clinical guidelines, chemical, manufacturing and control, or CMC, guidelines, regenerative medicine guidelines and other guidelines, all of which are intended to facilitate industry's development of gene therapy products. In 2016, Section 3033 of the 21st Century Cures Act created a new product category called "regenerative medicine advanced therapy", or the RMAT designation. The RMAT designation gives the sponsor of a new investigational biologic access to increased meeting opportunities with the FDA, in a manner comparable to those offered to sponsors of therapies designated as "breakthrough therapies" by the FDA. Because the designated products meet the criteria for unmet medical need in the treatment of a serious condition, they may be eligible for priority review, in which the initial assessment of the BLA is reduced from 12 months to eight months, and accelerated approval, which bases approval on an effect on a predictive surrogate endpoint or an intermediate clinical endpoint. RMATs qualifying for such accelerated approval may be able to satisfy licensing requirements through commitment to post-approval clinical studies as well as real-world data such as patient registries and health record analysis. The eligibility of the RMAT-designated product for these expedited programs can be discussed with the FDA at specific development meetings, but we do not know whether any of our current or future product candidates will be eligible for RMAT designation. We believe the increased access to the FDA during early development is a benefit for sponsors, because the typical Type B development meetings are normally restricted to one each at the stages of pre-IND, end of Phase II/pre-Phase III and pre-BLA submission. In addition, the option to qualify for a fast-track program, also based on the potential to serve an unmet medical need in the treatment of a serious condition, allows for a so-called "rolling review" of parts of the BLA, which can be submitted for assessment following agreement of a review timetable with CBER. The FDA plans to include certain gene therapy products that permanently alter tissue and produce a sustained therapeutic benefit as part of the products that will meet the definition of being eligible to come under the pathway enabled by RMAT designation. RMAT designation enables gene therapy products to access the FDA's existing expedited programs to help foster the development and approval of gene therapy products. Our product candidates may not be eligible for RMAT designation now or in the future. In May 2016, the EMA approved a second gene therapy product called Strimvelis, the first approved ex vivo stem cell gene therapy, to treat patients with a very rare disease called ADA-SCID (Severe Combined Immunodeficiency due to Adenosine Deaminase deficiency). In August 2017, the FDA approved the first gene therapy product in the United States. The FDA approved Kymriah (tisagenlecleucel) for the treatment of certain pediatric and young adult patients with a form of acute lymphoblastic leukemia (ALL). Kymriah is a genetically-modified autologous T-cell immunotherapy. Because of the risk of cytokine release syndrome and neurological events, Kymriah is being approved with a REMS. In December 2017, the FDA approved Luxturna (voretigene neparvovec-rzyl), a gene therapy to treat children and adult patients with an inherited form of vision loss that may result in blindness. Luxturna is the first directly administered gene therapy approved in the United States that targets a disease caused by mutations in a specific gene. Marketing Approval In the United States, for premarket approval purposes, the FDA regulates gene therapy products as biologics under the FDC Act, the PHS Act and related regulations. The steps required before a new biologic may be marketed in the United States generally include: A 26 Table of Contents nonclinical pharmacology and toxicology laboratory and animal tests according to good laboratory practices, or GLPs, and applicable requirements for the humane use of laboratory animals or other applicable regulations; A 27 Table of Contents submission of an IND application which must become effective before human clinical trials may begin; A 28 Table of Contents adequate and well-controlled human clinical trials according to GCPs and any additional requirements for the protection of human research subjects and their health information to establish the safety and efficacy of the investigational product for each targeted indication; A 29 Table of Contents submission of a biologics license application, or BLA, to the FDA; A 30 Table of Contents pre-approval inspection of manufacturing facilities to assess compliance with cGMPs and, if applicable, the FDA's good tissue practices, or GTPs, for the use of human cellular and tissue products to prevent the introduction, transmission, or spread of communicable diseases; A 31 Table of Contents FDA's audit of clinical trial sites that generated data in support of the BLA; and A 32 Table of Contents FDA approval of a BLA, which must occur before a product can be marketed or sold. A 33 Table of Contents Product Development Process Before testing any biologic in humans, the product enters the nonclinical, or preclinical, testing stage. Nonclinical tests include laboratory evaluations of product chemistry, toxicity, and formulation, as well as animal studies to assess the potential safety and activity of the product. The conduct of nonclinical tests must comply with federal regulations and requirements including GLPs. Where a gene therapy trial is conducted at, or sponsored by, institutions receiving NIH funding for recombinant DNA research, prior to the submission of an IND to the FDA, a protocol and related documentation is submitted to and the trial is registered with the NIH Office of Science Policy, or OSP. The product sponsor then submits the results of the nonclinical testing, together with manufacturing information, analytical data, any available clinical data or literature, and a proposed clinical protocol, to the FDA in an IND, which is a request for authorization from the FDA to administer an investigational product to humans. Some nonclinical testing may continue even after the IND application is submitted. IND authorization is required before interstate shipping and administration of any new product to humans that is not the subject of an approved BLA. The IND automatically becomes effective 30 days after receipt by the FDA unless the FDA, within the 30-day time period, raises concerns or questions about the conduct of the clinical trial and places the clinical trial on a clinical hold. In such case, the IND sponsor must resolve any outstanding concerns with the FDA before the clinical trial may begin. Further, an IRB for each site proposing to conduct the clinical trial must review and approve the plan for any clinical trial before it commences at that site. If the site has an IBC, it may also have to review and approve the proposed clinical trial. Clinical trials involve the administration of the investigational product to patients under the supervision of qualified investigators following GCPs, requirements meant to protect the rights and health of patients and to define the roles of clinical trial sponsors, investigators, and monitors. Clinical trials are conducted under protocols that detail, among other things, the objectives of the clinical trial, dosing procedures, subject selection and exclusion criteria, the parameters to be used in monitoring safety, including stopping rules that assure a clinical trial will be stopped if certain adverse events should occur, and the efficacy criteria to be evaluated. Each protocol involving testing on U.S. patients and subsequent protocol amendments must be submitted to the FDA as part of the IND. The informed written consent of each participating subject is required and the form and content of the informed consent must be approved by each IRB. The clinical investigation of an investigational product is generally divided into three phases. Although the phases are usually conducted sequentially, they may overlap or be combined in some cases. The three phases of an investigation are as follows: A 34 Table of Contents Phase I includes the initial introduction of an investigational product into humans. Phase I clinical trials may be conducted in patients with the target disease or condition or on healthy volunteers. These studies are designed to evaluate the safety, metabolism, pharmacokinetics and pharmacologic actions of the investigational product in humans, the side effects associated with increasing doses, and if possible, to gain early evidence on effectiveness. During Phase I clinical trials, sufficient information about the investigational product's pharmacokinetics and pharmacological effects may be obtained to permit the design of Phase II clinical trials. The total number of participants included in Phase I clinical trials varies, but is generally in the range of 20 to 80. A 35 Table of Contents Phase II includes the controlled clinical trials conducted to evaluate the effectiveness of the investigational product for a particular indication(s) in patients with the disease or condition under study, to determine dosage tolerance and optimal dosage, and to identify possible adverse side effects and safety risks associated with the product. Phase II clinical trials are typically well-controlled, closely monitored, and conducted in a limited patient population, usually involving no more than several hundred participants. Phase IIa trials provide information on the impact of dose ranging on safety, biomarkers and proof of concept, while Phase IIb trials are patient dose-ranging efficacy trials. A 36 Table of Contents Phase III clinical trials are controlled clinical trials conducted in an expanded patient population at geographically dispersed clinical trial sites. They are performed after preliminary evidence suggesting effectiveness of the investigational product has been obtained, and are intended to further evaluate A 37 Table of Contents dosage, clinical effectiveness and safety, to establish the overall benefit-risk relationship of the product, and to provide an adequate basis for product approval. Phase III clinical trials usually involve several hundred to several thousand participants. In most cases, the FDA requires two adequate and well controlled Phase III clinical trials to demonstrate the efficacy of the product. FDA may accept a single Phase III trial with other confirmatory evidence in rare instances where the trial is a large multicenter trial demonstrating internal consistency and a statistically very persuasive finding of a clinically meaningful effect on mortality, irreversible morbidity or prevention of a disease with a potentially serious outcome and confirmation of the result in a second trial would be practically or ethically impossible. Annual progress reports detailing the results of the clinical trials must be submitted to the FDA. Written IND safety reports must be promptly submitted to the FDA and the investigators for serious and unexpected adverse events; any findings from other studies, tests in laboratory animals or in vitro testing that suggest a significant risk for human subjects; or any clinically important increase in the rate of a serious suspected adverse reaction over that listed in the protocol or investigator brochure. The sponsor must submit an IND safety report within 15 calendar days after the sponsor determines that the information qualifies for reporting. The sponsor also must notify the FDA of any unexpected fatal or life-threatening suspected adverse reaction within seven calendar days after the sponsor's initial receipt of the information. The FDA typically recommends that sponsors observe subjects for potential gene therapy-related delayed adverse events for a 15-year period, including a minimum of five years of annual examinations followed by 10 years of annual queries, either in person or by questionnaire, of trial subjects. The decision to terminate a clinical trial of an investigational biologic may be made by the FDA or other regulatory authority, an IRB, an IBC, or institutional ethics committee, or by a company for various reasons. The FDA may place a clinical hold and order the temporary, or permanent, discontinuation of a clinical trial at any time, or impose other sanctions, if it believes that the clinical trial either is not being conducted in accordance with FDA requirements or presents an unacceptable risk to the clinical trial patients. If the FDA imposes a clinical hold, trials may not recommence without FDA and IRB authorization and then only under terms authorized by the FDA and IRB. In some cases, clinical trials are overseen by an independent group of qualified experts organized by the trial sponsor, or the clinical monitoring board or DSMB. This group provides authorization for whether or not a trial may move forward at designated check points. These decisions are based on the limited access to data from the ongoing trial. The suspension or termination of a clinical trial can occur during any phase of clinical trials if it is determined that the participants or patients are being exposed to an unacceptable health risk. In addition, there are requirements for the registration of ongoing clinical trials of drugs and biologics on public registries and the disclosure of certain information pertaining to the trials as well as clinical trial results after completion. Assuming successful completion of all required testing in accordance with all applicable regulatory requirements, detailed investigational product information is submitted to the FDA in the form of a BLA for a biologic to request marketing approval for the product in specified indications. Human gene therapy products are a new category of therapeutics. Because this is a relatively new and expanding area of novel therapeutic interventions, there can be no assurance as to the length of the trial period, the number of patients the FDA will require to be enrolled in the trials in order to establish the safety, efficacy, purity and potency of human gene therapy products, or that the data generated in these trials will be acceptable to the FDA to support marketing approval. The NIH and the FDA have a publicly accessible database, the Genetic Modification Clinical Research Information System, which includes information on gene transfer trials and serves as an electronic tool to facilitate the reporting and analysis of adverse events on these trials. Over the last several years the FDA has issued helpful guidance on development of gene therapy products and shown a willingness to work closely with developers, especially with those working in orphan disease areas. A 38 Table of Contents Biologics License Application Approval Process In order to obtain approval to market a biologic in the United States, a BLA must be submitted to the FDA that provides data from nonclinical studies and clinical trials and manufacturing information establishing to the FDA's satisfaction the safety, purity, and potency or efficacy of the investigational product for the proposed indication. The BLA must be accompanied by a substantial user fee payment unless a waiver or exemption applies. The FDA will initially review the BLA for completeness before it accepts it for filing. Under the FDA's procedures, the agency has 60 days from its receipt of a BLA to determine whether the application will be accepted for filing based on the agency's threshold determination that the application is sufficiently complete to permit substantive review. After

the BLA submission is accepted for filing, the FDA reviews the BLA to determine, among other things, whether the proposed product is safe, pure and potent, which includes determining whether it is effective for its intended use, and whether the product is being manufactured in accordance with cGMP, to assure and preserve the product's identity, safety, strength, quality, potency and purity, and in accordance with biological product standards. The FDA will inspect the facilities at which the product is manufactured to ensure the manufacturing processes and facilities are in compliance with cGMP requirements and are adequate to assure consistent production of the product within required specifications. For a human cellular or tissue product, the FDA also will not approve the product if the manufacturer is not in compliance with the GTPs. These are FDA regulations that govern the methods used in, and the facilities and controls used for, the manufacture of human cells, tissues, and cellular and tissue based products, which are human cells or tissue intended for implantation, transplant, infusion, or transfer into a human recipient. The primary intent of the GTP requirements is to ensure that cell and tissue based products are manufactured in a manner designed to prevent the introduction, transmission, and spread of communicable disease. Additionally, before approving a BLA, the FDA may inspect one or more clinical sites to assure compliance with GCP. If the FDA determines the application, manufacturing process or manufacturing facilities are not acceptable, it typically will outline the deficiencies and often will request additional testing or information, or corrective action for a manufacturing facility. This may significantly delay further review of the application. If the FDA finds that a clinical site did not conduct the clinical trial in accordance with GCP, the FDA may determine the data generated by the clinical site should be excluded from the primary efficacy analyses provided in the BLA. Additionally, notwithstanding the submission of any requested additional information, the FDA ultimately may decide that the application does not satisfy the regulatory criteria for approval. The FDA may refer applications for novel products or products that present difficult questions of safety or efficacy to an advisory committee. The FDA also may determine a REMS is necessary to assure the safe use of the biologic, in which case the BLA sponsor must submit a proposed REMS. The REMS may include, but is not limited to, a Medication Guide, a communications plan, and other elements to assure safe use, such as restrictions on distribution, prescribing, and dispensing. After the FDA completes its initial review of a BLA, it will either license, or approve, the product, or issue a complete response letter to communicate that it will not approve the BLA in its current form and to inform the sponsor of changes that the sponsor must make or additional clinical, nonclinical or manufacturing data that must be received before the FDA can approve the application, with no implication regarding the ultimate approvability of the application. If a complete response letter is issued, the sponsor may either resubmit the BLA, addressing all of the deficiencies identified in the letter, or withdraw the application. The testing and approval process for both a drug and biologic requires substantial time, effort and financial resources and this process may take several years to complete. Data obtained from clinical trials is not always conclusive and may be susceptible to varying interpretations, which could delay, limit or prevent regulatory approval. The FDA may not grant approval on a timely basis, or at all. We may encounter difficulties or unanticipated costs in our efforts to secure necessary governmental approvals, which could delay or preclude us from marketing our products. A 30 Table of Contents Orphan Drug Designation Under the Orphan Drug Act, the FDA may grant orphan designation to a drug or biological product candidate intended to treat a rare disease or condition, which is generally a disease or condition that affects fewer than 200,000 individuals in the United States, or more than 200,000 individuals in the United States and for which there is no reasonable expectation that the cost of developing and making a drug or biological product available in the United States for this type of disease or condition will be recovered from sales of the product candidate. Orphan product designation must be requested before submitting a BLA. After the FDA grants orphan product designation, the identity of the therapeutic agent and its potential orphan use are disclosed publicly by the FDA. Orphan product designation does not convey any advantage in or shorten the duration of the regulatory review and approval process. If a product candidate that has orphan designation subsequently receives the first FDA approval for the disease or condition for which it has such designation, the product is entitled to orphan product exclusivity, which means that the FDA may not approve any other applications to market the same drug or biological product for the same indication for seven years, except in limited circumstances, such as a showing of clinical superiority to the product with orphan exclusivity. Competitors, however, may receive approval of different products for the indication for which the orphan product has exclusivity or obtain approval for the same product but for a different indication than the one for which the orphan product has exclusivity. Orphan product exclusivity also could block the approval of one of our products for seven years if a competitor obtains approval of the same biological product as defined by the FDA or if our product candidate is determined to be contained within the competitor's product for the same indication or disease. If a drug or biological product designated as an orphan product receives marketing approval for an indication broader than what is designated, it may not be entitled to orphan product exclusivity. Orphan drug status in the European Union has similar, but not identical, benefits. Expedited Development and Review Programs The FDA has a fast track program that is intended to expedite or facilitate the process for reviewing new drugs and biological products that meet certain criteria. Specifically, new drugs and biological products are eligible for fast track designation if they are intended to treat a serious or life-threatening condition and demonstrate the potential to address unmet medical needs for the condition. Fast track designation applies to the combination of the product and the specific indication for which it is being studied. The sponsor of a new biologic or drug may request the FDA to designate the biologic or drug as a fast track product at any time during the clinical development of the product. Unique to a fast track product, the FDA may consider for review sections of the marketing application on a rolling basis before the complete application is submitted, if the sponsor provides a schedule for the submission of the sections of the application, the FDA agrees to accept sections of the application and determines that the schedule is acceptable, and the sponsor pays any required user fees upon submission of the first section of the application. Any product submitted to the FDA for marketing, including under a fast track program, may be eligible for other types of FDA programs intended to expedite development and review, such as priority review and accelerated approval. Any product is eligible for priority review if it would, if approved, be a significant improvement in the safety, effectiveness, treatment, diagnosis or prevention of a disease compared to marketed products. The FDA will attempt to direct additional resources to the evaluation of an application for a new biological or drug product designated for priority review in an effort to reduce the review period from 12 to eight months. Additionally, a product may be eligible for accelerated approval. Biological or drug products studied for their safety and effectiveness in treating serious or life-threatening illnesses and that provide meaningful therapeutic benefit over existing treatments may receive accelerated approval, which means that they may be approved on the basis of adequate and well-controlled clinical trials establishing that the product has an effect on a surrogate endpoint that is reasonably likely to predict a clinical benefit, or on the basis of an effect on an intermediate clinical endpoint. As a condition of approval, the FDA may require that a sponsor of a biological or drug product receiving accelerated approval perform adequate and well-controlled post-marketing clinical trials. In addition, the FDA currently requires as a condition for accelerated approval pre-approval of promotional materials, which could A 31 Table of Contents adversely impact the timing of the commercial launch of the product. Lastly, under the provisions of the new Food and Drug Administration Safety and Innovation Act, enacted in 2012, a sponsor can request designation of a product candidate as a "breakthrough therapy." A breakthrough therapy is defined as a drug or biological that is intended, alone or in combination with one or more other drugs or biological, to treat a serious or life-threatening disease or condition, and preliminary clinical evidence indicates that the drug or biological may demonstrate substantial improvement over existing therapies on one or more clinically significant endpoints, such as substantial treatment effects observed early in clinical development. Drugs and biologicals designated as breakthrough therapies receive the same benefits as drugs and biologicals with Fast Track designation. In addition, the FDA must take certain additional actions, such as intensive guidance on an efficient drug development program (beginning as early as Phase 1), and organizational commitment involving senior managers, intended to expedite the development and review of an application for approval of a breakthrough therapy. Fast Track designation and breakthrough therapy designation may expedite the product development and approval process, and priority review may expedite the approval process. However, these three paths do not change the standards for approval. Accelerated approval designation changes the standards for product approval and thus may expedite the development and/or approval process. FDA Additional Requirements The FDA may require, or companies may pursue, additional clinical trials after a product is approved. These so-called Phase 4 clinical trials may be made a condition to be satisfied for continuing drug and biologic approval. The results of Phase 4 clinical trials can confirm the efficacy of a product candidate and can provide important safety information. In addition, the FDA has expressed statutory authority to require sponsors to conduct post-market studies to specifically address safety issues identified by the agency. Even if a product candidate receives regulatory approval, the approval may be limited to specific disease states, patient populations and dosages, or might contain significant limitations on use in the form of warnings, precautions or contraindications, or in the form of an onerous REMS, restrictions on distribution, or post-marketing study requirements. Further, even after regulatory approval is obtained, later discovery of previously unknown problems with a product may result in restrictions on the product or even complete withdrawal of the product from the market. In addition, we cannot predict what adverse governmental regulations may arise from future U.S. or foreign governmental action. Medical Device Requirements Our contemplated diagnostics, for use with certain of our therapeutic products, are regulated by FDA as in vitro diagnostic, or IVD, medical devices. Such IVD devices must comply with applicable FDA IVD-specific regulations as well as FDA regulations applicable more broadly to medical devices. These FDA regulations include requirements for registering establishments with FDA; listing IVD devices with FDA; reporting certain adverse events related to IVD devices to FDA; complying with the Quality System Regulation (current good manufacturing practices for devices); labeling IVD devices; and obtaining premarket approval or clearance prior to marketing IVD devices (unless exempt). There are also regulations covering the requirements for investigational devices and the conduct of clinical investigations of devices. Like drugs and biologics, failure to comply with applicable device/IVD requirements can result in legal or administrative enforcement actions against an IVD device firm, its officers or employees, and/or its products. FDA Post-Approval Requirements Any products manufactured or distributed by us or on our behalf pursuant to FDA approvals are subject to continuing regulation by the FDA, including requirements for record-keeping, reporting of adverse experiences with the biologic or drug, and submitting biological product deviation reports to notify the FDA of unanticipated changes in distributed products. Manufacturers are required to register their facilities with the FDA and certain A 32 Table of Contents state agencies, and are subject to periodic announced or unannounced inspections by the FDA and certain state agencies for compliance with cGMP requirements, which impose certain quality processes, manufacturing controls and documentation requirements upon us and our third-party manufacturers in order to ensure that the product is safe, has the identity and strength, and meets the quality, purity and potency characteristics that it purports to have. In November 2013, the Drug Quality and Security Act, or DQSA, became law and establishes requirements to facilitate the tracing of prescription drug and biological products through the supply distribution chain. This law includes a number of new requirements that are being implemented over time and require us to devote additional resources to satisfy these requirements, including serializing the product and using new technology and data storage to electronically trace the product from manufacturer to dispenser. If our products are not covered by the serialization and tracing requirements of the DQSA, they may be subject to state pedigree and traceability requirements. We cannot be certain that we or our present or future suppliers will be able to comply with the cGMP and other FDA regulatory requirements. If our present or future suppliers are not able to comply with these requirements, the FDA may halt our clinical trials, refuse to approve any BLA, force us to recall a product from distribution, shut down manufacturing operations or withdraw approval of the applicable BLA. Noncompliance with cGMP or other requirements can result in issuance of warning or untitled letters, civil and criminal penalties, seizures, and injunctive action. The FDA and other federal and state agencies closely regulate the labeling, marketing and promotion of drugs and biologics. Government regulators, including the Department of Justice and the Office of the Inspector General of the Department of Health and Human Services, as well as state authorities, recently have increased their scrutiny of the promotion and marketing of drugs and biologics. While doctors are free to prescribe any product approved by the FDA for any use, a company can only make claims relating to safety and efficacy of a product that are consistent with FDA approval, and the company is allowed to market a product only for the particular use and treatment approved by the FDA. In addition, any claims we make for our products in advertising or promotion must, among other things, be appropriately balanced with important safety information and otherwise be adequately substantiated. Failure to comply with these requirements can result in adverse publicity, warning or untitled letters, corrective advertising, injunctions, potential civil and criminal penalties, criminal prosecution, and agreements with governmental agencies that materially restrict the manner in which a company promotes or distributes products. Pediatric Research Equity Act Under the Pediatric Research Equity Act, or PREA, as amended, a BLA or supplement must contain data to assess the safety and efficacy of the product for the claimed indications in all relevant pediatric subpopulations and to support dosing and administration for each pediatric subpopulation for which the product is safe and effective. Manufacturers must submit a pediatric study plan to the IND not later than 60 days after the end-of-phase 2 meeting with the FDA; if there is no such meeting, before the initiation of any phase 3 studies or a combined phase 2 and phase 3 study; or if no such study will be conducted, no later than 210 days before a marketing application or supplement is submitted. The intent of PREA is to compel sponsors whose products have pediatric applicability to study those products in pediatric populations, rather than ignoring pediatric indications for adult indications that could be more economically desirable. The FDA may grant deferrals for submission of data or full or partial waivers. By its terms, PREA does not apply to any product for an indication for which orphan designation has been granted, unless the FDA issues regulations stating otherwise. Because the FDA has not issued any such regulations, submission of a pediatric assessment is not required for an application to market a product for an orphan-designated indication. In a July 2018 guidance, the FDA announced that it does not expect to grant any additional orphan drug designations to drugs for pediatric subpopulations of common diseases (i.e., diseases or conditions with an overall prevalence of 200,000 or greater). Pediatric subpopulation orphan designations that have already been granted will not be affected by this change. Patent Term Restoration and Marketing Exclusivity Depending on the timing, duration and specifics of FDA marketing approval of our product candidates, some of our U.S. patents may be eligible for limited patent term extension under the Hatch-Waxman Amendments. The A 33 Table of Contents Hatch-Waxman Amendments permit a patent restoration term of up to five years as compensation for patent term lost during product development and the FDA regulatory review process. However, patent term restoration cannot extend the remaining term of a patent beyond a total of 14 years from the product's approval date. The patent term restoration period is generally one-half the time between the effective date of an IND and the submission date of a BLA plus the time between the submission date of a BLA and the approval of that application. Only one patent applicable to an approved biological is eligible for the extension and the application for the extension must be submitted prior to the expiration of the patent and within sixty days of approval of the biological product. The USPTO, in consultation with the FDA, reviews and approves the application for any patent term extension or restoration. The Biologics Price Competition and Innovation Act of 2009, which was included within the Patient Protection and Affordable Care Act, created an abbreviated approval pathway for biological products shown to be similar to, or interchangeable with, an FDA-licensed reference biological product, and grants a reference biologic twelve years of exclusivity from the time of first licensure. Biosimilarity, which requires that there be no clinically meaningful differences between the biological product and the reference product in terms of safety, purity, and potency, can be shown through analytical studies, animal studies, and a clinical study or studies. Interchangeability requires that a product is biosimilar to the reference product and the product must demonstrate that it can be expected to produce the same clinical results as the reference product and, for products administered multiple times, the biologic and the reference biologic may be switched after one has been previously administered without increasing safety risks or risks of diminished efficacy relative to exclusive use of the reference biologic. However, complexities associated with the larger, and often more complex, structure of biological products, as well as the process by which such products are manufactured, pose significant hurdles to implementation that are still being worked out by the FDA. Pediatric exclusivity is another type of exclusivity in the United States. Pediatric exclusivity, if granted, provides an additional six months of exclusivity to be attached to any existing marketing exclusivity, e.g., twelve year exclusivity, or patent protection for a drug. This six month exclusivity, which runs from the end of other exclusivity protection or patent delay, may be granted based on the voluntary completion of a pediatric trial in accordance with an FDA-issued "Written Request" for such a trial. Government regulation outside the United States In addition to regulations in the United States, we will be subject to a variety of regulations in other jurisdictions governing, among other things, clinical trials and any commercial sales and distribution of our products. Whether or not we obtain FDA approval for a product, we must obtain the requisite approvals from regulatory authorities in foreign countries prior to the commencement of clinical trials or marketing of the product in those countries. Certain countries outside of the United States have a similar process that requires the submission of a clinical trial application much like the IND prior to the commencement of human clinical trials. In the European Union, for example, a request for a clinical trial authorization, or CTA, must be submitted to each country's national health authority and an independent ethics committee, much like the FDA and the IRB, respectively. Once the CTA is approved in accordance with a country's requirements, clinical trial development may proceed. The requirements and process governing the conduct of clinical trials, product approval or licensing, pricing and reimbursement vary from country to country. In all cases, the clinical trials are conducted in accordance with GCP and the applicable regulatory requirements and the ethical principles that have their origin in the Declaration of Helsinki. To obtain regulatory approval of a biological product under European Union regulatory systems, we must submit a marketing authorization application. The application required in the European Union is similar to a BLA in the

United States, with the exception of, among other things, country-specific document requirements. The European Union also provides opportunities for market exclusivity. For example, in the European Union, upon receiving marketing authorization, a new biological generally receives eight years of data exclusivity and an additional two to 34 Table of Contents years of market exclusivity. If granted, data exclusivity prevents regulatory authorities in the European Union from referencing the innovator's data to assess a biosimilar application. During the additional two-year period of market exclusivity, a biosimilar marketing authorization can be submitted, and the innovator's data may be referenced, but no biosimilar product can be marketed until the expiration of the market exclusivity. The innovator may obtain an additional one year of market exclusivity if the innovator obtains an additional authorization during the initial eight year period for one or more new indications that demonstrate significant clinical benefit over existing therapies. This data and market exclusivity regime in the European Union of a total of 10 or 11 years protects against generic competition, but does not protect against the launch of a competing product if the competitor, rather than referencing the clinical data of the originator, has conducted its own clinical trials to support its marketing authorization application. Orphan drugs in the European Union are eligible for 10-year market exclusivity. This 10-year market exclusivity may be reduced to six years if, at the end of the fifth year, it is established that the product no longer meets the criteria for orphan designation, for example, if the product is sufficiently profitable not to justify maintenance of market exclusivity. Additionally, marketing authorization may be granted to a similar product for the same indication at any time if: (i) the second applicant can establish that its product, although similar, is safer, more effective or otherwise clinically superior; (ii) the applicant consents to a second orphan medicinal product application; or (iii) the applicant cannot supply enough orphan medicinal product. If we fail to comply with applicable foreign regulatory requirements, we may be subject to, among other things, fines, suspension or withdrawal of regulatory approvals, product recalls, seizure of products, operating restrictions and criminal prosecution. Pharmaceutical Coverage, Pricing and Reimbursement Sales of our products, when and if approved for marketing, will depend, in part, on the extent to which our products will be covered by third-party payers, such as federal, state, and foreign government healthcare programs, commercial insurance and managed healthcare organizations. These third-party payers are increasingly reducing reimbursements for medical products, biologicals, drugs and services. In addition, the U.S. government, state legislatures and foreign governments have continued implementing cost containment programs, including price controls, restrictions on coverage and reimbursement and requirements for substitution of interchangeable products. Adoption of price controls and cost containment measures, and adoption of more restrictive policies in jurisdictions with existing controls and measures, could further limit our net revenue and results. Decreases in third-party reimbursement for our product candidates or a decision by a third-party payer not to cover our product candidates could reduce physician usage of our products once approved and have a material adverse effect on our sales, results of operations and financial condition. The containment of healthcare costs has become a priority of federal, state and foreign governments. Third-party payers are increasingly challenging the prices charged for drug products and medical services, examining the medical necessity and reviewing the cost effectiveness of drug products and medical services, in addition to questioning safety and efficacy. If these third-party payers do not consider our products to be cost-effective compared to other available therapies, they may not cover our products after FDA approval or, if they do, the level of payment may not be sufficient to allow us to sell our products at a profit. Royalties, milestone payments and other license fees We are required to pay royalties, milestone payments and other license fees in connection with our licensing of intellectual property from third parties, including as discussed below. A 35 Table of Contents Foreign Currency Translation and Other Comprehensive Income (Loss) The Company's functional currency and reporting currency is the United States dollar. BBL's functional currency is the Australian dollar (AUD). Assets and liabilities are translated at the exchange rate in effect at the balance sheet date. Revenues and expenses are translated at the average rate of exchange prevailing during the reporting period. Equity transactions are translated at each historical transaction date spot rate. Translation adjustments arising from the use of different exchange rates from period to period are included as a component of stockholders' equity as Accumulated other comprehensive loss. Gains and losses resulting from foreign currency translation are included in the consolidated statements of operations and comprehensive loss as other comprehensive income (loss). April 2021 Capital Raise On April 30, 2021, the Company announced the closing of an underwritten public offering of common stock and common stock equivalents. The Company received gross proceeds of approximately \$14.3 million and net proceeds of approximately \$12.7 million from the offering. September 2022 Capital Raise On September 15, 2022, the Company announced the closing of an underwritten public offering of common stock and common stock equivalents. The Company received gross proceeds of approximately \$17.9 million and net proceeds of approximately \$16.0 million from the offering. August 2023 Capital Raise On August 11, 2023 we closed an underwritten public offering in which we sold 875,949 shares of common stock, 15,126,226 pre-funded warrants to purchase 15,126,226 shares of common stock, and 16,002,175 common warrants to purchase up to 16,002,175 shares of common stock. The pre-funded warrants were immediately exercisable until exercised in full at an exercise price of \$0.0001 per share of common stock. The common warrants were immediately exercisable at a price per share of common stock of \$3.86 and expire on the fifth anniversary of such initial exercisable date. The combined purchase price for each share of common stock and accompanying common warrant was \$1.93, which was allocated as \$1.9299 per share of common stock and \$0.0001 per common warrant. Each pre-funded warrant was sold together with one common warrant at a combined price of \$1.9299, which was allocated as \$1.9298 per pre-funded warrant and \$0.0001 per common warrant. In addition, the Company granted the underwriter a 30-day option to purchase up to 2,331,606 additional shares of common stock and/or up to 2,331,606 additional common warrants. The underwriter partially exercised this option and purchased 458,134 additional shares of common stock and 458,134 additional common warrants. Net proceeds from the offering, including the impact of the underwriter's partial exercise of its option and net of underwriting discounts, commissions, and other offering expenses, totaled \$27.9 million. The Company has outstanding Series 2 warrants (the "Series 2 Warrants") which are currently exercisable into 1,733,503 shares of common stock after giving effect to the Reverse Stock Split and exercises as of March 31, 2024. The Series 2 Warrants contain an exercise price adjustment mechanism providing that certain issuances of common stock (or common stock equivalents) if made at a price lower than the existing exercise price of \$11.22 of such Series 2 Warrants, would reset the exercise price to such lower price. As a result of the August 11, 2023 public offering, the exercise price of the Series 2 Warrants has been automatically reset as of the closing time of such public offering to \$1.9299. April 2024 Capital Raise On April 22, 2024 we closed a private investment in public equity (PIPE) financing in which we sold 5,749,152 shares of common stock at a price per share of \$4.80 and, in lieu of shares of common stock, pre-funded warrants to purchase up to an aggregate of 2,584,239 shares of common stock at a price per pre-funded warrant of \$4.7999, to certain accredited institutional investors. The pre-funded warrants were immediately exercisable until exercised in full at an exercise price of \$0.0001 per share of common stock. Gross proceeds from the financing totaled \$40.0 million. Net proceeds, net of commissions and other offering expenses, totaled approximately \$37.1 million. Employees As of June 30, 2024, we had 16 full-time employees, 6 of whom have a Ph.D., 4 have Masters Degrees and 2 have biotechnology Certificates, and 1 has an M.D., for a total of 13 with post-graduate degrees. Of these full-time employees, 14 are engaged in research and development activities and 2 are engaged in finance, legal, human resources, facilities and general management. None of our employees are represented by any labor union. As of June 30, 2024, 15 employees were located in the United States and 1 employee in Australia. Corporate Information We were incorporated as a Delaware corporation on November 22, 2019 and completed the Re-domiciliation April 15, 2020. Our predecessor, Benitec Limited, was incorporated under the laws of Australia in 1995. Our principal executive offices are located at 3940 Trust Way, Hayward, California 94545. Re-domiciliation On April 15, 2020, or the Implementation Date, the re-domiciliation, or the Re-domiciliation, of Benitec Biopharma Limited, a public company incorporated under the laws of the State of Western Australia, or Benitec Limited, was completed in accordance with the Scheme Implementation Agreement, as amended and restated as of January 30, 2020, between Benitec Limited and us. As a result of the Re-domiciliation, our jurisdiction of incorporation was changed from Australia to Delaware, and Benitec Limited became our wholly owned subsidiary. The Re-domiciliation was effected pursuant to a statutory scheme of arrangement under Australian law, or the Scheme, whereby on the Implementation Date, all of the issued and outstanding ordinary shares of Benitec Limited were exchanged for newly issued shares of our common stock, on the basis of one share of our common stock, par value \$0.0001 per share, for every 300 ordinary shares of Benitec Limited issued and outstanding. Holders of Benitec Limited's American Depository Shares, or ADSs (each of which represented 200 ordinary shares), received two shares of our common stock for every three ADSs held. Our common stock began trading on The Nasdaq Capital Market, or Nasdaq, at the start of trading on the Implementation Date under the symbol "BNTC." Reverse Stock Split On July 26, 2023, the Company effected a 1-for-17 reverse stock split (the "Reverse Stock Split") of its common stock. In accordance with the Reverse Stock Split, 17 pre-split shares of the Company's common stock were automatically converted into one issued and outstanding post-split share. Proportional adjustments were also made to all outstanding stock options, pre-funded warrants, and common warrants in accordance with their respective terms. The Reverse Stock Split did not change the par value of the Company's common stock or the authorized number of shares. No fractional shares were issued in connection with the Reverse Stock Split. All fractional shares were rounded up to the nearest whole share with respect to outstanding shares of common stock. All share and earnings per share amounts presented in this Form 10-Q reflect the impact of this reverse split. Available Information Our telephone number is (510) 780-0819, and our Internet website is www.benitec.com. The information on, or that can be accessed through, our website is not part of this Annual Report on Form 10-K and is not incorporated by reference herein. A 37 Table of Contents Item 1A. Risk Factors. Investing in our securities involves a high degree of risk. You should carefully consider the risks and uncertainties described below together with all of the other information contained in this Annual Report, including our consolidated financial statements and the related notes, before deciding to invest in our securities. The risks and uncertainties described below and in the documents incorporated by reference herein are not the only ones we face. Additional risks and uncertainties that we are unaware of, or that we currently believe are not material, may also become important factors that affect us. If any of the following risks actually occurs, our business, financial condition, results of operations and prospects could be materially and adversely affected, and the trading price of our common stock could decline. Risk Factor Summary The following is a summary of the risks and uncertainties that could cause our business, financial condition or operating results to be harmed. We encourage you to carefully review the full risk factors contained in this report in their entirety for additional information regarding these risks and uncertainties. A We have incurred significant losses since inception and anticipate that we will continue to incur losses for the foreseeable future. If we are unable to achieve or sustain profitability, the market value of our common stock will likely decline; A We have never generated any revenue from product sales and may never be profitable; A We will need to continue our efforts to raise additional funding, which may not be available on acceptable terms, or at all. Failure to obtain capital when needed may negatively impact our ability to continue as a going concern; A Our product candidates are based on ddRNAi and silence and replace technology. Currently, no product candidates utilizing ddRNAi technology or silence and replace technology have been approved for commercial sale and our approach to the development of ddRNAi technology and silence and replace technology may not result in safe, effective or marketable products; A We are early in our product development efforts and our current product candidate is in early clinical stage. We may not be able to obtain regulatory approvals for the commercialization of our product candidates; A Issues that may impact delivery of our therapeutics to the cell could adversely affect or limit our ability to develop and commercialize product candidates; A We face competition from entities that have developed or may develop product candidates for our target disease indications, including companies developing novel treatments and technology platforms based on modalities and technology similar to ours; and A If we are unable to obtain or protect sufficient intellectual property rights related to our product candidates, we may not be able to obtain exclusivity for our product candidates or prevent others from developing similar competitive products. Risks Related to Our Financial Condition, Capital Requirements We have incurred significant losses since inception and anticipate that we will continue to incur losses for the foreseeable future. If we are unable to achieve or sustain profitability, the market value of our common stock will likely decline. As of June 30, 2024, we had accumulated losses of \$190.3 million. We have devoted most of our financial resources to research and development, including our clinical and preclinical development activities. To date, we and our predecessor have financed our operations primarily through the issuance of equity securities, research and development grants from the Australian government and payments from our collaboration partners. We do not expect to generate any significant revenue for the foreseeable future, and we expect to incur significant operating losses for the foreseeable future due to the cost of research and development, preclinical studies and clinical trials and the regulatory approval process for product candidates. The amount of our future net losses is uncertain and will depend, in part, on the rate of our future expenditures. Our ability to continue operations will depend on, among other things, our ability to obtain funding through equity or debt financings, strategic collaborations or additional grants. We expect to continue to incur significant expenses, and we may incur operating losses for the foreseeable future. We anticipate that our expenses will increase substantially if and as we: A continue our research and preclinical development of our product candidates; A expand the scope of our current preclinical studies for our product candidates or initiate clinical, additional preclinical or other studies for product candidates; A seek regulatory and marketing approvals for any of our product candidates that successfully complete clinical trials; A further develop the manufacturing process for our product candidates; A change or add additional manufacturers or suppliers; A seek to identify and validate additional product candidates; A acquire or in-license other product candidates and technologies, which may or may not include those related to our ddRNAi technology and delivery vectors for our therapeutic candidates; A maintain, protect and expand our intellectual property portfolio; A create additional infrastructure to support our operations as a public company in the United States and our product development and future commercialization efforts; and A experience any delays or encounter issues with any of the above. The net losses we incur may fluctuate significantly from quarter to quarter and year to year, such that a period-to-period comparison of our results of operations may not be a good indication of our future performance. In any particular quarter or quarters, our operating results could be below the expectations of securities analysts or investors, which could cause the price of our common stock to decline. We have never generated any revenue from product sales and may never be profitable. Our ability to generate significant revenue and achieve profitability depends on our ability to, alone or with strategic collaboration partners, successfully complete the development of and obtain the regulatory approvals for our product candidates, to manufacture sufficient supply of our product candidates, to establish a sales and marketing organization or suitable third-party alternative for the marketing of any approved products and to successfully commercialize any approved products on commercially reasonable terms. All of these activities will require us to raise sufficient funds to finance business activities. In the past we received milestone payments from our collaborative partners. However, we do not anticipate generating revenue from commercializing product candidates for the foreseeable future, if ever. Our ability to generate future revenues from commercializing product candidates depends heavily on our success in: A establishing proof of concept in preclinical studies and clinical trials for our product candidates; A successfully initiating and completing clinical trials of our product candidates; A obtaining regulatory and marketing approvals for product candidates for which we complete clinical trials; A maintaining, protecting and expanding our intellectual property portfolio, and avoiding infringing on intellectual property of third parties; A establishing and maintaining successful licenses, collaborations and alliances with third parties; A developing a sustainable, scalable, reproducible and transferable manufacturing process for our product candidates; A establishing and maintaining supply and manufacturing relationships with third parties that can provide products and services adequate, in amount and quality, to support clinical development and commercialization of our product candidates, if approved; A launching and commercializing any product candidates for which we obtain regulatory and marketing approval, either by collaborating with a partner or, if launched independently, by establishing a sales, marketing and distribution infrastructure; A obtaining market acceptance of any product candidates that receive regulatory approval as viable treatment options; A obtaining favorable coverage and reimbursement rates for our products from third-party payers; A addressing any competing technological and market developments; A identifying and validating new product candidates; and A negotiating favorable terms in any collaboration, licensing or other arrangements into which we may enter. The process of developing product candidates for ddRNAi-based and antisense RNA-based therapeutics contains a number of inherent risks and uncertainties. For example, with regard to ddRNAi, it may not be possible to identify a target region of a disease-associated gene that has not been previously identified and/or patented by others, resulting in restrictions on freedom to operate for that target sequence. Silencing the target gene may not ultimately result in curing the disease as there may be more factors contributing to the development of the disease than the target gene. Silencing the target gene using ddRNAi may lead to short-term or long-term adverse effects that were not predicted or observed in preclinical studies. The delivery of the DNA construct to the target cells may not be possible, or complete or adequate to provide sufficient therapeutic benefit. Even if one or more of our product candidates is approved for commercial sale, we may incur significant costs associated with commercializing any approved product candidate. As one example, our expenses could increase beyond expectations if we are required by the United States Food and Drug Administration (FDA) or other regulatory agencies, domestic or foreign, to perform clinical and other studies in addition to those that we currently anticipate. Even if we

are able to generate revenues from the sale of any approved products, we may not become profitable and may need to obtain additional funding to continue operations, which could have an adverse effect on our business, financial condition, results of operations and prospects. We will need to continue our efforts to raise additional funding, which may not be available on acceptable terms, or at all. Failure to obtain capital when needed may negatively impact our ability to continue as a going concern. Developing ddRNAi products is expensive, and we expect our research and development expenses to increase substantially in connection with our ongoing activities, particularly as we advance our product candidates in preclinical studies and clinical trials and as we undertake preclinical studies of new product candidates. A 40 Table of Contents We estimate that our cash and cash equivalents will be sufficient to fund the Company's operations for at least the next twelve months after the date that this Annual Report is filed. Because the length of time and activities associated with successful development of our product candidates is highly uncertain, we are unable to estimate the actual funds we will require for development and any approved marketing and commercialization activities. In any event, we will require additional capital to obtain regulatory approval for our product candidates and to commercialize any product candidates that receive regulatory approval. Any additional fundraising efforts may divert our management from their day-to-day activities, which may compromise our ability to develop and commercialize our product candidates. In addition, we cannot guarantee that future financing will be available in sufficient amounts or on terms acceptable to us, if at all. Moreover, the terms of any financing may adversely affect the holdings or the rights of our stockholders, and the issuance of additional securities, whether equity or debt, by us, or the possibility of such issuance, may cause the market price of our common stock to decline. If we incur indebtedness we may be required to agree to restrictive covenants, such as limitations on our ability to incur additional debt, limitations on our ability to acquire, sell or license intellectual property rights and other operating restrictions that could compromise our ability to conduct our business. We could also seek financing through arrangements with collaborative partners at an earlier stage than would otherwise be desirable and we may be required to relinquish rights to some or all of our technologies or product candidates or otherwise agree to terms unfavorable to us. If we are unable to obtain funding on a timely basis or on acceptable terms, we may be required to significantly curtail, delay or discontinue one or more of our research or development programs or the commercialization of any approved product candidates. We will continue to seek to raise additional working capital through public equity, private equity or debt financings. If we fail to raise additional working capital, or do so on commercially unfavorable terms, it may materially and adversely affect our business, prospects, financial condition and results of operations, and we may be unable to continue as a going concern. Future reports from our independent registered public accounting firm may also contain statements expressing substantial doubt about our ability to continue as a going concern. If we seek additional financing to fund our business activities in the future and there remains substantial doubt about our ability to continue as a going concern, investors or other financing sources may be unwilling to provide additional funding to us on commercially reasonable terms, if at all. We may be unable to conduct and conclude clinical trials for our product candidate for OPMD if we are unable to raise additional financing. If we are unable to raise additional funds, and thus unable to continue our studies, our business operations may be adversely affected. Risks Related to the Product Development and Regulatory Approval of Our Product Candidates Our product candidates are based on ddRNAi and silence and replace technology. Currently, no product candidates utilizing ddRNAi technology or silence and replace technology have been approved for commercial sale and our approach to the development of ddRNAi technology and silence and replace technology may not result in safe, effective or marketable products. We have concentrated our product research and development efforts on our ddRNAi technology and silence and replace technology, and our future success depends on successful clinical development of these technologies. We plan to progress our product candidates using our ddRNAi technology and our silence and replace technology for the treatment of the life-threatening conditions of OPMD. A 41 Table of Contents The scientific research that forms the basis of our efforts to develop product candidates is based on the therapeutic use of ddRNAi, and the identification, optimization and delivery of ddRNAi-based product candidates is relatively new. The scientific evidence to support the feasibility of successfully developing therapeutic treatments based on ddRNAi is preliminary and limited. There can be no assurance that any development and technical problems we experience in the future will not cause significant delays or unanticipated costs, or that such development problems can be solved. We may be unable to reach agreement on favorable terms, or at all, with providers of vectors needed to optimize delivery of our product candidates to target disease cells and we may also experience unanticipated problems or delays in expanding our manufacturing capacity or transferring our manufacturing process to commercial partners, any of which may prevent us from completing our preclinical trials, initiating clinical trials or commercializing our products on a timely or profitable basis, if at all. Only a few product candidates based on ddRNAi have been tested in either animals or humans, and a number of clinical trials conducted by other companies using other forms of RNAi technologies have not been successful. We may discover that application of ddRNAi does not possess properties required for a therapeutic benefit, such as the ability to continually express shRNAs for the period of time required to be maximally effective or the ability of viral vectors or other technologies to effectively deliver ddRNAi constructs to target cells in therapeutically relevant concentrations. In addition, application of ddRNAi-based products in humans may result in safety issues. We currently have only limited data, and no conclusive evidence, to suggest that we can effectively produce effective therapeutic treatments using our ddRNAi technology. We are early in our product development efforts and our current product candidates are still in preclinical development. We may not be able to obtain regulatory approvals for the commercialization of our product candidates. The research, testing, manufacturing, labeling, approval, selling, marketing and distribution of biologics is subject to extensive regulation by the FDA and other regulatory authorities, and these regulations differ from country to country. We do not have any products on the market and are early in our development efforts. All of our ddRNAi product candidates and our silence and replace product candidates are in preclinical development. Our current product candidates are subject to the risks of failure typical for development of biologics. The development and approval process is expensive and can take many years to complete, and its outcome is inherently uncertain. In addition, the outcome of preclinical testing and early clinical trials may not be predictive of the success of later clinical trials, and interim results of a clinical trial do not necessarily predict final results. We have not submitted a marketing application, or received marketing approval, for any of our product candidates and will not submit any applications for marketing approval for several years. We have limited experience in conducting and managing clinical trials necessary to obtain regulatory approvals, including marketing approval by the FDA. To receive marketing approval, we must, among other things, demonstrate with evidence from clinical trials that the product candidate is both safe and effective for each indication for which approval is sought, and failure can occur in any stage of development. Satisfaction of the marketing approval requirements typically takes several years and the time needed to satisfy them may vary substantially, based on the type, complexity and novelty of the biopharmaceutical product. We cannot predict if or when we might receive regulatory approvals for any of our product candidates currently under development. The FDA and foreign regulatory authorities also have substantial discretion in the biopharmaceutical product approval process. The numbers, types and sizes of preclinical studies and clinical trials that will be required for regulatory approval varies depending on the product candidate, the disease or condition that the product candidate is designed to address and the regulations applicable to any particular product candidate. Approval policies, regulations or the type and amount of clinical data necessary to gain marketing approval may change during the course of a product candidate's clinical development and may vary among jurisdictions, and there may be varying interpretations of data obtained from preclinical studies or clinical trials, any of which may cause A 42 Table of Contents delays or limitations in the marketing approval or the decision not to approve an application. Regulatory agencies can delay, limit or deny marketing approval of a product candidate for many reasons, including: A A A the FDA or comparable foreign regulatory authorities may disagree with the design or implementation of any future clinical trials; A A A we may be unable to demonstrate to the satisfaction of the FDA or comparable foreign regulatory authorities that a product candidate is safe and effective for its proposed indication; A A A the results of any future clinical trials may not meet the level of statistical or clinical significance required by the FDA or comparable foreign regulatory authorities for approval; A A A the patients recruited for a particular clinical program may not be sufficiently broad or representative to assure safety and effectiveness in the full population for which we seek approval; A A A the results of any future clinical trials may not confirm the positive results from earlier preclinical studies or clinical trials; A A A we may be unable to demonstrate that a product candidate's clinical and other benefits outweigh its safety risks; A A A the FDA or comparable foreign regulatory authorities may disagree with our interpretation of data from preclinical studies or clinical trials; A A A the data collected from any future clinical trials of our product candidates may not be sufficient to the satisfaction of FDA or comparable foreign regulatory authorities to support the submission of a biologics license application, or BLA, or other comparable submission in foreign jurisdictions or to obtain regulatory approval in the United States or elsewhere; A A A the FDA or comparable foreign regulatory authorities may only agree to approve a product candidate under conditions that are so restrictive that the product is not commercially viable; A A A regulatory agencies might not approve or might require changes to our manufacturing processes or facilities; or A A A regulatory agencies may change their approval policies or adopt new regulations in a manner rendering our clinical data insufficient for approval. Any delay in obtaining or failure to obtain required approvals could materially and adversely affect our ability to generate revenue from the particular product candidate, which likely would result in significant harm to our financial position and adversely impact the price of our common stock. Furthermore, any regulatory approval to market a product may be subject to limitations on the indicated uses for which we may market the product. These limitations may limit the size of the market for the product. We are not permitted to market our product candidates in the United States or in other countries until we receive approval of a BLA from the FDA or marketing approval from applicable regulatory authorities outside the United States. Obtaining approval of a BLA can be a lengthy, expensive and uncertain process. If we fail to obtain FDA approval to market our product candidates, we will be unable to sell our product candidates in the United States, which will significantly impair our ability to generate revenues. In addition, failure to comply with FDA and non-U.S. regulatory requirements may, either before or after product approval, if any, subject us to administrative or judicially imposed sanctions, including: A A A restrictions on our ability to conduct clinical trials, including full or partial clinical holds on ongoing or planned trials; A A A restrictions on the products, manufacturers, or manufacturing process; A A A warning letters; A 43 Table of Contents A A A civil and criminal penalties; A A A injunctions; A A A suspension or withdrawal of regulatory approvals; A A A product seizures, detentions or import bans; A A A voluntary or mandatory product recalls and publicity requirements; A A A total or partial suspension of production; A A A imposition of restrictions on operations, including costly new manufacturing requirements; and A A A refusal to approve pending BLAs or supplements to approved BLAs. Even if we do receive regulatory approval to market a product candidate, any such approval may be subject to limitations on the indicated uses for which we may market the product. It is possible that none of our existing product candidates or any product candidates we may seek to develop in the future will ever obtain the appropriate regulatory approvals necessary for us or our collaborators to commence product sales. Any delay in obtaining, or an inability to obtain, applicable regulatory approvals would prevent us from commercializing our product candidates, generating revenues and achieving and sustaining profitability. Because our ddRNAi and silence and replace product candidates are considered gene therapies, it is difficult to predict the time and cost of product candidate development as well as subsequently obtaining regulatory approval. The clinical trial requirements of the FDA and comparable foreign regulatory authorities and the criteria these regulators use to determine the safety and efficacy of a product candidate vary substantially according to the type, complexity, novelty and intended use and market of such product candidates. The regulatory approval process for novel product candidates such as ours can be more expensive and take longer than for other pharmaceutical product candidates. The FDA and comparable foreign regulatory authorities have relatively limited experience with ddRNAi-based and silence and replace-based therapeutics, which makes it difficult to determine how long it will take or how much it will cost to obtain regulatory approvals for our product candidates in the United States or other countries. We and our current collaborators, or any future collaborators, may never receive approval to market and commercialize any product candidate. Even if we or a collaborator obtain regulatory approval, the approval may be for disease indications or patient populations that are not as broad as we intended or desired and may require labeling that includes significant use or distribution restrictions or safety warnings. Regulatory requirements governing gene and cell therapy products have changed frequently and may continue to change in the future. Also, before a clinical trial can begin at any institution, that institution's institutional review board, or IRB, and its institutional biosafety committee, or IBC, if it has one, have to review the proposed clinical trial to assess the safety of the trial. In addition, adverse developments in clinical trials of gene therapy products conducted by others may cause the FDA or comparable foreign regulatory bodies to change the requirements for approval of any of our product candidates. These committees and advisory groups and the new guidelines they promulgate and new requirements they may impose may lengthen the clinical development and regulatory review process, require us to perform additional studies, increase our development costs, lead to changes in regulatory positions and interpretations, delay or prevent approval and commercialization of these product candidates or lead to significant post-approval limitations or restrictions. As we advance our product candidates, we will be required to consult with these regulatory committees and advisory groups, and comply with applicable guidelines and requirements as they may change from time to time. If we fail to do so, we may be required to delay or discontinue development of our product candidates. These additional processes may result in a development, review and approval process that is longer than we otherwise would have expected for our product candidates. Delay or failure to obtain, or unexpected costs in obtaining, the regulatory approval necessary to bring a potential product to market would delay or prevent us from commercializing our product candidates, generating revenues and achieving and sustaining profitability. A 44 Table of Contents Positive results from preclinical studies of our product candidates are not necessarily predictive of the results of our planned clinical trials of our product candidates. Positive results in preclinical proof of concept and animal studies of our product candidates may not result in positive results in clinical trials in humans. Many companies in the pharmaceutical and biotechnology industries have suffered significant setbacks in clinical trials after achieving positive results in preclinical development or early stage clinical trials, and we cannot be certain that we will not face similar setbacks. These setbacks have been caused by, among other things, preclinical findings made while clinical trials were underway or safety or efficacy observations made in clinical trials, including adverse events. Moreover, preclinical and clinical data are often susceptible to varying interpretations and analyses, and many companies that believed their product candidates performed satisfactorily in preclinical studies and clinical trials nonetheless failed to obtain FDA or other regulatory authority approval. If we fail to produce positive results in our clinical trials of our product candidates, the development timeline and regulatory approval and commercialization prospects for our product candidates, and, correspondingly, our business and financial prospects, would be negatively impacted. Issues that may impact delivery of our therapeutics to the cell could adversely affect or limit our ability to develop and commercialize product candidates. Successful clinical development of ddRNAi-based therapeutics and silence and replace-based therapeutics is largely dependent on using the appropriate delivery methodologies, including viral vectors, to obtain therapeutically relevant concentrations of the DNA constructs that express the shRNAs and engineered transgenes in the appropriate target cells. To develop effective product candidates, we will need to license delivery technologies from third parties or develop delivery technologies with research collaborators. Although delivery technologies, including AAV vectors, have been identified and are well defined for specific tissue types, we continue to seek vectors with ideal delivery properties for indications we are pursuing, including OPMD. The tissue tropism and other physical properties of AAV vectors are limited and may not be effective for other product candidates or delivery into a wide array of tissues types. AAV vectors can also trigger immune responses in some patients, and those patients will not derive clinical benefit from administration of a product candidate unless steps are taken to clinically address the issue. If we or our collaborators are not successful in identifying effective delivery methodologies to achieve a therapeutically relevant concentration for our product candidates in the target tissues, we may not succeed in developing marketable products. In addition, if we are unable to reach agreement on favorable terms, or at all, with providers of any effective vectors that we do identify, we may not succeed in completing our clinical trials or commercializing our products on a timely or profitable basis, if at all. We use AAV vectors as part of our ddRNAi and silence and replace approaches for several indications. As such, we require licenses and the ability to manufacture large quantities of AAV particles under the FDA's current good manufacturing practices, or cGMP, requirements and those of comparable foreign regulatory authorities in order to commercialize a product candidate using an AAV vector. We may find it difficult to enroll patients in any future clinical trials, and patients could discontinue their participation in our current and any future clinical trials, which could delay or prevent our current and any future clinical trials of our product candidates and make those trials more expensive to undertake. Identifying and qualifying patients to participate in current and any future clinical trials of our product candidates is critical to our success. The timing of our clinical trials depends on the speed at which we can recruit patients to participate in testing our product candidates. Patients may be unwilling to participate in any future clinical trials because of negative publicity from adverse events in the biotechnology, RNAi or gene therapy industries. Patients may be unavailable for other reasons, including competitive clinical trials for similar patient populations, and the timeline for recruiting patients, conducting trials and obtaining regulatory approval of potential products may be delayed. If we have difficulty enrolling a sufficient number of patients to conduct any future clinical trials as planned, we may need to delay, limit or discontinue those clinical trials. Clinical trial delays could result in increased costs, slower product development, setbacks in testing the safety and effectiveness of our technology or discontinuation of the clinical trials

altogether. A 45 Table of Contents We may not be able to identify, recruit and enroll a sufficient number of patients, or those with required or desired characteristics to achieve diversity in a trial, to complete any future clinical trials in a timely manner. Patient enrollment is affected by factors including: A A A finding and diagnosing patients; A A A severity of the disease under investigation; A A A design of the clinical trial protocol; A A A size and nature of the patient population; A A A eligibility criteria for the trial in question; A A A perceived risks and benefits of the product candidate under study; A A A proximity and availability of clinical trial sites for prospective patients; A A A availability of competing therapies and clinical trials; A A A clinicians' and patients' perceptions of the potential advantages of the product being studied in relation to other available therapies, including any new products that may be approved for the indications we are investigating; A A A patient referral practices of physicians; and A A A ability to monitor patients adequately during and after treatment. We or any potential collaborators plan to seek initial marketing approval for our product candidates in the United States, Canada, Europe and Israel. We may not be able to initiate or continue any future clinical trials in a timely manner if we cannot enroll a sufficient number of eligible patients to participate in the clinical trials required by the FDA or comparable foreign regulatory agencies. Our ability to successfully initiate, enroll and complete a clinical trial in any foreign country is subject to numerous risks unique to conducting business in foreign countries, including: A A A difficulty in establishing or managing relationships with contract research organizations, or CROs, clinical sites and physicians; A A A different standards for the conduct of clinical trials; A A A our inability to locate and engage qualified local consultants, physicians and partners; and A A A the potential burden of complying with a variety of foreign laws, medical standards and regulatory requirements, including the regulation of biopharmaceutical and biotechnology products and treatments. In addition, patients enrolled in current and any future clinical trials may discontinue their participation at any time during the trial as a result of a number of factors, including experiencing adverse events, which may or may not be judged related to our product candidates under evaluation. The discontinuation of patients in any one of our trials may cause us to delay or discontinue our clinical trial, or cause the results from that trial not to be positive or sufficient to support either partnering with a pharmaceutical or biotechnology company to further develop and commercialize the product candidate or filing for regulatory approval of the product candidate. We may encounter substantial delays in any future clinical trials or we may fail to demonstrate safety and efficacy to the satisfaction of applicable regulatory authorities. Before obtaining marketing approval from regulatory authorities for the sale of any of our product candidates, we must conduct extensive clinical trials to demonstrate the safety and efficacy of the product candidates in humans. Clinical trials are expensive and time-consuming, and their outcome is uncertain. We cannot guarantee that any A 46 Table of Contents clinical trials will be initiated or conducted as planned or completed on schedule, if at all. A failure of one or more clinical trials can occur at any stage of testing. Events that may prevent successful or timely completion of clinical development include: A A A inability to generate sufficient preclinical, toxicology or other data to support the initiation of human clinical trials; A A A delays in reaching consensus with regulatory agencies on trial design; A A A identifying, recruiting and training suitable clinical investigators; A A A delays in reaching agreement on acceptable terms with prospective CROs and clinical trial sites; A A A delays in obtaining required IRB or IBC approval at each clinical trial site; A A A delays in recruiting suitable patients to participate in our clinical trials; A A A imposition of a clinical hold by regulatory agencies, including after an inspection of our clinical trial operations or trial sites; A A A failure by our CROs, other third parties or us to adhere to clinical trial requirements; A A A failure to perform in accordance with the FDA's good clinical practices, or GCP, or applicable regulatory requirements in other countries; A A A inability to manufacture, test, release, import or export for use sufficient quantities of our product candidates for use in clinical trials; A A A failure to manufacture our product candidate in accordance with cGMP requirements or applicable regulatory guidelines in other countries; A A A delays in the testing, validation and manufacturing of our product candidates; A A A delays in the delivery of our product candidates to the clinical trial sites; A A A delays in having patients complete participation in a trial or return for post-treatment follow-up; A A A clinical trial sites dropping out of a trial; A A A occurrence of serious adverse events associated with the product candidate that are viewed to outweigh its potential benefits; A A A changes in regulatory requirements and guidance that require amending or submitting new clinical trial protocols; A A A clinical trials of our product candidates may produce negative or inconclusive results, and we may decide, or regulators may require us, to conduct additional clinical trials or discontinue product development programs. Further, a clinical trial may be suspended or discontinued by us, our collaborators, the IRBs or the IBCs at the sites in which such trials are being conducted, the data safety monitoring board, or DSMB, for such trial, or by the FDA or comparable foreign regulatory authorities due to a number of factors, including the imposition of a clinical hold or termination of a trial due to failure to conduct the clinical trial in accordance with regulatory requirements or our clinical protocols, unforeseen safety issues or adverse side effects of our product candidate, or a product candidate from another company that shares similar properties, failure to demonstrate adequate benefit from using a product candidate, changes in governmental regulations or administrative actions or lack of adequate funding to continue the clinical trial. If we experience discontinuation of, or delays in the completion of, any clinical trial of our product candidates, the commercial prospects of our product candidates may be harmed, and our ability to generate product revenues from any of these product candidates may be eliminated or delayed. Furthermore, many of the factors that lead to a delay in the commencement or completion of clinical trials may also ultimately lead to the denial of regulatory approval of our product candidates. A 47 Table of Contents In addition, if we or our third-party collaborators make significant manufacturing or formulation changes to our product candidates, we or they may need to conduct additional studies to bridge the modified product candidates to earlier versions to ensure comparability, safety and efficacy of the two different product candidates. Any inability to successfully complete preclinical and clinical development could result in additional costs to us or impair our ability to commercialize our programs and product candidates. Clinical trial delays could also shorten any periods during which we may have the exclusive right to commercialize our product candidates or allow our competitors to bring products to market before we do, which could impair our ability to successfully commercialize our product candidates. If the results of our current or any future clinical trials are inconclusive or if there are safety concerns or adverse events associated with our product candidates, we may: A A A fail to obtain, or be delayed in obtaining, marketing approval for our product candidates; A A A obtain approval for indications or patient populations that are not as broad as intended or desired; A A A obtain approval with labeling that includes significant use or distribution restrictions or safety warnings; A A A need to change the way the product is administered; A A A be required to perform additional clinical trials to support approval or be subject to additional post-marketing testing requirements; A A A have regulatory authorities withdraw their marketing approval of the product after granting it; A A A have regulatory authorities impose restrictions on distribution of the product in the form of a risk evaluation and mitigation strategy, or REMS, or modified REMS, that limit our ability to commercialize the product; A A A be subject to the addition of labeling statements, such as warnings or contraindications; A A A be sued and held liable for harm caused to patients; or A A A experience damage to our reputation. Any of these events could prevent us from achieving or maintaining market acceptance of our product candidates and impair our ability to commercialize our product candidates. In addition, principal investigators for our clinical trials may serve as scientific advisors or consultants to us from time to time and may receive cash or equity compensation in connection with such services. If these relationships and any related compensation result in perceived or actual conflicts of interest, or the FDA concludes that the financial relationship may have affected the interpretation of any particular study, the integrity of the data generated at the applicable clinical trial site may be questioned and the utility of the clinical trial itself may be jeopardized, which could result in the delay or rejection of any BLA we submit to the FDA or any comparable foreign regulatory authorities. Any such delay or rejection could prevent us from commercializing our product candidates. Our product candidates and the process for administering our product candidates may cause undesirable side effects or have other properties that could delay or prevent their regulatory approval, limit the commercial profile of an approved label, or result in significant negative consequences following any potential marketing approval. Treatment with our product candidates may produce undesirable side effects or adverse reactions or events. For example, the AAV vector and related capsid protein, which we are currently using to deliver many of our dRNAi and silence and replace product candidates, could cause adverse immunological side effects due to A 48 Table of Contents preexisting and/or recall responses to the naturally occurring virus from which the vector is engineered, or to the DNA construct product itself. These responses may also interfere with therapeutic efficacy if not identified and managed optimally. Preexisting immune responses to AAV manifesting as neutralizing antibodies are common within the general population and may be a limitation to the enrollment of patients in gene therapy clinical trials using AAV vectors, the successful use of AAV vectors in gene therapy clinical trials and the market acceptance of product candidates, if approved, that are delivered using AAV vectors. Patients with neutralizing antibodies to AAV will not derive clinical benefit from administration of such a product candidate unless steps are taken to clinically address the issue and those treatments themselves may cause adverse effects. In previous clinical trials undertaken by other companies involving systemic administration of AAV viral vectors for gene therapy, some subjects experienced adverse events, including the development of a negative T cell response against the AAV capsid protein. If our vectors cause similar adverse events, we may be required to delay or discontinue further clinical development of our product candidates. It is also possible that we may discover new adverse events related to AAV or other vectors, which could potentially enhance the risk to patients who use our product candidates delivered with that vector. Additionally, the procedure used to administer the treatment could result in undesirable health effects. If any such adverse events occur, our current and any future clinical trials could be suspended or discontinued and the FDA or comparable foreign regulatory authorities could order us to cease further development or deny approval of our product candidates for any or all targeted indications. The product-related side effects could affect patient recruitment or the ability of enrolled patients to complete the trial. If we elect or are required to delay, suspend or discontinue any clinical trial of any of our product candidates, the commercial prospects of such product candidates will be harmed and our ability to generate product revenues from any of these product candidates will be delayed or eliminated. Any of these occurrences may harm our business, financial condition and prospects significantly. Additionally, if any of our biopharmaceutical product candidates receive marketing approval, the FDA could require us to adopt a REMS to ensure that the benefits of the product outweigh its risks, which may include, among other things, a medication guide outlining the risks of gene therapies for distribution to patients and a communication plan to patients and healthcare practitioners. Other elements to assure safe use in a mandated REMS could include, but are not limited to, restrictions upon distribution and prescribing, additional prescriber training, establishment of patient registries and other measures that could limit commercialization of the product. Comparable foreign regulatory authorities might require adoption of measures similar to a REMS. Furthermore, if we or others later identify undesirable side effects caused by our product candidate, a number of potentially significant negative consequences could result, including: A A A regulatory authorities may withdraw approvals of such product candidate; A A A regulatory authorities may require additional warnings on the label; A A A we may be required to create a medication guide outlining the risks of such side effects for distribution to patients; A A A we may be required to change the way a product candidate is administered or conduct additional clinical trials; A A A we could be sued and held liable for harm caused to patients; and A A A our reputation may suffer. Any of these events could prevent us from achieving or maintaining market acceptance of our product candidates and could significantly harm our business, prospects, financial condition and results of operations. A 49 Table of Contents If we are unable to successfully develop related diagnostics for our therapeutic product candidates, or experience significant delays in doing so, we may not achieve marketing approval or realize the full commercial potential of our therapeutic product candidates. We may develop related diagnostics for some of our therapeutic product candidates. Such related diagnostics are subject to regulation by the FDA and typically to comparable foreign regulatory authorities as medical devices and typically require separate regulatory approval or clearance prior to commercialization. Marketing approval or clearance of the diagnostic will require sufficient data to support its safety and efficacy. In addition, at least in some cases, the FDA and comparable foreign regulatory authorities may require the development and regulatory approval or clearance of a related diagnostic as a condition to approving our therapeutic product candidates. While we have some limited experience in developing diagnostics, we plan to rely in large part on third parties to perform these functions. We may seek to enter into arrangements with one or more third parties to create a related diagnostic for use with our current or future product candidates. If we or any third parties that we engage to assist us are unable to successfully develop or obtain marketing approval or clearance for related diagnostics for our therapeutic product candidates, or experience delays in doing so: A A A the development of relevant product candidates may be delayed or impaired altogether if we are unable to appropriately select patients for enrollment in our clinical trials; A A A our relevant therapeutic product candidate may not receive marketing approval if its effective use depends on a related diagnostic in the regulatory authority's judgment; and A A A we may not realize the full commercial potential of any therapeutic product candidates that receive marketing approval if, among other reasons, we are unable to appropriately identify patients with the specific genetic alterations targeted by our therapeutic product candidates. If any of these events were to occur, our business would be harmed. Even if we complete the necessary preclinical studies and clinical trials, we cannot predict when or if we will obtain regulatory approval to commercialize a product candidate or the approval may be for a narrower indication than we expect. We cannot commercialize a product until the appropriate regulatory authorities have reviewed and approved the product candidate. Even if our product candidates demonstrate safety and efficacy in clinical trials, the regulatory agencies may not complete their review processes in a timely manner, or we may not be able to obtain regulatory approval. Additional delays may result if an FDA Advisory Committee or comparable foreign regulatory authority recommends non-approval or restrictions on approval. In addition, we may experience delays or rejections based upon additional government regulation from future legislation or administrative action, or changes in regulatory agency policy during the period of product development, clinical trials and the review process. Regulatory agencies may also approve a treatment candidate for fewer or more limited indications than requested, may not approve the price we intend to charge for our product candidate, may limit our ability to promote the product, may impose significant limitations upon the approval of the product, including, but not limited to, narrow indications, significant warnings, precautions or contraindications with respect to conditions of use, or may grant approval subject to the performance of post-marketing studies. In addition, regulatory agencies may not approve the labeling claims that are necessary or desirable for the successful commercialization of our product candidates. The FDA or comparable foreign regulatory authorities may impose a REMS or other conditions upon our approval that limit our ability to commercialize the product candidate. Inadequate funding for the FDA and other government agencies could hinder their ability to hire and retain key leadership and other personnel, prevent new products and services from being developed or commercialized in a timely manner or otherwise prevent those agencies from performing normal business functions on which the operation of our business may rely, which could negatively impact our business. The ability of the FDA to review and approve new products can be affected by a variety of factors, including government budget and funding levels, ability to hire and retain key personnel and accept the payment of user A 50 Table of Contents fees, and statutory, regulatory, and policy changes. Average review times at the agency have fluctuated in recent years as a result. In addition, government funding of other government agencies on which our operations may rely, including those that fund research and development activities is subject to the political process, which is inherently fluid and unpredictable. Disruptions at the FDA and other agencies may also slow the time necessary for new drugs to be reviewed and/or approved by necessary government agencies, which would adversely affect our business. For example, in recent years, including in 2018 and 2019, the U.S. government shut down several times and certain regulatory agencies, such as the FDA, had to furlough critical employees and stop critical activities. Separately, in response to the COVID-19 pandemic, the FDA postponed most inspections of foreign manufacturing facilities and products, postponed routine surveillance inspections of domestic manufacturing facilities and is conducting only teleconference meetings. Regulatory authorities in the United States and outside the United States may adopt similar restrictions or other policy measures in response to any future similar events. If a prolonged government shutdown occurs, it could significantly impact the ability of the FDA to timely review and process our regulatory submissions, which could have a material adverse effect on our business. Further, in our operations as a public company, future government shutdowns could impact our ability to access the public markets and obtain necessary capital in order to properly capitalize and continue our operations. Even if we obtain regulatory approval for a product candidate, our products will remain subject to regulatory scrutiny. Even if we obtain regulatory approval in a jurisdiction, the regulatory authority may still impose significant restrictions on the indicated uses or marketing of our product candidates, or impose ongoing requirements for potentially costly post-approval studies or post-market surveillance. For example, the holder of an approved BLA is obligated to monitor and report to the FDA adverse events and any failure of a product to meet the specifications in the BLA. FDA guidance advises that patients treated with some types of gene therapy undergo follow-up observations for potential adverse events for as long as 15 years. The holder of an approved BLA must also submit new or supplemental applications and obtain FDA approval for certain changes to the approved product, product labeling or manufacturing process. Advertising and promotional materials must comply with FDA rules and are subject to FDA review, in addition to other potentially applicable foreign, federal and state laws. In addition, product manufacturers and their establishments, products and applications are subject to payment of user fees/or and continual review and periodic inspections by the FDA and comparable foreign regulatory authorities for compliance with cGMP and comparable foreign

requirements, and adherence to commitments made in the BLA. If we or a regulatory agency discover previously unknown problems with a product such as adverse events of unanticipated severity or frequency, or problems with the facility where the product is manufactured, a regulatory agency may impose restrictions relative to that product or the manufacturing facility, including requiring recall or withdrawal of the product from the market or suspension of manufacturing. If we fail to comply with applicable regulatory requirements following approval of any of our product candidates, a regulatory agency may: (i) issue a warning letter asserting that we are in violation of the law; (ii) seek an injunction or impose civil or criminal penalties or monetary fines; (iii) suspend or withdraw regulatory approval; (iv) suspend any ongoing clinical trials; (v) refuse to permit government reimbursement of our product by government-sponsored third-party payers; (vi) refuse to approve a pending BLA or supplements to a BLA submitted by us for other indications or new product candidates; (vii) seize our product; or (viii) refuse to allow us to enter into or continue supply contracts, including government contracts. Any government investigation of alleged violations of law could require us to expend significant time and resources in response and could generate negative publicity. The occurrence of any event or penalty described above may inhibit our ability to commercialize our product candidates and generate revenues. Even if we obtain and maintain approval for our product candidates from the FDA, we may never obtain approval for our product candidates outside of the United States, which would limit our market opportunities and adversely affect our business. Approval of a product candidate in the United States by the FDA does not ensure approval of such product candidate by regulatory authorities in other countries or jurisdictions, and approval by one foreign regulatory authority does not ensure approval by regulatory authorities in other foreign countries or by the FDA. Sales of our product candidates outside of the United States will be subject to foreign regulatory requirements governing clinical trials and marketing approval. Even if the FDA grants marketing approval for a product candidate, comparable regulatory authorities of foreign countries must also approve the manufacturing and marketing of the product candidates in those countries. Approval procedures vary among jurisdictions and can involve requirements and administrative review periods different from, and greater than, those in the United States, including additional preclinical studies or clinical trials. In many countries outside the United States, a product candidate must be approved for reimbursement before it can be approved for sale in that country. In some cases, the price that we intend to charge for our products, if approved, is also subject to approval. Even if a product candidate is approved, the FDA or comparable regulatory authorities in other countries, as the case may be, may limit the indications for which the product may be marketed, require extensive warnings on the product labeling or require expensive and time-consuming clinical trials or reporting as conditions of approval. Regulatory authorities in countries outside of the United States also have requirements for approval of product candidates with which we must comply prior to marketing in those countries. Obtaining foreign regulatory approvals and compliance with foreign regulatory requirements could result in significant delays, difficulties and costs for us and could delay or prevent the introduction of our product candidates in certain countries. Further, clinical trials conducted in one country may not be accepted by regulatory authorities in other countries. Regulatory approval of a product candidate in one country does not ensure approval in any other country, but a failure or delay in obtaining regulatory approval in one country may have a negative effect on the regulatory approval process in other countries. Also, regulatory approval for any of our product candidates may be withdrawn based on adverse events reported or regulatory decisions made in other countries. If we fail to comply with the regulatory requirements in international markets and/or fail to receive applicable marketing approvals, our target market will be reduced, our ability to realize the full market potential of our product candidates will be compromised and our business may be adversely affected. Our future prospects may also depend on our collaborators' ability to successfully develop a pipeline of additional product candidates, and we and our collaborators may not be successful in efforts to use our platform technologies to identify or discover additional product candidates. The success of our business depends primarily upon our ability to identify, develop and commercialize products based on our platform technology. We do not have any products on the market and are early in our development efforts. Our product candidates derived from our platform technology may not successfully complete investigational new drug, or IND, enabling studies, and our research programs may fail to identify other potential product candidates for clinical development for a number of reasons. Our and our collaborators' research methodology may be unsuccessful in identifying potential product candidates, our potential product candidates may not demonstrate the necessary preclinical outcomes to progress to clinical studies, or our product candidates may be shown to have harmful side effects or may have other characteristics that may make the products unmarketable or unlikely to receive marketing approval. If any of these events occur, we may be forced to discontinue our development efforts for a program or programs. Research programs to identify new product candidates require substantial technical, financial and human resources. We may focus our efforts and resources on potential programs or product candidates that ultimately prove to be unsuccessful. We may not be able to obtain orphan drug exclusivity, where relevant, in all markets for our product candidates. Of our current pipeline product candidates, only our silence and replace therapeutic for the treatment of OPMD has been designated with orphan drug status. In January 2018, the FDA granted such designation after our candidate for the treatment of OPMD had been designated an orphan drug in January 2017 by the European Commission. Regulatory authorities in some jurisdictions, including the United States, may designate drugs or biological products for relatively small patient populations as orphan drugs. Under the Orphan Drug Act, the FDA may designate a product as an orphan drug if it is a product intended to treat a rare disease or condition, which is generally defined as any disease or condition which affects less than 200,000 individuals in the United States. The FDA may also designate a product as an orphan drug if it is intended to treat a disease or condition which affects more than 200,000 individuals in the United States and there is no reasonable expectation that the cost of developing and making a drug or biological product available in the United States for this type of disease or condition will be recovered from sales of the product candidate. Generally, if a product with an orphan drug designation subsequently receives the first marketing approval for the indication for which it has such designation, the product is entitled to a period of marketing exclusivity, which precludes the FDA from approving another marketing application for the same drug for such indication for that time period. The applicable period is seven years in the United States. Orphan drug exclusivity may be lost if the FDA or the European Medicines Agency, or the EMA, determines that the request for designation was materially defective or if the manufacturer is unable to assure sufficient quantity of the drug to meet the needs of patients with the rare disease or condition. While there is no guarantee, FDA orphan drug designation may provide a range of benefits, including a potential fast track process for clinical regulatory approval, potential tax credits for qualified clinical trials and an exemption from FDA application user fees. Even if we obtain orphan drug exclusivity for a product in the United States or for additional products in the European Union, that exclusivity may not effectively protect the product from competition because different drugs can be approved for the same condition, and the same drug could be approved for a different condition. Even after an orphan drug is approved, the FDA can subsequently approve the same drug, made by a competitor, for the same condition if the FDA concludes that the competitive product is clinically superior in that it is shown to be safer, more effective or makes a major contribution to patient care. In the European Union, the EMA can approve a competitive product if the orphan drug no longer meets the criteria for orphan designation (including sufficient profitability), if the competitive product is safer, more effective or otherwise clinically superior, or if the orphan drug cannot be supplied in sufficient quantities. Risks Related to Our Reliance on Third Parties Our prospects for successful development and commercialization of our products are dependent to varying degrees upon the research, development, commercialization, and marketing efforts of any potential collaborators. We rely on third parties for certain aspects of the research, development, commercialization and marketing of our current and any future product candidates. Other than as provided for in our collaboration agreements, we have no control over the resources, time and effort that our collaborators may devote to the development of product candidates. We are dependent on our collaborators to conduct some aspects of the research and development of each of our product candidates, and expect to need access to them to facilitate and/or to complete the regulatory process. We will likely rely on a pharmaceutical company for the successful marketing and commercialization of any such product candidates for which they/we receive approval, if any. There can be no guarantee at this stage that we will conclude a partnership with such a company on favorable terms, or at all, nor even if we do so, that success will be achieved. Our ability to recognize revenues from successful potential collaborations may be impaired by multiple factors including: (i) a collaborator may shift its priorities and resources away from our programs due to a change in business strategies, or a merger, acquisition, sale or downsizing of its company or business unit; (ii) a collaborator may cease development in an area that is the subject of a collaboration agreement; (iii) a collaborator may change the success criteria for a particular program or product candidate in development, thereby delaying or ceasing development of such program or product candidate in development; (iv) a collaborator with development or commercialization obligations may not commit sufficient financial or human resources to the development, marketing, distribution or sale of a product, or may otherwise fail in development or commercialization efforts; (v) a collaborator with manufacturing responsibilities may encounter regulatory, resource or quality issues and be unable to meet demand requirement; (vi) a collaborator could independently develop, or develop with unrelated parties, products that compete directly or indirectly with our product candidates; (vii) a collaborator may exercise its rights under the agreement to discontinue our collaboration; (viii) a dispute may arise between us and a collaborator concerning the development or commercialization of a product candidate, resulting in a delay in milestones, royalty payments, or discontinuation of a program and possibly resulting in costly litigation or arbitration that may divert management attention and resources; (ix) a collaborator may not adequately protect the intellectual property rights associated with a product candidate; (x) a collaborator may use our proprietary information or intellectual property in such a way as to expose us actual or threatened litigation from a third party, patent office proceedings or other risks that could jeopardize or invalidate our intellectual property or proprietary information or expose us to potential liability; and (xi) a collaborator may own or co-own, or have a license to use, intellectual property rights associated with a product candidate that results from our collaborating with them, and in such cases, we would not have the exclusive right to commercialize such intellectual property rights. If our potential collaborators do not perform in the manner we expect or fulfill their responsibilities in a timely manner, or at all, the development, regulatory and commercialization process could be delayed or discontinued or otherwise be unsuccessful. Conflicts between us and our collaborators may arise. In the event of discontinuation of one or more of our collaboration agreements, it may become necessary for us to assume the responsibility for any such product candidates at our own expense or seek new collaborators. In that event, we likely would be required to limit the size and scope of one or more of our independent programs or increase our expenditures and seek additional funding, which may not be available on acceptable terms or at all, and our business may be harmed. (v) 54 Table of Contents We rely on third parties to conduct our preclinical studies and clinical trials. We do not have the ability to conduct all aspects of our preclinical testing or any future clinical trials ourselves. We are dependent on third parties to conduct the preclinical studies for our product candidates and will depend on third parties to conduct any future clinical trials for our product candidates, and therefore the timing of the initiation and completion of these trials and studies is reliant on third parties and may occur at times substantially different from our estimates or expectations. In the case of clinical trials, we expect to rely on CROs and third-party collaborators to conduct any future clinical trials in accordance with our clinical protocols and regulatory requirements. We expect our CROs, investigators and third-party collaborators will play a significant role in the conduct of these trials and subsequent collection and analysis of data. There is no guarantee that any CROs, investigators or the other third-party collaborators on which we rely for administration and conduct of our future clinical trials will devote adequate time and resources to such trials or perform as contractually required. If any of these third parties fails to meet expected deadlines, fails to adhere to our clinical protocols, fails to meet regulatory requirements or otherwise performs in a substandard manner, any future clinical trials may be extended, delayed or terminated. If our current or any of our future clinical trial sites terminates for any reason, we may lose all of the information on subjects enrolled in any such clinical trials. If we cannot contract with acceptable third parties on commercially reasonable terms, or if these third parties do not carry out their contractual duties, satisfy legal and regulatory requirements for the conduct of preclinical studies or clinical trials or meet expected deadlines, our clinical development programs could be delayed or discontinued. In all events, we are responsible for ensuring that each of our preclinical studies, and our future clinical trials are conducted in accordance with the general investigational plan and protocols for the study or trial. The FDA requires clinical trials to be conducted in accordance with current GCP, including for conducting, recording and reporting the results of clinical trials to assure that data and reported results are credible and accurate and that the rights and confidentiality of clinical trial participants are protected. Our reliance on third parties that we do not control does not relieve us of these responsibilities and requirements, and any failure to satisfy these responsibilities and requirements, whether caused by us or by third parties upon whom we rely, could have a material adverse effect on our business, financial condition, results of operations and prospects. Because we rely on third-party manufacturing and supply partners, our supply of research and development, preclinical and clinical development materials may become limited or interrupted or may not be of satisfactory quantity or quality. We rely on third-party supply and manufacturing partners to manufacture and supply the materials for our research and development and preclinical and clinical study supplies. We do not own manufacturing facilities or supply sources for such materials. There can be no assurance that our supply of research and development, preclinical and clinical development biologics and other materials will not be limited, interrupted or restricted in certain geographic regions, be of satisfactory quality or continue to be available at acceptable prices. Replacement of a third-party manufacturer could require significant effort, cost and expertise because there may be a limited number of qualified replacements. The manufacturing process for a product candidate is subject to FDA and foreign regulatory authority review. Suppliers and manufacturers must meet applicable manufacturing requirements and undergo rigorous facility and process validation tests required by regulatory authorities in order to comply with regulatory standards, such as cGMP. In the event that any of our suppliers or manufacturers fails to comply with such requirements or to perform its obligations to us in relation to quality, timing or otherwise, or if our supply of components or other materials becomes limited or interrupted for other reasons, we may be forced to manufacture the materials ourselves or enter into an agreement with another third party, which would be costly and delay any future clinical trials. In some cases, the technical skills or technology required to manufacture our product candidates may be unique or proprietary to the original manufacturer and we may have difficulty, or there may be contractual restrictions prohibiting us from, transferring such skills or technology to another third party. These factors increase our reliance on our manufacturers and may require us to obtain a license from a manufacturer in order to have another third-party manufacturer our product candidates. If we are required to change manufacturers for any reason, we will be required to verify that the new manufacturer maintains facilities and procedures that comply with quality standards and with all applicable regulations and guidelines of the FDA and comparable foreign regulatory authorities. The delays and costs associated with the verification of a new manufacturer could increase our costs and delay the development of our product candidates. We expect to continue to rely on third-party manufacturers for preclinical and clinical grade product candidates and if we receive regulatory approval for any product candidate. To the extent that we have existing, or enter into future, manufacturing arrangements with third parties, we will depend on these third parties to perform their obligations in a timely manner consistent with contractual and regulatory requirements, including those related to quality control and assurance. If we are unable to obtain or maintain third-party manufacturing for product candidates, or to do so on commercially reasonable terms, we may not be able to develop and commercialize our product candidates successfully. Our or a third party's failure to execute on our manufacturing requirements could adversely affect our business in a number of ways, including: (i) an inability to conduct necessary preclinical studies to progress our product candidates to clinical trials; (ii) an inability to initiate or continue any future clinical trials of product candidates under development; (iii) a delay in submitting regulatory applications, or receiving regulatory approvals, for product candidates; (iv) a loss of the cooperation of a collaborator; (v) a subjecting our product candidates to additional inspections by regulatory authorities; (vi) a requirements to cease distribution or to recall batches of our product candidates; and (vii) in the event of approval to market and commercialize a product candidate, an inability to meet commercial demands for our products. Our third-party manufacturers may be subject to damage or interruption from, among other things, events such as the COVID-19 pandemic, fire, natural or man-made disaster, power loss, telecommunications failure, unauthorized entry, computer viruses, denial-of-service attacks, acts of terrorism, human error, vandalism or sabotage, financial insolvency, bankruptcy and similar events. We and our licensees or collaborators may disagree over our right to receive payments under any potential collaboration agreements with them, potentially resulting in costly litigation and loss of reputation. Our ability to receive payments under any out-license and collaboration agreements depends on our ability to clearly delineate our rights under those agreements. We have licensed and may license additional portions of our intellectual property to our collaborators with the intent that our collaborators will develop product candidates based on our dRNAi or other technology to address specific conditions. However, a collaborator may use our intellectual property without our permission, dispute our ownership of intellectual property rights, or argue that our intellectual property does not cover, or add value to, any product candidates they develop. If a dispute arises, it may result in costly patent office procedures and litigation, and our collaborator may refuse to pay us while the dispute is ongoing. Furthermore, regardless of any resort to legal action, a dispute with a collaborator over intellectual property rights may damage our relationship with that collaborator and may also harm our reputation. 56 Table of Contents in the industry. Even if we are entitled to payments from our collaborators, we may not actually

receive these payments, or we may experience difficulties in collecting the payments to which we believe we are entitled. After our collaborators launch commercial products containing our licensed traits, we will need to rely on the good faith of our collaborators to report to us the sales they earn from these products and to accurately calculate the payments we are entitled to, a process that will involve complicated and difficult calculations. Although we seek to address these concerns in our license and collaboration agreements by reserving our right to audit financial records, such provisions may not be effective. We have only limited experience in regulatory affairs and intend to rely on consultants and other third parties for regulatory matters, which may affect our ability or the time we require to obtain necessary regulatory approvals. We have limited experience in filing and prosecuting the applications necessary to gain regulatory approvals for gene therapy or ddsRNAi product candidates. Moreover, the product candidates that are likely to result from our development programs are based on novel technologies that have not been extensively tested in humans. The regulatory requirements governing these types of product candidates may be less well defined or more rigorous than for conventional products. As a result, we may experience a longer regulatory process in connection with obtaining regulatory approvals of any products that we develop. We intend to rely on independent consultants for purposes of our regulatory compliance and product development and approvals in the United States and elsewhere. Any failure by our consultants to properly advise us regarding, or properly perform tasks related to, regulatory compliance requirements could compromise our ability to develop and seek regulatory approval of our product candidates. Our reliance on third parties requires us to share our trade secrets, which increases the possibility that a competitor will discover them or that our trade secrets will be misappropriated or disclosed. Because we rely on third parties to manufacture our product candidates, and because we collaborate with various organizations and academic institutions on the advancement of our technology and product candidates, we may, at times, share trade secrets with them. We seek to protect our proprietary technology in part by entering into confidentiality agreements and, if applicable, material transfer agreements, collaborative research agreements, consulting agreements or other similar agreements with our collaborators, advisors, employees and consultants prior to beginning research or disclosing proprietary information. These agreements typically limit the rights of the third parties to use or disclose our confidential information, such as trade secrets. Despite these contractual provisions, the need to share trade secrets and other confidential information increases the risk that such trade secrets become known by potential competitors, are inadvertently incorporated into the technology of others, or are disclosed or used in violation of these agreements. Given that our proprietary position is based, in part, on our know-how and trade secrets, discovery by a third party of our trade secrets or other unauthorized use or disclosure would impair our intellectual property rights and protections in our product candidates. In addition, these agreements typically restrict the ability of our collaborators, advisors, employees and consultants to publish data potentially relating to our trade secrets. Our academic collaborators typically have rights to publish data, provided that we are notified in advance and may delay publication for a specified time in order to secure our intellectual property rights arising from the collaboration. In other cases, publication rights are controlled exclusively by us or we may share these rights with other parties. Despite our efforts to protect our trade secrets, our competitors may discover our trade secrets, either through breach of these agreements, independent development or publication of information including our trade secrets in cases where we do not have proprietary or otherwise protected rights at the time of publication. A 57 Table of Contents Risks Related to Commercialization of Our Product Candidates We have not entered into agreements with any third-party manufacturers to support commercialization of our product candidates. We have not yet secured manufacturing capabilities for commercial quantities of our product candidates or established facilities in the desired locations to support commercialization of our product candidates. We intend to rely on third-party manufacturers for commercialization, but have not entered into any agreements with such manufacturers to support our product candidates currently in development. We may be unable to negotiate agreements with third-party manufacturers to support our commercialization activities on commercially reasonable terms. We may encounter technical or scientific issues related to manufacturing or development that we may be unable to resolve in a timely manner or with available funds. Currently, we do not have the capacity to manufacture our product candidates on a commercial scale. In addition, our product candidates are novel, and only one manufacturer currently has experience producing our product candidates on a large scale. If we are unable to engage manufacturing partners to produce our product candidates on a larger scale on reasonable terms, our commercialization efforts will be harmed. Even if we timely develop a manufacturing process and successfully transfer it to the third-party manufacturers of our product candidates, if such third-party manufacturers are unable to produce the necessary quantities of our product candidates, or do so in compliance with cGMP or with pertinent foreign regulatory requirements, and within our planned time frame and cost parameters, the development and sales of our product candidates, if approved, may be impaired. In some jurisdictions, approval of the manufacturer may be required. There is no guarantee such approval can be obtained. If we are unable to enter into agreements with third parties to commercialize our product candidates or establish sales and marketing capabilities to market and sell our product candidates, we may be unable to generate any revenues. We currently have no sales and marketing organization and have no experience selling and marketing pharmaceutical products. To successfully commercialize any product candidates that may be approved, we will need to develop these capabilities, either through our relationships with collaborators or our own. We may seek to enter into collaborations with other entities to utilize their marketing and distribution capabilities, but we may be unable to enter into marketing agreements on favorable terms, if at all. If our future collaborators do not commit sufficient resources to commercialize our future products, if any, and we are unable to develop the necessary marketing capabilities on our own, we will be unable to generate sufficient product revenue to sustain our business. The establishment and development of our own sales force or the establishment of a contract sales force to market any products we may develop will be expensive and time-consuming and could delay any product launch. Moreover, we cannot be certain that we will be able to successfully develop this capability. We will be competing with many companies that currently have extensive and well-funded marketing and sales operations to recruit, hire, train and retain marketing and sales personnel. We also face competition in our search for third parties to assist us with the sales and marketing efforts of our product candidates. Without an internal team or the support of a third party to perform marketing and sales functions, we may be unable to compete successfully against these more established companies. Physicians, patients, third-party payers or others in the medical community may not be receptive to our product candidates, and we may not generate any future revenue from the sale or licensing of our product candidates. Even if we obtain approval for a product candidate, we may not generate or sustain revenue from sales of the product if the product cannot be sold at a competitive cost or if it fails to achieve market acceptance by physicians, patients, third-party payers or others in the medical community. These market participants may be hesitant to adopt a novel treatment based on ddsRNAi or silence and replace technology, and we may not be able A 58 Table of Contents to convince the medical community and third-party payers to accept and use, or to provide favorable reimbursement for, any product candidates developed by us or our existing or future collaborators. Market acceptance of our product candidates will depend on, among other factors: A A A A the safety and efficacy of our product candidates; A A A A our ability to offer our products for sale at competitive prices; A A A A the relative convenience and ease of administration of our product candidates; A A A A the prevalence and severity of any adverse side effects associated with our product candidates; A A A A the terms of any approvals and the countries in which approvals are obtained; A A A A limitations or warnings contained in any labeling approved by the FDA or comparable foreign regulatory authorities; A A A A conditions upon the approval imposed by FDA or comparable foreign regulatory authorities, including, but not limited to, a REMS; A A A A the willingness of patients to try new treatments and of physicians to prescribe these treatments; A A A A the availability of government and other third-party payer coverage and adequate reimbursement; and A A A A the availability of alternative effective treatments for the disease indications our product candidates are intended to treat and the relative risks, benefits and costs of those treatments. Since we are focused on the emerging therapeutic modality of ddsRNAi, and silence and replace these risks may increase if new competitors are able to market ddsRNAi-based therapeutics or silence and replace-based therapeutics or if these treatments become less favored in the commercial marketplace. In addition, we believe that one of the benefits of our ddsRNAi and silence and replace technologies is the expected length of time of the effects. If our treatments do not have a long-term effect after administration, such a development would likely significantly and adversely affect market acceptance of our product candidates, if approved. Additional risks apply in relation to any disease indications we pursue which are classified as rare diseases and allow for orphan drug designation by regulatory agencies in major commercial markets, such as the United States or European Union. If pricing is not approved or accepted in the market at an appropriate level for any approved product for which we pursue and receive an orphan drug designation, such product may not generate enough revenue to offset costs of development, manufacturing, marketing and commercialization despite any benefits received from the orphan drug designation, such as market exclusivity, for a period of time. Orphan exclusivity could temporarily delay or block approval of one of our products if a competitor obtains orphan drug designation for its product first. However, even if we obtain orphan exclusivity for one of our products upon approval, our exclusivity may not block the subsequent approval of a competitive product that is shown to be clinically superior to our product. Market size is also a variable in disease indications not classified as rare. Our estimates regarding potential market size for any indication may be materially different from what we discover to exist at the time we commence commercialization, if any, for a product, which could result in significant changes in our business plan and have a material adverse effect on our business, financial condition, results of operations and prospects. We face competition from entities that have developed or may develop product candidates for our target disease indications, including companies developing novel treatments and technology platforms based on modalities and technology similar to ours. The development and commercialization of pharmaceutical products is highly competitive. We compete with a variety of multinational pharmaceutical companies and specialized biotechnology companies, as well as technology being developed at universities and other research institutions. Our competitors have developed, are A 59 Table of Contents developing or could develop product candidates and processes competitive with our product candidates. Competitive therapeutic treatments include those that have already been approved and accepted by the medical community, patients and third-party payers, and any new treatments that enter the market. There may be a significant number of products that are currently under development, and may become commercially available in the future, for the treatment of conditions for which we are developing, and may in the future try to develop, product candidates. This increasingly competitive landscape may compromise the development of our product candidates. We are aware of multiple companies that are working in the field of RNAi therapeutics, including Alnylam, Arbutus, and Arrowhead. Some of our current product candidates, if approved, would compete with approved and currently marketed treatments. In addition, our ddsRNAi-based product candidates would compete with antisense and other RNA-based pharmaceutical products currently under development. Like RNAi therapeutics, antisense products target mRNA with the objective of suppressing the activity of specific genes. The development of antisense products is more advanced than that of RNAi therapeutics, and antisense technology may become the preferred technology for products that target mRNAs. Many of our competitors have significantly greater financial, technical, manufacturing, marketing, sales and supply resources and experience than we have. If we successfully obtain approval for any product candidate, we will face competition based on many different factors, including the safety and effectiveness of our products, the ease with which our products can be administered and the extent to which patients accept relatively new routes of administration, the timing and scope of regulatory approvals for these products, the availability and cost of manufacturing, marketing and sales capabilities, price, reimbursement coverage and patent position. Competing products could present superior treatment alternatives, including by being more effective, safer, less expensive or marketed and sold more effectively than any products we may develop. Competitive products may make any products we develop obsolete or non-competitive before we recover the expense of developing and commercializing our product candidates. Such competitors could also recruit our employees, which could negatively impact our level of expertise and our ability to execute our business plan. A variety of risks outside of our control associated with international operations could adversely affect our business. If any of our product candidates are approved for commercialization, it is our current intention to market them on a worldwide basis, either alone or in collaboration with others. In addition, we conduct development activities in various jurisdictions throughout the world. We expect that we will be subject to additional risks related to engaging in international operations, including: A A A A different regulatory requirements for approval of biopharmaceutical products in foreign countries; A A A A reduced protection for intellectual property rights; A A A A unexpected changes in tariffs, trade barriers and regulatory requirements; A A A A economic weakness, including inflation, or political instability in particular foreign economies and markets; A A A A compliance with tax, employment, immigration and labor laws for employees living or traveling abroad; A A A A foreign currency fluctuations, which could result in increased operating expenses and reduced revenue, and other obligations incident to doing business in another country; A 60 Table of Contents A A A A workforce uncertainty in countries where labor unrest is more common than in Australia or the United States; A A A A production shortages resulting from any events affecting raw material supply or manufacturing capabilities abroad; and A A A A business interruptions resulting from geopolitical actions, including war and terrorism, natural disasters, including earthquakes, typhoons, floods and fires and disease pandemics and epidemics. The insurance coverage and reimbursement status of newly approved products is uncertain. The availability of coverage and adequate reimbursement by governmental and private payers is essential for most patients to be able to afford expensive treatments. Sales of our product candidates will depend substantially, both in the United States and abroad, on the extent to which the costs of our product candidates will be paid by health maintenance, managed care, pharmacy benefit and similar healthcare management organizations, or reimbursed by third-party payers, and there have been increasing efforts by governmental and other third-party payers, in the United States and abroad, to cap or reduce healthcare costs. If reimbursement is not available, or is available only to limited levels, we may not be able to successfully commercialize our product candidates. Even if coverage is provided, the reimbursement amounts approved by third-party payers may not be high enough to allow us to establish or maintain pricing sufficient to realize a return on our investment. There is significant uncertainty related to the insurance coverage and reimbursement of newly approved products. In the United States, the principal decisions about reimbursement for new medicines are typically made by the Centers for Medicare & Medicaid Services, or CMS, an agency within the U.S. Department of Health and Human Services, as CMS decides whether and to what extent a new medicine will be covered and reimbursed under Medicare. Private payers tend to follow CMS to a substantial degree. It is difficult to predict what CMS will decide with respect to reimbursement for fundamentally novel products such as ours, as there is no body of established practices and precedents for these new products. The intended use of a biopharmaceutical product by a physician can also affect pricing. For example, CMS could initiate a National Coverage Determination administrative procedure, by which the agency determines which uses of a therapeutic product would and would not be reimbursable under Medicare. This determination process can be lengthy, thereby creating a long period during which the future reimbursement for a particular product may be uncertain. Outside the United States, international operations are generally subject to extensive governmental price controls and other market regulations, and we believe the increasing emphasis on cost-containment initiatives in Europe, Canada and other countries is likely to put pressure on the pricing and usage of any of our product candidates that may be approved for marketing in the future. In many countries, the prices of medical products are subject to varying price control mechanisms as part of national health systems. In general, the prices of medicines under such systems can be substantially lower than in the United States. Other countries allow companies to fix their own prices for medicines, but monitor and control company profits. In some countries, we or our collaborators may be required to conduct a clinical trial or other studies that compare the cost-effectiveness of our product candidates to other available therapies in order to obtain or maintain reimbursement or pricing approval. Additional foreign price controls or other changes in pricing regulation could restrict the amount that we are able to charge for our product candidates. Accordingly, in markets outside the United States, the reimbursement for our products may be reduced compared with the United States and may be insufficient to generate commercially reasonable revenue and profits. In the United States, the Patient Protection and Affordable Care Act, as amended by the Health Care Education Reconciliation Act, each enacted in March 2010, as amended, or the ACA, greatly expanded health insurance coverage in the United States, but has also been the target of litigation and Congressional reform efforts since its adoption, including unsuccessful efforts to seek repeal of the entire ACA. While efforts to strike down the ACA A 61 Table of Contents in the courts currently seem stalled, uncertainty regarding the future of the ACA remains, including with respect to legislative efforts. Any significant efforts at the federal or state levels to reform the healthcare system by changing the way healthcare is provided or funded A including through the expansion of Medicare to larger sections of the population A could have a material impact on our business. In addition, the ACA, and similar laws, may cause such organizations to limit both coverage and level of reimbursement for new products approved and, as a result, they may not cover or provide adequate payment for our product candidates. For example, other legislative changes adopted since the ACA was enacted ACA may cause such organizations to limit both coverage and level of reimbursement for new products approved and, as a result, they may not cover or provide adequate payment for our product candidates. In addition, other legislative changes have been adopted since the ACA was enacted. These changes included aggregate reductions to Medicare payments to providers of up to 2% A per fiscal year effective April 2013 that, due to subsequent legislative amendments to the statute, will stay in effect through 2029 unless additional Congressional action is taken. Note, however, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), which was signed into law on March 27, 2020, designed to provide financial support and resources to individuals and businesses affected by the COVID-19 pandemic, suspended the 2% Medicare sequester from

May 1, 2020 through December 31, 2020, and extended the sequester by one year, through 2030. On December 14, 2018, a Texas U.S. District Court Judge ruled that the ACA is unconstitutional in its entirety because the individual mandate¹ was repealed by Congress as part of the 2017 Cuts and Jobs Act (the "Tax Act"). Additionally, on December 18, 2019, the U.S. Court of Appeals for the 5th Circuit upheld the District Court ruling that the individual mandate was unconstitutional and remanded the case back to the District Court to determine whether the remaining provisions of the ACA are invalid as well. On March 2, 2020, the United States Supreme Court granted the petitions for writs of certiorari to review this case, although it is unclear when the Supreme Court will make a decision. It is also unclear how such litigation and other efforts to repeal and replace the ACA will impact the ACA and our business. In addition, other legislative changes have been proposed and adopted in the United States since the ACA was enacted. In January 2013, former President Obama signed into law the American Taxpayer Relief Act of 2012, which, among other things, reduced Medicare payments to several providers, and increased the statute of limitations period for the government to recover overpayments to providers from three to five years. This law may result in additional reductions in Medicare and other healthcare funding, which could have a material adverse effect on customers for our product candidates, if approved, and accordingly, our financial operations. We expect to experience pricing pressures in connection with the sale of any of our product candidates due to the trend toward managed healthcare, value and risk-based payment arrangements that put healthcare providers at direct financial risk for the healthcare resources used to care for patient populations and additional legislative changes. The downward pressure on healthcare costs in general, particularly prescription pharmaceutical products and surgical procedures and other treatments, has become very intense. As a result, increasingly high barriers are being erected to the entry of new products. We cannot predict what healthcare reform initiatives may be adopted in the future. Further federal, state and foreign legislative and regulatory developments are likely, and we expect ongoing initiatives to increase pressure on biopharmaceutical product pricing. Such reforms could depress pricing for any product candidates that we may successfully develop and for which we may obtain regulatory approval and may negatively affect our overall financial condition and ability to develop additional product candidates. Changes in U.S. tax law may materially adversely affect our financial condition, results of operations and cash flows. The rules dealing with U.S. federal, state, and local income taxation are constantly under review by persons involved in the legislative process and by the Internal Revenue Service and the U.S. Treasury Department. Changes to tax laws (which changes may have retroactive application) could adversely affect us or holders of our 62 Table of Contents common stock, warrants and pre-funded warrants. In recent years, many such changes have been made and changes are likely to continue to occur in the future. Future changes in U.S. tax laws could have a material adverse effect on our business, cash flow, financial condition or results of operations. We urge our investors to consult with their legal and tax advisors regarding the implications of potential changes in U.S. tax laws on an investment in our common stock, warrants and pre-funded warrants. Our relationships with third-party payers, healthcare professionals and customers in the United States and elsewhere may be subject to anti-kickback, fraud and abuse, false claims, transparency, health information privacy and security and other healthcare laws and regulations, which could expose us to significant penalties. Our relationships with third-party payers, healthcare professionals and customers may expose us to broadly applicable fraud and abuse and other healthcare laws and regulations, including, without limitation, the federal Anti-Kickback Statute and the federal False Claims Act, that may constrain the business or financial arrangements and relationships through which we sell, market and distribute any biopharmaceutical products for which we obtain marketing approval. In addition, we may be subject to transparency laws and patient privacy regulation by the federal government and by the U.S. states and foreign jurisdictions in which we conduct our business. The applicable federal, state and foreign healthcare laws and regulations that may affect our ability to operate include, but are not limited to, the following: 63 Table of Contents the federal Anti-Kickback Statute, which prohibits, among other things, persons and entities from knowingly and willfully soliciting, offering, receiving or providing remuneration, directly or indirectly, in cash or in kind, to induce or reward, or in return for, either the referral of an individual for, or the purchase, order or recommendation of, any good or service, for which payment may be made under federal and state healthcare programs such as Medicare and Medicaid; 64 Table of Contents a federal civil and criminal false claims laws and civil monetary penalty laws, including the federal False Claims Act, which impose criminal and civil penalties, including civil whistleblower or qui tam actions, against individuals or entities for knowingly presenting, or causing to be presented, to the federal government, including the Medicare and Medicaid programs, claims for payment that are false or fraudulent or making a false statement to avoid, decrease or conceal an obligation to pay money to the federal government; 65 Table of Contents the federal Health Insurance Portability and Accountability Act of 1996, or HIPAA, which imposes criminal and civil liability for, among other things, executing a scheme to defraud any healthcare benefit program or making false statements relating to healthcare matters; 66 Table of Contents HIPAA, as amended by the Health Information Technology for Economic and Clinical Health Act of 2009, or HITECH, and their respective implementing regulations, which impose obligations on covered healthcare providers, health plans and healthcare clearinghouses, as well as their business associates that create, receive, maintain or transmit individually identifiable health information for or on behalf of a covered entity, with respect to safeguarding the privacy, security and transmission of individually identifiable health information; 67 Table of Contents the federal Open Payments program, created under the ACA, and its implementing regulations, which requires certain manufacturers of drugs, devices, biologics and medical supplies for which payment is available under Medicare, Medicaid or the Children's Health Insurance Program, with specific exceptions, to report annually to the CMS information related to payments or other transfers of value made to physicians, and applicable group purchasing organizations to report annually to CMS ownership and investment interests held by the physicians and their immediate family members by the 90th day of each subsequent calendar year, and disclosure of such information will be made by CMS on a publicly available website; and 68 Table of Contents analogous state and foreign laws and regulations, such as state anti-kickback and false claims laws, which may apply to sales or marketing arrangements and claims involving healthcare items or services reimbursed by non-governmental third-party payers, including private insurers; state and foreign laws 69 Table of Contents that require biopharmaceutical or biotechnology companies to comply with the industry voluntary compliance guidelines and the relevant compliance guidance promulgated by the federal government or otherwise restrict payments that may be made to healthcare providers; state and foreign laws that require biopharmaceutical or biotechnology manufacturers to report information related to payments and other transfers of value to physicians and other healthcare providers or marketing expenditures; and state and foreign laws governing the privacy and security of health information in certain circumstances, many of which differ from each other in significant ways and often are not preempted by HIPAA, thus complicating compliance efforts. Efforts to ensure that our business arrangements with third parties will comply with applicable healthcare laws and regulations may involve substantial costs. It is possible that governmental authorities will conclude that our business practices may not comply with current or future statutes, regulations or case law involving applicable fraud and abuse or other healthcare laws and regulations. If our operations are found to be in violation of any of these laws or any other governmental regulations that may apply to us, we may be subject to significant civil, criminal and administrative penalties, including, without limitation, damages, fines, disgorgement, imprisonment, exclusion from participation in government healthcare programs, such as Medicare and Medicaid, and the curtailment or restructuring of our operations, which could have a material adverse effect on our business. If any of the physicians or other healthcare providers or entities with whom we expect to do business is found not to be in compliance with applicable laws, they may be subject to criminal, civil or administrative sanctions, including exclusions from participation in government healthcare programs, which could also materially affect our business. Negative public opinion and increased regulatory scrutiny of gene therapy and genetic research may damage public perception of our product candidates or compromise our ability to conduct our business or obtain regulatory approvals for our product candidates. Gene therapy remains a novel technology and no gene therapy product utilizing ddRNAi or silence and replace has been approved to date in the United States. Public perception may be influenced by claims that gene therapy is unsafe, and gene therapy may not gain the acceptance of the public or the medical community. In particular, our success will depend upon physicians specializing in the treatment of those diseases that our product candidates target prescribing treatments that involve the use of our product candidates in lieu of, or in addition to, existing treatments they are already familiar with and for which greater clinical data may be available. More restrictive government regulations or negative public opinion would have a negative effect on our business or financial condition and may delay or impair the development and commercialization of our product candidates or demand for any products we may develop. Our product candidates, including our viral delivery systems, could produce adverse events. Adverse events in our clinical trials or following approval of any of our product candidates, even if not ultimately attributable to our product candidates, could result in increased governmental regulation, unfavorable public perception, potential regulatory delays in the testing or approval of our product candidates, stricter labeling requirements for those product candidates that are approved and a decrease in demand for any such product candidates. Risks Related to Our Business Operations We may not successfully engage in strategic transactions or enter into new collaborations, which could adversely affect our ability to develop and commercialize product candidates, impact our cash position, increase our expenses and present significant distractions to our management. From time to time, we may consider additional strategic transactions, such as collaborations, acquisitions, asset purchases or sales and out- or in-licensing of product candidates or technologies. In particular, we will evaluate and, if strategically attractive, seek to enter into additional collaborations, including with major biotechnology or pharmaceutical companies. The competition for collaborators is significant, and the negotiation process is time-consuming and complex. A new collaboration may be on terms that are not optimal for us and we may not be to 64 Table of Contents maintain any new or existing collaboration if, for example, development or approval of a product candidate is delayed, sales of an approved product candidate do not meet expectations or the collaborator discontinues the collaboration. Any such collaboration, or other strategic transaction, may require us to incur non-recurring or other charges, increase our expenditures, pose significant integration or implementation challenges or disrupt our management or business. These transactions would entail numerous operational and financial risks, including exposure to unknown liabilities, incurrence of substantial debt or dilutive issuances of equity securities to pay transaction consideration or costs, higher than expected collaboration, acquisition or integration costs, write-downs of assets or goodwill or impairment charges, increased amortization expenses, difficulty and cost in facilitating the collaboration or combining the operations and personnel of any acquired business, impairment of relationships with key suppliers, manufacturers or customers of any acquired business due to changes in management and ownership and the inability to retain key employees of any acquired business. Accordingly, although there can be no assurance that we will undertake or successfully complete any additional transactions of the nature described above, any transactions that we do complete may be subject to the foregoing or other risks and have a material adverse effect on our business, results of operations, financial condition and prospects. Conversely, any failure to enter any collaboration or other strategic transaction that would be beneficial to us could delay and make more expensive the development and potential commercialization of our product candidates and have a negative impact on the competitiveness of any product candidate that reaches market. Any inability to attract and retain qualified key management and technical personnel would impair our ability to implement our business plan. Our success largely depends on the continued service of key management and other specialized personnel, including Dr. A. Jerel Banks (Chief Executive Officer) and Ms. A. Megan Boston (Executive Director). The loss of one or more members of our management team or other key employees or advisors, if not adequately replaced, could delay or increase the cost of our research and development programs and materially harm our business, financial condition, results of operations and prospects. The relationships that our key managers have cultivated within our industry make us particularly dependent upon their continued employment with us. We are dependent on the continued service of our technical personnel because of the highly technical nature of our product candidates and the specialized nature of the regulatory approval process for our product candidates. Because our management team and key employees are not obligated to provide us with continued service, they could terminate their employment with us at any time without penalty. We do not maintain key person life insurance policies on any of our management team members or key employees. Our future success will depend in large part on our continued ability to attract and retain other highly qualified scientific, technical and management personnel, as well as personnel with expertise in clinical testing, manufacturing, governmental regulation and commercialization. We face competition for personnel from other companies, universities, public and private research institutions, government entities and other organizations. Our collaborations with outside scientists and consultants may be subject to restriction and change. We work with medical experts, chemists, biologists and other scientists at academic and other institutions, and consultants who assist us in our research, development and regulatory efforts, including the members of our scientific advisory board. In addition, these scientists and consultants have provided, and we expect that they will continue to provide, valuable advice regarding our programs and regulatory approval processes. These scientists and consultants are not our employees and may have other commitments that would limit their future availability to us. If a conflict of interest arises between their work for us and their work for another entity, we may lose their services. In addition, we are limited in our ability to prevent them from establishing competing businesses or developing competing products. For example, if a key scientist acting as a principal investigator in any of our future clinical 65 Table of Contents trials identifies a potential product or compound that is more scientifically interesting to his or her professional interests, his or her availability to remain involved in any future clinical trials could be restricted or eliminated. We may experience difficulties in managing our growth and expanding our operations. We have limited experience in development and commercialization of pharmaceutical products. As our product candidates continue to advance through preclinical studies and any future clinical trials and potentially toward regulatory approval and commercial sale, we will need to expand our development, regulatory, manufacturing and sales capabilities or contract with other organizations to provide these capabilities for us. In the future, we expect to have to manage additional relationships with collaborators or partners, suppliers and other organizations. Our ability to manage our operations and future growth will require us to continue to improve our operational, financial and management controls, reporting systems and procedures. We may not be able to implement improvements to our management information and control systems in an efficient or timely manner and may discover deficiencies in existing systems and controls. Our employees, independent contractors, principal investigators, CROs, consultants and vendors may engage in misconduct or other improper activities, including noncompliance with regulatory standards and insider trading. We are exposed to the risk of fraud or other misconduct by our employees, independent contractors, principal investigators, CROs, consultants, commercial partners and vendors. Misconduct by these parties could include intentional failures to comply with the regulations of the FDA and comparable foreign regulators, provide accurate information to the FDA and comparable foreign regulators, comply with healthcare fraud and abuse laws and regulations in the United States and abroad, report financial information or data accurately or disclose unauthorized activities to us. In particular, sales, marketing and business arrangements in the healthcare industry are subject to extensive laws and regulations intended to prevent fraud, misconduct, kickbacks, self-dealing and other abusive practices. These laws and regulations may restrict or prohibit a wide range of pricing, discounting, marketing and promotion, sales commission, customer incentive programs and other business arrangements. Such misconduct could also involve the improper use of information obtained in the course of any future clinical trials, which could result in regulatory sanctions and cause serious harm to our reputation. We have adopted a code of conduct applicable to all of our employees, but it is not always possible to identify and deter employee misconduct, and the precautions we take to detect and prevent this activity may not be effective in controlling unknown or unmanaged risks or losses or in protecting us from governmental investigations or other actions or lawsuits stemming from a failure to comply with these laws or regulations. If any such actions are instituted against us, and we are not successful in defending ourselves or asserting our rights, those actions could have a significant impact on our business, including the imposition of civil, criminal and administrative penalties, damages, monetary fines, possible exclusion from participation in Medicare, Medicaid and other federal healthcare programs, contractual damages, reputational harm, diminished profits and future earnings, and curtailment of our operations, any of which could adversely affect our ability to operate our business and our results of operations. We could face potential product liability and, if successful claims are brought against us, we may incur substantial liability and costs. The use of our product candidates in clinical trials and the sale of any products for which we may in the future obtain marketing approval exposes us to the risk of product liability claims. Product liability claims might be brought against us by consumers, healthcare providers, pharmaceutical companies or others selling or otherwise coming into contact with our product candidates. There is a risk that our product candidates may induce adverse events. If we cannot successfully defend against product liability claims, we could incur substantial liability and costs. In addition, regardless of merit or eventual outcome, product liability claims may result in: 66 Table of Contents A impairment of our business reputation; A withdrawal of clinical trial participants; A costs due to related litigation; A distraction of management's attention from our primary business; A substantial monetary awards to patients or other claimants; A the inability to commercialize our product candidates; A decreased demand for our product candidates, if approved for commercial sale; and A increased cost, or impairment of our ability, to obtain or maintain product liability insurance coverage. We carry combined general public and products liability (including human clinical trials extension) insurance of \$20 million (per any one occurrence) and \$10 million (per any one occurrence and in the aggregate), respectively. We believe our product liability insurance coverage is sufficient in light of our current clinical programs. However, we may not be able to maintain insurance coverage at a reasonable cost or in sufficient amounts to protect us against losses due to liability. If we obtain marketing approval for any product

candidates, we intend to expand our insurance coverage to include the sale of commercial products, but we may not be able to obtain or maintain product liability insurance on commercially reasonable terms or in adequate amounts. On occasion, large judgments have been awarded against other pharmaceutical companies in class action lawsuits based on pharmaceutical products, or medical treatments that had unanticipated adverse effects. A successful product liability claim or series of claims brought against us could cause the price of our common stock to decline and, if judgments exceed our insurance coverage, could materially and adversely affect our financial position. During the course of treatment, patients may suffer adverse events, including death, for reasons that may be related to our product candidates. Such events could subject us to costly litigation, require us to pay substantial amounts of money to injured patients, delay, negatively impact or end our opportunity to receive or maintain regulatory approval to market our products, or require us to suspend or discontinue our commercialization efforts. Even in a circumstance in which we do not believe that an adverse event is related to our product candidate, the investigation into the circumstance may be time-consuming or inconclusive. These investigations may harm our reputation, delay our regulatory approval process, limit the type of regulatory approvals our product candidates receive or maintain, and compromise the market acceptance of any of our product candidates that may in the future receive regulatory approval. As a result of these factors, a product liability claim, even if successfully defended, could hurt our business and impair our ability to generate revenue. We and our development partners, third-party manufacturers and suppliers use biological materials and may use hazardous materials, and any claims relating to improper handling, storage or disposal of these materials could be time consuming or costly. We and our development partners, third-party manufacturers and suppliers may use hazardous materials, including chemicals and biological agents and compounds that could be dangerous to human health and safety or the environment. Our operations and the operations of our third-party manufacturers and suppliers also produce hazardous waste products. National, state and local laws and regulations in the United States and other countries govern the use, generation, manufacture, storage, handling and disposal of these materials and wastes. Compliance with applicable environmental laws and regulations may be expensive, and current or future environmental laws and regulations may impair our product development and commercialization efforts. In addition, we cannot entirely eliminate the risk of accidental injury or contamination from these materials or wastes. We do not carry specific biological or hazardous waste insurance coverage, and our property, casualty and general liability insurance policies specifically exclude coverage for damages and fines arising from biological or hazardous waste exposure or contamination. Accordingly, in the event of contamination or injury, we could be held liable for damages or be penalized with fines in an amount exceeding our resources, and any future clinical trials, regulatory approvals or product commercialization progress could be suspended. A 67 Table of Contents We may use our limited financial and human resources to pursue a particular research program or product candidate and fail to capitalize on programs or product candidates that may be more profitable or for which there is a greater likelihood of success. Because we have limited resources, we may forego or delay pursuit of opportunities with certain programs or product candidates or for indications that later prove to have greater commercial potential. Our resource allocation decisions may cause us to fail to capitalize on viable commercial products or profitable market opportunities. Our spending on current and future research and development programs for product candidates may not yield any commercially viable products. If we do not accurately evaluate the commercial potential or target market for a particular product candidate, we may relinquish valuable rights to that product candidate through strategic collaboration, licensing or other royalty arrangements in cases in which it would have been more advantageous for us to retain sole development and commercialization rights to such product candidate, or we may allocate internal resources to a product candidate in a therapeutic area in which it would have been more advantageous to enter into a collaboration arrangement. Our internal computer and information technology systems, or those of our collaborators and other development partners, third-party CROs or other contractors or consultants, may fail or suffer security breaches, which could result in a disruption of our product development programs. Despite the implementation of security measures, our internal computer and information technology systems and those of our current and any future CROs and other contractors, consultants and collaborators are vulnerable to damage from computer viruses, cyber-attacks, unauthorized access, natural disasters, terrorism, war and telecommunication and electrical failures. Such events could cause interruptions of our operations. While we have not experienced any material system failure, accident or security breach to date, if such an event were to occur and cause interruptions in our operations, it could result in a disruption of our development programs and our business operations, whether due to a loss of our trade secrets or other similar disruptions. For example, the loss of clinical trial data from ongoing or future clinical trials or data from preclinical studies could result in delays in our regulatory approval efforts and significantly increase our costs to recover or reproduce the data. Likewise, we rely on third parties to manufacture our product candidates and will rely on third parties to conduct future clinical trials, and similar events relating to their computer systems could also have similar consequences to our business. To the extent that any disruption or security breach were to result in a loss of, or damage to, our data or applications, or inappropriate disclosure of confidential or proprietary information, we could incur liability and the further development and commercialization of our product candidates could be delayed and become more expensive. We may face increased cybersecurity risks due to our reliance on internet technology and the number of our employees that are working remotely, which may create additional opportunities for cybercriminals to exploit vulnerabilities. Cyber-attacks, breaches, interruptions or other data security incidents could result in legal claims or proceedings, liability under federal or state laws that protect the privacy of personal information, regulatory penalties, significant remediation costs, disrupt key business operations and divert attention of management and key information technology resources. In the United States, notice of breaches must be made to affected individuals, the U.S. Secretary of the Department of Health and Human Services, or HHS, and for extensive breaches, notice may need to be made to the media or U.S. state attorneys general. Such a notice could harm our reputation and our ability to compete. HHS has the discretion to impose penalties without attempting to resolve violations through informal means. In addition, U.S. state attorneys general are authorized to bring civil actions seeking either injunctions or damages in response to violations that threaten the privacy of state residents. There can be no assurance that we, our collaborators, CROs, vendors, and any other business counterparties will be successful in efforts to detect, prevent, protect against or fully recover systems or data from all breakdowns, service interruptions, attacks or breaches of systems. In addition, we do not maintain standalone cyber-security insurance and have limited insurance coverage in the event of any breach or disruption of our or our collaborators' "CROs", or vendors' "systems", including any unauthorized access or loss of any personal data that we may collect, store or otherwise process. The costs related to significant security breaches or disruptions could be material and exceed A 68 Table of Contents the limits of any insurance coverage we may have. To the extent that any disruption or security breach were to result in a loss of, or damage to, our data or systems, or inappropriate disclosure of confidential or proprietary information, including data related to our personnel, we could incur liability and the further development and commercialization of our product candidates could be delayed and our business and operations could be adversely affected and/or could result in the loss or disclosure of critical or sensitive data, which could result in financial, legal, business or reputational harm to us. Our current laboratory operations are concentrated in one location and any events affecting this location may seriously compromise our ability to operate our business and continue the development of our product candidates. Our current laboratory operations are located in our facility situated in Hayward, California. Any unplanned event, such as flood, fire, explosion, earthquake, extreme weather condition, medical epidemics and pandemics, power shortage, telecommunication failure or other natural or manmade accidents or incidents that result in us being unable to fully utilize the facility, may compromise our ability to operate our business, particularly on a daily basis, cause us financial losses and inhibit or delay our continued development of our product candidates. Loss of access to this facility may result in increased costs, delays in the development of our product candidates or interruption of our business operations. As part of our risk management policy, we maintain insurance coverage at levels that we believe are appropriate for our business. However, in the event of an accident or incident at this facility, we cannot assure you that the amounts of insurance will be sufficient to satisfy any damages and losses. If our facility is unable to operate because of an accident or incident or for any other reason, even for a short period of time, any or all of our research and development programs may be harmed. Any business interruption may have a material adverse effect on our business, financial position, results of operations and prospects. The investment of our cash and cash equivalents is subject to risks which may cause losses and affect the liquidity of these investments. As of June 30, 2024, we had \$50.9 million in cash and cash equivalents. We historically have invested substantially all of our available cash and cash equivalents in cash deposits meeting the criteria of our investment policy, which is focused on the preservation of our capital. These investments are subject to general credit, liquidity, market and interest rate risks. We may realize losses in the fair value of these investments, which would have a negative effect on our financial results. In addition, should our investments cease paying or reduce the amount of interest paid to us, our interest income would suffer. The market risks associated with our investment portfolio may have an adverse effect on our results of operations, liquidity and financial condition. Risks Related to Our Intellectual Property If we are unable to obtain or protect sufficient intellectual property rights related to our product candidates, we may not be able to obtain exclusivity for our product candidates or prevent others from developing similar competitive products. We rely upon a combination of patents, know-how, trade secret protection and confidentiality agreements "both that we own or possess or that are owned or controlled by our licensors and licensed to us" "to protect the intellectual property related to our technology and product candidates. The patent application process, also known as patent prosecution, is expensive and time-consuming, and we and our current or future licensors and licensees may not be able to prepare, file, and prosecute all necessary or desirable patent applications at a reasonable cost or in a timely manner. It is also possible that we or our current licensors or licensees, or any future licensors or licensees, will fail to identify or obtain sufficient protection for patentable aspects of inventions made in the course of development and commercialization activities before it is too late to obtain patent protection on them. Therefore, our patents and patent applications may not be prosecuted and enforced in a manner consistent with the best interests of our business. It is possible that defects of form in the preparation or filing of our patents or patent applications may exist, or may arise in the future, for example A 69 Table of Contents with respect to proper priority claims, inventorship, claim scope, patent term adjustments, etc., although we are unaware of any such defects. If we or our current licensors or licensees, or any future licensors or licensees, fail to establish, maintain or protect such patents and other intellectual property rights, such rights may be reduced or eliminated. If our current licensors or licensees, or any future licensors or licensees, are not fully cooperative or disagree with us as to the prosecution, maintenance or enforcement of any patent rights, such patent rights could be compromised. If there are material defects in the form or preparation of our patents or patent applications, such patents or applications may be invalid and unenforceable in circumstances where it is not possible to remedy those material defects. Any of these outcomes could impair our ability to prevent competition from third parties, which may have an adverse impact on our business. The strength of patents in the biotechnology and pharmaceutical field involves complex legal and scientific questions and can be uncertain. The patent applications that we own or in-license may fail to result in issued patents with claims that cover our product candidates in the United States or other jurisdictions. In addition, we cannot guarantee that any patents will issue from any pending or future patent applications owned by or licensed to us. There is no assurance that all of the potentially relevant prior art relating to our patents and patent applications has been found. If such prior art exists, it can invalidate a patent or prevent a patent from issuing from a pending patent application. Even if patents do successfully issue and even if such patents cover our product candidates, third parties may initiate opposition, interference, re-examination, post-grant review, inter parties review, nullification or derivation action in court or before patent offices or similar proceedings challenging the validity, enforceability or scope of such patents, which may result in the patent claims being narrowed or invalidated. Furthermore, even if our patents and patent applications are unchallenged, they may not adequately protect our intellectual property, provide exclusivity for our product candidates or prevent others from designing around our claims. Any of these outcomes could impair our ability to prevent competition from third parties. If the patent applications we hold or have in-licensed with respect to our programs or product candidates fail to issue, or are revoked, if the breadth or strength of our patent protection is threatened, or if our patent portfolio fails to provide meaningful exclusivity for our product candidates, it could dissuade companies from collaborating with us to develop product candidates and threaten our ability to commercialize future products. Any successful opposition to any patents owned by or licensed to us could deprive us of rights necessary for the successful commercialization of any product candidates that we may develop. Further, if we encounter delays in regulatory approvals, the period of time during which we could market a product candidate under patent protection could be reduced. Since patent applications in the United States and most other countries are confidential for a period of time (up to 18 months) after filing, we cannot be certain that we or our licensors were the first to file any patent application related to a product candidate. Furthermore, if third parties have filed such patent applications before March 16, 2013, an interference proceeding in the United States can be initiated by such third parties to determine who was the first to invent any of the subject matter covered by the patent claims of our applications. If third parties have filed such applications on or after March 16, 2013, a derivation proceeding in the United States can be initiated by such third parties to determine whether our invention was derived from theirs. Even where we have a valid and enforceable patent, we may not be able to exclude others from practicing our invention where the other party can show that they used the invention in commerce before our filing date or the other party benefits from a compulsory license. In addition, patents have a limited lifespan. In the United States, and in most other jurisdictions with a patent system, the natural expiration of a patent is generally 20 years after its filing date. Various extensions may be available, but the life of a patent, and the protection it affords, is limited. Even if patents covering our product candidates are obtained, once the patent life has expired for a product, we may be open to competition from competitive medications, including biosimilar or generic medications. This risk is material in light of the length of the development process of our products and lifespan of our current patent portfolio. In addition to the protection afforded by patents, we rely on trade secret protection and confidentiality agreements to protect proprietary know-how that is not patentable or that we elect not to patent, processes for which patents are difficult to enforce and any other elements of our product candidate discovery and A 70 Table of Contents development processes that involve proprietary know-how, information or technology that is not covered by patents. However, trade secrets can be difficult to protect. What constitutes a trade secret and what protections are available for trade secrets varies from state to state in the United States and country by country worldwide. We seek to protect our proprietary technology and processes, in part, by entering into confidentiality agreements with our employees, consultants, scientific advisors and contractors. We also seek to preserve the integrity and confidentiality of our data and trade secrets by measures designed to maintain the physical security of our premises and physical and electronic security of our information technology systems. Security measures may be breached, and we may not have adequate remedies for any breach. In addition, our trade secrets may otherwise become known to or be independently discovered by competitors. Although we expect all of our employees and consultants to assign their inventions to us, and all of our employees, consultants, advisors and any third parties who have access to our proprietary know-how, information or technology to enter into confidentiality agreements, we cannot provide any assurances that all such agreements have been duly executed, that our trade secrets and other confidential proprietary information will not be disclosed or that competitors will not otherwise gain access to our trade secrets or independently develop substantially equivalent information and techniques. Misappropriation or unauthorized disclosure of our trade secrets can be difficult to detect, could impair our competitive position and may have a material adverse effect on our business. Additionally, if the steps taken to maintain our trade secrets are deemed inadequate, we may have insufficient recourse against third parties for misappropriating the trade secret. In addition, others may independently discover our trade secrets and proprietary information. For example, the FDA, as part of its Transparency Initiative, is currently considering whether to make additional information publicly available on a routine basis, including information that we may consider to be trade secrets or other proprietary information, and it is not clear at the present time how the FDA's disclosure policies may change in the future, if at all. Enforcing a claim that a party illegally disclosed or misappropriated a trade secret is difficult, expensive and time-consuming, and the outcome is unpredictable. Further, the laws of some foreign countries such as India and China do not protect proprietary rights to the same extent or in the same manner as the laws of the United States. As a result, we may encounter significant problems in protecting and defending our intellectual property both in the United States and abroad. If we are unable to prevent material disclosure of the non-patented intellectual property related to our technologies to third parties, and there is no guarantee that we will have any such enforceable trade secret protection, we may not be able to establish or maintain a competitive advantage in our markets. We rely on license relationships with a number of third parties for portions of our intellectual property, including platform technology patents relating to our ddRNAi technology. We have in-licensed certain intellectual property from third parties, including technology related to ddRNAi and antisense RNA. In some cases, our licenses to intellectual property are non-exclusive and the licensors may license the technology to our competitors in the same field, which may result in significant competition for us. In other cases, our licenses to intellectual property are exclusive only for a specific field of use (such as human therapeutics), and the licensors retain rights to practice the licensed intellectual property themselves and to grant licenses to third parties in other fields. Such third parties may develop improvements to the licensed intellectual property that are not licensed to us, which could block our ability to continue developing the product candidate covered by the licensed intellectual property, unless we negotiate a license. Such third parties may also disclose competitively sensitive information about the licensed intellectual property that diminishes its value. In other cases, our licenses are for research purposes only. Upon regulatory marketing approval of our product

candidates it may be necessary for us to obtain a broader license in order to commercialize. We cannot guarantee the availability of the broader license or that it can be obtained on commercially reasonable terms. We rely on some of these third party licensors to file and prosecute patent applications and maintain patents and otherwise protect the intellectual property we license. We have not had and do not have primary control over these activities for certain of our patents or patent applications and other intellectual property rights we license, and therefore cannot guarantee that these patents and applications will be prosecuted or enforced in a manner consistent with the best interests of our business. We cannot be certain that such activities by third parties have a 71 Table of Contents been or will be conducted in compliance with applicable laws and regulations or will result in valid and enforceable patents and other intellectual property rights. Additionally, we may not be able to control the publication or other disclosures of research carried out by our licensors relating to technology that could otherwise prove patentable. Pursuant to the terms of some of our license agreements with third parties, some of our third-party licensors have the right, but not the obligation, to control enforcement of our licensed patents or defense of any claims asserting the invalidity of these patents. Even if we are permitted to pursue such enforcement or defense, we will require the cooperation of our licensors, and cannot guarantee that we would receive it and on what terms. We cannot be certain that our licensors will allocate sufficient resources or prioritize their or our prosecution or enforcement of such patents or defense of such claims to protect our interests in the licensed patents. If we cannot obtain patent protection, or enforce existing or future patents against third parties, our competitive position and our financial condition could suffer. If we fail to comply with our obligations in the agreements under which we license intellectual property rights from third parties or otherwise experience disruptions to our business relationships with our licensors, we could lose license rights that are important to our business. We hold rights under license or sublicense agreements with third parties that are important to our business. Under our existing license and sublicense agreements, we are subject to various obligations, including diligence obligations with respect to development and commercialization activities and payment obligations. In spite of our efforts, our licensors may conclude that we have materially breached our obligations under such license agreements and terminate the license agreements, thereby removing or limiting our ability to develop and commercialize product candidates and technology covered by these license agreements. We may need to obtain additional licenses from third parties to advance our research or allow commercialization of our product candidates, such as if we identify new technology that would advance our programs or if an existing license agreement is terminated. We may fail to obtain any of these licenses at a reasonable cost or on reasonable terms, if at all. In that event, we may be required to expend significant time and resources to develop or license replacement technology. If we are unable to do so, we may be unable to develop or commercialize the affected product candidates. In many cases, patent prosecution of our in-licensed technology is controlled solely by the licensor. If our licensors fail to obtain and maintain patent or other protection for the proprietary intellectual property we license from them, we could lose our rights to the intellectual property or our exclusivity with respect to those rights, and our competitors could market competing products using the intellectual property. In some cases, we control the prosecution of patents resulting from licensed technology. In the event we breach any of our obligations related to such prosecution, we may incur significant liability to our licensing partners and the value of the licensed patents may be adversely affected. Licensing of intellectual property is of critical importance to our business and involves complex legal, business and scientific issues and is complicated by the rapid pace of scientific discovery in our industry. Disputes may arise regarding intellectual property subject to a licensing agreement, including: A A A A the scope of rights granted under the license agreement and other interpretation-related issues; A A A A the extent to which our technology and processes infringe on intellectual property of a licensor that is not subject to the licensing agreement; A A A A the sublicensing of patent and other rights under any collaborative relationships we might enter into in the future; A A A A our diligence obligations under the license agreement and what activities satisfy those diligence obligations; A A A A the ownership of inventions and know-how resulting from the joint creation or use of intellectual property by our licensors and us and our partners; and A 72 Table of Contents A A A A the priority of invention of patented technology. If disputes over intellectual property that we have licensed prevent or impair our ability to maintain our current licensing arrangements on acceptable terms, we may be unable to successfully develop and commercialize the affected product candidates. Our results of operations will be affected by the level of royalty payments that we are required to pay to third parties. We are a party to license agreements that require us to remit royalty payments and other payments related to in-licensed intellectual property. Under our in-license agreements, we may pay up-front fees and milestone payments and be subject to future royalties. We cannot precisely predict the amount, if any, of royalties we will owe in the future, and if our calculations of royalty payments are incorrect, we may owe additional royalties, which could negatively affect our results of operations. As our product sales increase, we may, from time to time, disagree with our third-party collaborators as to the appropriate royalties owed, and the resolution of such disputes may be costly, may consume management's time, and may damage our relationship with our collaborators. Furthermore, we may enter into additional license agreements in the future, which may also include royalty, milestone and other payments. The licenses we may grant to our collaborators and other licensees to use our ddRNAi and other technology may be exclusive to the development of product candidates for certain conditions. Some of the out-licenses we may grant to our collaborators to use our ddRNAi and other technology may be exclusive to the development of product candidates for certain conditions, so long as our collaborators comply with certain requirements. That means that once our ddRNAi technology is licensed to a collaborator for a specified condition, we are generally prohibited from developing product candidates for that condition and from licensing the ddRNAi to any third party for that condition. The limitations imposed by these exclusive licenses could prevent us from expanding our business and increasing our development of product candidates with new collaborators, both of which could adversely affect our business and results of operations. Third-party claims of intellectual property infringement may prevent or delay our development and commercialization efforts. Our commercial success depends in part on our avoiding infringement of the patents and proprietary rights of third parties. There is a substantial amount of litigation, both within and outside the United States, involving patent and other intellectual property rights in the biotechnology and pharmaceutical industries, including patent infringement lawsuits, interferences, oppositions and inter parties review proceedings before the USPTO, and corresponding foreign patent offices. Numerous U.S. and foreign issued patents and pending patent applications, which are owned by third parties, exist in the fields in which we are pursuing development candidates. As the biotechnology and pharmaceutical industries expand and more patents are issued, the risk increases that our product candidates may be subject to claims of infringement of the patent rights of third parties. Third parties may assert that we are employing their proprietary technology without authorization. There may be third-party patents or patent applications with claims to materials, formulations, methods of manufacture or methods for treatment related to the use or manufacture of our product candidates. Because patent applications can take many years to issue, there may be currently pending patent applications which may later result in issued patents that our product candidates may be accused of infringing. In addition, third parties may obtain patents in the future and claim that use of our technologies infringes upon these patents. If any third-party patents were held by a court of competent jurisdiction to cover the manufacturing process, methods of use or formulations of any of our product candidates, any DNA constructs formed during the manufacturing process or any final product itself, the holders of any such patents may be able to block our ability to commercialize such product candidate unless we obtained a license under the applicable patents, or until such patents expire. In either case, such a license may not be available on commercially reasonable terms or at all. A 73 Table of Contents Parties making claims against us may obtain injunctive or other equitable relief, which could effectively block our ability to further develop and commercialize one or more of our product candidates. Defense of these claims, regardless of their merit, would involve substantial litigation expense and would be a substantial diversion of management and employee resources from our business. In the event of a successful claim of infringement against us, we may have to pay substantial damages, including treble damages and attorneys' fees for willful infringement, pay royalties, redesign our infringing products or obtain one or more licenses from third parties, which may be impossible or require substantial time and monetary expenditure. Even if a license can be obtained on acceptable terms, the rights may be non-exclusive, which could give our competitors access to the same technology or intellectual property rights licensed to us. If we fail to obtain a required license, we may be unable to effectively market product candidates based on our technology, which could limit our ability to generate revenue or achieve profitability and possibly prevent us from generating revenue sufficient to sustain our operations. We may not be successful in obtaining or maintaining necessary rights to gene therapy product components and processes for our development pipeline through acquisitions and in-licenses. Presently, we have certain rights to intellectual property to develop our current gene therapy product candidates. However, our product candidates may require specific formulations to work effectively and efficiently and rights to such formulations may be held by others. In addition, we may need additional intellectual property rights as we develop future product candidates. In particular, we are aware of a third party patent directed to AAV vectors that expires in 2026. In the event we receive regulatory marketing approval before the expiration date it may be necessary for us to obtain a license to the patent in order to commercialize. We cannot guarantee the availability of the license or that it can be obtained on commercially reasonable terms. We may be unable to acquire or in-license any compositions, methods of use, processes or other third-party intellectual property rights from third parties that we identify on terms that we find acceptable, or at all. The licensing and acquisition of third-party intellectual property rights is a competitive area, and a number of more established companies are also pursuing strategies to license or acquire third-party intellectual property rights that we may consider attractive. These established companies may have a competitive advantage over us due to their size, cash resources and greater clinical development and commercialization capabilities. For example, we sometimes collaborate with U.S. and foreign academic institutions to accelerate our preclinical research or development under written agreements with these institutions. Typically, these institutions provide us with an option to negotiate a license to any of the institution's rights in technology resulting from the collaboration. Regardless of such right of first negotiation for intellectual property, we may be unable to negotiate a license within the specified time frame or under terms that are acceptable to us. If we are unable to do so, the institution may offer the intellectual property rights to other parties, potentially blocking our ability to pursue our program. In addition, companies that perceive us to be a competitor may be unwilling to assign or license rights to us. We also may be unable to license or acquire third-party intellectual property rights on terms that would allow us to make an appropriate return on our investment. If we are unable to successfully obtain rights to required third-party intellectual property rights, our business, financial condition and prospects for growth could suffer. We may be involved in lawsuits to protect or enforce our patents or the patents of our licensors, which could be expensive, time-consuming and unsuccessful, and issued patents covering our product candidates could be found invalid or unenforceable if challenged in court. Competitors may infringe our patents or the patents of our licensors. To counter infringement or unauthorized use, we may be required to file infringement claims, which can be expensive and time-consuming. In addition, in an infringement proceeding, a court may decide that a patent of ours or our licensors is not valid, is unenforceable or is not infringed, or may refuse to stop the other party from using the technology at issue on the A 74 Table of Contents grounds that our patents do not cover the technology in question. An adverse result in any litigation or defense proceedings could put one or more of our patents at risk of being invalidated or interpreted narrowly and could put our patent applications at risk of not issuing. For example, in patent litigation in the United States, defendant counterclaims alleging invalidity or unenforceability are commonplace. Grounds for a validity challenge could be an alleged failure to meet any of several statutory requirements, for example, lack of novelty, obviousness or non-enablement. Grounds for an unenforceability assertion could be an allegation that someone connected with prosecution of the patent withheld relevant information from the USPTO, or made a misleading statement, during prosecution. The outcome following legal assertions of invalidity and unenforceability during patent litigation is unpredictable. With respect to the validity question, for example, we cannot be certain that there is no invalidating prior art, of which we and the patent examiner were unaware during prosecution. Third parties may also raise similar claims before administrative bodies in the United States or abroad, even outside the context of litigation. Such mechanisms include re-examination, post grant review, and equivalent proceedings in foreign jurisdictions, such as opposition proceedings. Such proceedings could result in revocation, amendments to our patent claims or statements being made on the record such that our claims may no longer be construed to cover our product candidates. Outcomes or statements on the record in one country could have a disadvantageous effect on prosecution or enforcement of a patent or patent application in another country. The outcome following legal assertions of invalidity and unenforceability is unpredictable. With respect to the validity question, for example, we cannot be certain that no invalidating prior art exists or that the patent examiner was aware of all material prior art during prosecution. Moreover, in some circumstances, we do not have the right to control the preparation, filing and prosecution of patent applications, or to maintain, enforce or defend the patents, covering technology that we license from third parties. Therefore, these patents and applications may not be prosecuted, enforced and defended in a manner consistent with the best interests of our business. If a defendant were to prevail on a legal assertion of invalidity or unenforceability, we could lose at least part, and perhaps all, of the patent protection on one or more of our products or certain aspects of our platform technology. Such a loss of patent protection could have a material adverse impact on our business. Patents and other intellectual property rights also will not protect our technology if competitors design around our protected technology without legally infringing our patents or other intellectual property rights. Even if resolved in our favor, litigation or other legal proceedings relating to intellectual property claims may cause us to incur significant expenses and could distract our technical and management personnel from their normal responsibilities. In addition, enforcement of a favorable decision by a court can depend on cooperation of a governmental authority which may or may not be available in every jurisdiction. Such litigation or proceedings could substantially increase our operating losses and reduce the resources available for development activities or any future sales, marketing or distribution activities. For our patents and patent applications filed in the United States before March 16, 2013, interference proceedings provoked by third parties or brought by us may be necessary to determine the priority of inventions with respect to our patents or patent applications or those of our licensors. An unfavorable outcome could require us to cease using the related technology or to attempt to license rights to it from the prevailing party. Our business could be harmed if the prevailing party does not offer us a license on commercially reasonable terms. Litigation or interference proceedings may result in a decision adverse to our interests and, even if successful, may result in substantial costs and distract our management and other employees. We may not be able to prevent, alone or with our licensors, misappropriation of our intellectual property rights, particularly in countries where the laws may not protect those rights as fully as in the United States. Furthermore, because of the substantial amount of discovery required in connection with intellectual property litigation, there is a risk that some of our confidential information could be compromised by disclosure during this type of litigation. There could also be public announcements of the results of hearings, motions or other interim proceedings or developments. If securities analysts or investors perceive these results to be negative, it could cause the trading price of our common stock to fall. A 75 Table of Contents We may be subject to claims that our employees, consultants or independent contractors have wrongfully used or disclosed confidential information of third parties or that our employees have wrongfully used or disclosed alleged trade secrets of their former employers. Certain of our key employees and personnel are or were previously employed at universities, medical institutions or other biotechnology or pharmaceutical companies, including our competitors or potential competitors. Although we try to ensure that our employees, consultants and independent contractors do not use the proprietary information or know-how of others in their work for us, we may be subject to claims that we or our employees, consultants or independent contractors have inadvertently or otherwise used or disclosed intellectual property, including trade secrets or other proprietary information, of any of our employee's former employer or other third parties. Litigation may be necessary to defend against these claims. Furthermore, universities or medical institutions who employ some of our key employees and personnel in parallel to their engagement by us may claim that intellectual property developed by such person is owned by the respective academic or medical institution under the respective institution intellectual property policy or applicable law. If we fail in defending any such claims, in addition to paying monetary damages, we may lose valuable intellectual property rights or personnel. Even if we are successful in defending against such claims, litigation could result in substantial costs, be a distraction to management and other employees, and damage our relationships with the academic and medical institutions. We may be subject to claims challenging the inventorship or ownership of our patents and other intellectual property. We may be subject to claims that former employees, collaborators or other third parties have an ownership interest in our patents or other intellectual property. We may in the future have ownership disputes arising, for example, from conflicting obligations of consultants or others who are involved in developing our product candidates. Litigation may be necessary to defend against these and other claims challenging inventorship or ownership. If we fail in defending any such claims, in addition to paying monetary damages, we may lose valuable intellectual property rights, such as exclusive ownership of, or right to use, valuable intellectual property. Such an outcome could have a material adverse effect on our business. Even if we are successful in defending against such claims, litigation could result in substantial costs and be a distraction to management and other employees. Obtaining and maintaining our patent protection depends on compliance with various procedural, document submission, fee payment and other requirements imposed by governmental patent agencies, and our patent protection could be reduced or eliminated for non-compliance with these requirements. Periodic maintenance fees, renewal fees, annuity fees and various other governmental fees on patents and applications are required to be paid to the USPTO and various governmental patent agencies outside of the United States in several stages over the lifetime of the patents and applications. The USPTO and various corresponding governmental

statement covering the resale of the shares of common stock underlying such warrants. If no registration is effective at the time a warrant holder seeks to exercise their warrants, we would be obligated to issue shares to such warrant holder in a cashless exercise in exchange for such holder's warrants, in which case we would not receive the cash that we would otherwise receive in an exercise of warrants for cash. A 81 Table of Contents Item 1B. Unresolved Staff Comments. None. Item 1C. Cybersecurity. Risk Management and Strategy We have implemented and maintain an information security program designed to identify, assess, and manage material risks from cybersecurity threats to our critical computer networks, third party hosted services, communications systems, hardware and software, and our critical data including intellectual property, clinical trial participant and patient-related data, and confidential information that is proprietary, strategic or competitive in nature. We believe our information security program is appropriate for a company of our size and stage of development, taking into account our operations and risks. Our cybersecurity policies and processes include: A Mechanisms, controls, and technologies designed to prevent or mitigate system intrusion or data loss, theft, misuse, or other security incidents or vulnerabilities and maintain a stable and secure information technology environment. A Information security policies, network and device security, encryption standards, risk management, as well as security tools such as malware protection and secure authentication tools. A We conduct ongoing monitoring of critical systems for any compromised or potentially compromised accounts, and conduct regular trainings for our employees and senior management on cyber and information security. Governance The Audit Committee of our Board of Directors oversees and reviews the Company's cybersecurity risks and the steps management has taken to protect against threats to the Company's information systems and security. The senior leadership team, including our Executive Director and Chief Executive Officer, provides periodic reports to our Board and the Audit Committee, as applicable. To date, we have not identified risks from known cybersecurity threats, including as a result of any prior cybersecurity incidents, that have materially affected us, including our operations, business strategy, results of operations, or financial condition. 2. Properties. Our corporate headquarters and our research and development facility is located in Hayward, California, and consists of approximately 7,295 square feet of leased office space under a lease that expires in June 2025. Management believes that these facilities are suitable and adequate to meet our anticipated needs. 3. Legal Proceedings. We are not currently a party to any material legal proceedings. 4. Mine Safety Disclosures. Not applicable. A 82 Table of Contents PART II Item 5. Market for Registrant's Common Equity, Related Stockholder Matters and Issuer Purchases of Equity Securities. Market Information Our common stock trades on Nasdaq under the symbol BNTC. On September 19, 2024, the closing sale price of our common stock as reported on Nasdaq was \$8.36 per share. Holders As of September 10, 2024, we had approximately 1,416 record holders of our common stock. The number of record holders is based on the actual number of holders registered on the books of our transfer agent and does not reflect holders of shares in street name or persons, partnerships, associations, corporations or other entities identified in security position listings maintained by depository trust companies. Dividends We never have declared or paid any cash dividends on our capital stock. Currently, we anticipate that we will retain all available funds for use in the operation and expansion of our business and do not anticipate paying any cash dividends for the foreseeable future. Any future determination relating to dividend policy will be made at the discretion of our Board and will depend on our future earnings, capital requirements, financial condition, prospects, applicable Delaware law, which provides that dividends are only payable out of surplus or current net profits, and other factors that our Board deems relevant. Recent Sales of Unregistered Securities On April 22, 2024 we closed a private investment in public equity (PIPE) financing in which we sold 5,749,152 shares of common stock at a price per share of \$4.80 and, in lieu of shares of common stock, pre-funded warrants to purchase up to an aggregate of 2,584,239 shares of common stock at a price per pre-funded warrant of \$4.7999, to certain accredited institutional investors. The pre-funded warrants were immediately exercisable until exercised in full at an exercise price of \$0.0001 per share of common stock. Gross proceeds from the financing totaled \$40.0 million. Net proceeds, net of commissions and other offering expenses, totaled approximately \$37.1 million. The sales of securities in the financing were exempt from registration pursuant to Section 4(a)(2) of the Securities Act and Regulation D thereunder. Use of Proceeds Not applicable. Purchases of Equity Securities Not applicable. 6. Reserved. A 83 Table of Contents Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations. You should read the following discussion and analysis of financial condition and operating results together with our consolidated financial statements and the related notes and other financial information included in Item 8 in this Annual Report. This discussion contains forward-looking statements that involve risks and uncertainties. As a result of many factors, such as those set forth in the section of the Annual Report captioned Risk Factors and elsewhere in this Annual Report, our actual results may differ materially from those anticipated in these forward-looking statements. Overview We endeavor to become the leader in discovery, development, and commercialization of therapeutic agents capable of addressing significant unmet medical need via the application of the silence and replace approach to the treatment of genetic disorders. Benitec Biopharma Inc. (Benitec or the Company or in the third person, we or our) is a clinical-stage biotechnology company focused on the advancement of novel genetic medicines with headquarters in Hayward, California. The proprietary platform, called DNA-directed RNA interference, or dRNAi, combines RNA interference, or RNAi, with gene therapy to create medicines that facilitate sustained silencing of disease-causing genes following a single administration. The unique therapeutic constructs also enable the simultaneous delivery of wildtype replacement genes, facilitating the proprietary silence and replace approach to the treatment of genetically defined diseases. The Company is developing a silence and replace-based therapeutic (BB-301) for the treatment of Oculopharyngeal Muscular Dystrophy (OPMD), a chronic, life-threatening genetic disorder. BB-301 is a silence and replace-based genetic medicine currently under development by Benitec. BB-301 is an AAV-based gene therapy designed to permanently silence the expression of the disease-causing gene (to slow, or halt, the biological mechanisms underlying disease progression in OPMD) and to simultaneously replace the mutant gene with a wildtype gene (to drive restoration of function in diseased cells). This fundamental therapeutic approach to disease management is called silence and replace. The silence and replace mechanism offers the potential to restore the normative physiology of diseased cells and tissues and to improve treatment outcomes for patients suffering from the chronic, and potentially fatal, effects of OPMD. BB-301 has been granted Orphan Drug Designation in the United States and the European Union. The targeted gene silencing effects of RNAi, in conjunction with the durable transgene expression achievable via the use of modified viral vectors, imbues the silence and replace approach with the potential to produce permanent silencing of disease-causing genes along with simultaneous replacement of the wild type gene function following a single administration of the proprietary genetic medicine. We believe that this novel mechanistic profile of the current and future investigational agents developed by Benitec could facilitate the achievement of robust and durable clinical activity while greatly reducing the frequency of drug administration traditionally expected for medicines employed for the management of chronic diseases. Additionally, the achievement of permanent gene silencing and gene replacement may significantly reduce the risk of patient non-compliance during the course of medical management of potentially fatal clinical disorders. Available Information Our telephone number is (510) 780-0819, and our Internet website is www.benitec.com. The information on, or that can be accessed through, our website is not part of this Annual Report on Form 10-K and is not incorporated by reference herein. Royalties, milestone payments and other license fees We are required to pay royalties, milestone payments and other license fees in connection with our licensing of intellectual property from third parties, including as discussed below. A 84 Table of Contents Foreign Currency Translation and Other Comprehensive Income (Loss) The Company's functional currency and reporting currency is the United States dollar. BNTC's functional currency is the Australian dollar (AUD). Assets and liabilities are translated at the exchange rate in effect at the balance sheet date. Revenues and expenses are translated at the average rate of exchange prevailing during the reporting period. Equity transactions are translated at each historical transaction date spot rate. Translation adjustments arising from the use of different exchange rates from period to period are included as a component of stockholders' equity as Accumulated other comprehensive income (loss). Gains and losses resulting from foreign currency translation are included in the consolidated statements of operations and comprehensive income (loss) as other comprehensive income (loss). April 2021 Capital Raise On April 30, 2021, the Company announced the closing of an underwritten public offering of common stock and common stock equivalents (the April 2021 Capital Raise). The Company received gross proceeds of approximately \$14.3A million and net proceeds of approximately \$12.7A million from the offering. September 2022 Capital Raise On September 15, 2022, the Company announced the closing of an underwritten public offering of common stock and common stock equivalents (the September 2022 Capital Raise). The Company received gross proceeds of approximately \$17.9A million and net proceeds of approximately \$16.0A million from the offering. August 2023 Capital Raise On August 11, 2023, the Company announced the closing of an underwritten public offering of common stock and common stock equivalents (the August 2023 Capital Raise). The Company received gross proceeds of approximately \$30.9A million and net proceeds of approximately \$27.9A million from the offering. April 2024 Capital Raise On April 22, 2024 we closed a private investment in public equity (PIPE) financing of common stock and common stock equivalents (the April 2024 Capital Raise). The Company received gross proceeds of approximately \$40.0 million and net proceeds of approximately \$37.1 million from the financing. Results of Operations Revenues from customers In the fiscal year ended June 30, 2024, the Company generated funds primarily from capital raising activities. The Company has not generated any revenues from the sales of products. Revenues from licensing fees and interest income are included in the revenue from customers line item on our statements of operations and comprehensive income (loss). Our licensing fees have been generated through the licensing of our dRNAi technology to biopharmaceutical companies. The following table sets forth a summary of our revenues for each of the periods set forth below: A A Year Ended June 30, A A A A 2024 A A A A 2023 A A A A 2022 A A A A 2021 A A A A 2020 A A A A 2019 A A A A 2018 A A A A 2017 A A A A 2016 A A A A 2015 A A A A 2014 A A A A 2013 A A A A 2012 A A A A 2011 A A A A 2010 A A A A 2009 A A A A 2008 A A A A 2007 A A A A 2006 A A A A 2005 A A A A 2004 A A A A 2003 A A A A 2002 A A A A 2001 A A A A 2000 A A A A 1999 A A A A 1998 A A A A 1997 A A A A 1996 A A A A 1995 A A A A 1994 A A A A 1993 A A A A 1992 A A A A 1991 A A A A 1990 A A A A 1989 A A A A 1988 A A A A 1987 A A A A 1986 A A A A 1985 A A A A 1984 A A A A 1983 A A A A 1982 A A A A 1981 A A A A 1980 A A A A 1979 A A A A 1978 A A A A 1977 A A A A 1976 A A A A 1975 A A A A 1974 A A A A 1973 A A A A 1972 A A A A 1971 A A A A 1970 A A A A 1969 A A A A 1968 A A A A 1967 A A A A 1966 A A A A 1965 A A A A 1964 A A A A 1963 A A A A 1962 A A A A 1961 A A A A 1960 A A A A 1959 A A A A 1958 A A A A 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focus, there can be no assurance as to whether we will enter into such arrangements or what the terms of any such arrangement could be. On April 22, 2024, the Company closed a private placement of equity financing resulting in net proceeds to the Company. We estimate that our cash and cash equivalents will be sufficient to fund the Company's operations for at least the next twelve months after the date that this Annual Report is filed. While we have established some licensing arrangements, we do not have any products approved for sale and have not generated any revenue from product sales. We do not know when, or if, we will generate any revenue from product sales. We do not expect to generate revenue from product sales unless and until we obtain regulatory approval of and commercialize one of our current or future product candidates. Unless and until we establish significant revenues from licensing programs, strategic alliances or collaboration arrangements with pharmaceutical companies, or from product sales, we anticipate that we will continue to generate losses for the foreseeable future, and we expect the losses to increase as we continue the development of product candidates and begin to prepare to commercialize any product that requires regulatory approval. We are subject to the risks inherent in the development of new gene therapy products, and we may encounter unforeseen expenses, difficulties, complications, delays and other unknown factors that may adversely affect our business. On April 22, 2024, the Company announced the closing of a private investment in public equity (PIPE) financing. The Company received gross proceeds of approximately \$40.0 million and net proceeds of approximately \$37.1 million from the offering. We have based our projections of operating capital requirements on assumptions that may prove to be incorrect and we may use all of our available capital resources sooner than we expect. Because of the numerous risks and uncertainties associated with research, development and commercialization of pharmaceutical products, we are unable to estimate the exact amount of our operating capital requirements. Our future funding requirements will depend on many factors, including, but not limited to: (1) the timing and costs of our planned clinical trials for our dRNAi and silence and replace product candidates; (2) the timing and costs of our planned preclinical studies for our dRNAi and silence and replace product candidates; (3) the number and characteristics of product candidates that we pursue; (4) the outcome, timing and costs of seeking regulatory approvals; (5) the revenue received from commercial sales of any of our product candidates that may receive regulatory approval; (6) the terms and timing of any future collaborations, licensing, consulting or other arrangements that we may establish; (7) the amount and timing of any payments we may be required to make, or that we may receive, in connection with the licensing, filing, prosecution, defense and enforcement of any patents or other intellectual property rights; (8) the costs of preparing, filing and prosecuting patent applications, maintaining and protecting our intellectual property rights and defending against intellectual property related claims; and (9) the extent to which we need to in-license or acquire other products and technologies. Contractual Obligations and Commercial Commitments On October 1, 2016, the Company entered into an operating lease for office space in Hayward, California that originally expired in April 2018. The Company has entered into lease amendments that extend the lease commitment through June 2025. 89 Table of Contents The Company enters into contracts in the normal course of business with third-party contract research organizations, contract development and manufacturing organizations and other service providers and vendors. These contracts generally provide for termination on notice and, therefore, are cancellable contracts and not considered contractual obligations and commitments. Critical Accounting Policies and Significant Accounting Estimates The preparation of consolidated financial statements and related disclosures in conformity with accounting principles generally accepted in the United States of America requires management to make judgments, assumptions and estimates that affect the amounts reported. Note 2 of Notes to the consolidated financial statements included in Item 8 in this Annual Report describes the significant accounting policies used in the preparation of the consolidated financial statements. Certain of these significant accounting policies are considered to be critical accounting policies. A critical accounting policy is defined as one that is both material to the presentation of the Company's consolidated financial statements and requires management to make difficult, subjective or complex judgments that could have a material effect on the Company's financial condition or results of operations. Specifically, these policies have the following attributes: (1) the Company is required to make assumptions about matters that are highly uncertain at the time of the estimate; and (2) different estimates the Company could reasonably have used, or changes in the estimate that are reasonably likely to occur, would have a material effect on the Company's financial condition or results of operations. Estimates and assumptions about future events and their effects cannot be determined with certainty. The Company bases its estimates on historical experience and on various other assumptions believed to be applicable and reasonable under the circumstances. These estimates may change as new events occur, as additional information is obtained and as the Company's operating environment changes. These changes have historically been minor and have been included in the consolidated financial statements as soon as they became known. In addition, management is periodically faced with uncertainties, the outcomes of which are not within its control and will not be known for prolonged periods of time. These uncertainties are discussed in the section above entitled "Risk Factors." Based on a critical assessment of its accounting policies and the underlying judgments and uncertainties affecting the application of those policies, management believes that the Company's consolidated financial statements are fairly stated in accordance with accounting principles generally accepted in the United States of America, and provide a meaningful presentation of the Company's financial condition and results of operations. Management believes that the following are critical accounting policies: Research and Development Expenses Research and development expenses relate primarily to the cost of conducting clinical and pre-clinical trials. Pre-clinical and clinical development costs are a significant component of research and development expenses. The Company records accrued liabilities for estimated costs of research and development activities conducted by third-party service providers, which include the conduct of pre-clinical studies and clinical trials, and contract manufacturing activities. The Company records the estimated costs of research and development activities based upon the estimated amount of services provided but not yet invoiced and includes these costs in trade and other payables on the consolidated balance sheets and within research and development expenses on the consolidated statements of operations and comprehensive loss. The Company accrues for these costs based on factors such as estimates of the work completed and in accordance with agreements established with its third-party service providers. The Company makes significant judgments and estimates in determining the accrued liabilities balance at the end of each reporting period. As actual costs become known, the Company adjusts its accrued liabilities. The Company has not experienced any material differences between accrued costs and actual costs incurred. 90 Table of Contents Share-Based Compensation The Company records share-based compensation in accordance with ASC 718, "Stock Compensation." ASC 718 requires the fair value of all share-based employee compensation awarded to employees and non-employees to be recorded as an expense over the related requisite service period. The Company values employee and non-employee share-based compensation at fair value using the Black-Scholes Option Pricing Model. Recent Accounting Pronouncements Accounting Standards recently adopted ASU 2016-13 "In June 2016, the FASB issued ASU No. 2016-13: Financial Instruments-Credit Losses (Topic 326) " This ASU represents a significant change in the accounting for credit losses model by requiring immediate recognition of management's estimates of current expected credit losses (CECL). Under the prior model, losses were recognized only as they were incurred. The Company adopted this ASU effective July 1, 2023 and determined that its impact on the accompanying consolidated financial statements is immaterial. Recently Issued Accounting Standards not yet adopted In December 2023, the FASB issued ASU No. 2023-09, "Income Taxes (Topic 740) "Improvements to Income Tax Disclosures," which enhances the transparency, effectiveness and comparability of income tax disclosures by requiring consistent categories and greater disaggregation of information related to income tax rate reconciliations and the jurisdictions in which income taxes are paid. This guidance is effective for annual periods beginning after December 15, 2024 with early adoption permitted. The Company is currently evaluating the impact of the ASU on its income tax disclosures within the consolidated financial statements. In November 2023, the FASB issued ASU No. 2023-07, "Segment Reporting (Topic 280) "Improvements to Reportable Segment Disclosures," which improves reportable segment disclosure requirements, primarily through enhanced disclosures about significant segment expenses. This ASU also expands disclosure requirements to enable users of financial statements to better understand the entity's measurement and assessment of segment performance and resource allocation. This guidance is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted. The Company is currently evaluating the impact of the ASU on its disclosures within the consolidated financial statements. Item 7A. Quantitative and Qualitative Disclosures about Market Risk We are a smaller reporting company and not required to provide this information. 91 Table of Contents Item 8. Financial Statements and Supplementary Data. BENITEC BIOPHARMA INC. INDEX TO CONSOLIDATED FINANCIAL STATEMENTS A Report of Independent Registered Public Accounting Firm Baker Tilly (PCAOB Firm ID No. 23) A A F-2 Consolidated Balance Sheets A A F-4 Consolidated Statements of Operations and Comprehensive Loss A A F-5 Consolidated Statements of Stockholders' Equity A A F-6 Consolidated Statements of Cash Flows A A F-7 A Notes to Consolidated Financial Statements A A F-8 A F-1 Table of Contents REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM TO THE STOCKHOLDERS AND THE BOARD OF DIRECTORS OF Benitec Biopharma Inc. Opinion on the Financial Statements We have audited the accompanying consolidated balance sheets of Benitec Biopharma Inc. (the "Company") as of June 30, 2024 and 2023, the related consolidated statements of operations and comprehensive loss, stockholders' equity and cash flows, for the years ended June 30, 2024 and 2023, and the related notes (collectively referred to as the "consolidated financial statements"). In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Company as of June 30, 2024 and 2023, and the results of its operations and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America. Basis for Opinion These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's consolidated financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) ("PCAOB") and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB. We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion. Our audits included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that our audits provide a reasonable basis for our opinion. Critical Audit Matter The critical audit matter communicated below is a matter arising from the current period audit of the financial statements that was communicated or required to be communicated to the audit committee and that: (1) A relates to accounts or disclosures that are material to the financial statements and (2) A involved our especially challenging, subjective, or complex judgments. The communication of critical audit matters does not alter in any way our opinion on the financial statements, taken as a whole, and we are not, by communicating the critical audit matter below, providing separate opinions on the critical audit matter or on the accounts or disclosures to which it relates. Accrued Research and Development Costs As discussed in Notes 2 and 8 to the consolidated financial statements, the Company records expenses for research and development activities based on management's estimates of services received and efforts expended pursuant to contracts with vendors that conduct research and development on the Company's behalf. The F-2 Table of Contents financial terms vary from contract to contract and may result in uneven payment flows as compared with services performed. As a result, the Company is required to estimate research and development expenses incurred during the period, which impacts the amount of accrued expenses related to such costs as of each balance sheet date. Management makes significant judgments and estimates in determining the accrued balance at the end of each reporting period. We identified the evaluation of research and development accrued costs as a critical audit matter. The Company's estimates are based on a number of factors, including the Company's knowledge of the status of each of the research and development project milestones, and contract terms together with related executed change orders. Higher degree of auditor judgment was required in evaluating the results of our audit procedures regarding the Company's estimates, because of the subjectivity and estimation uncertainty in the significant assumptions used in the calculation. How We Addressed the Matter in Our Audit The primary procedures we performed to address this critical audit matter included: A A Obtaining an understanding of the Company's process for estimating the amount of accrued costs incurred by the contract research organizations and contract manufacturing organizations (the "R&D service providers"). A A Inquiring with Company personnel responsible for overseeing the research and development activities to understand progress of the activities completed to date for selected R&D service providers. A A Obtaining external confirmations for select R&D service providers as to the completion status for billed and unbilled services and comparing responses to management's accrual estimates. A A Performing an analysis of the accuracy of the calculation of estimated accrual and R&D expenses by comparing totals at year end to the actual amounts that were invoiced by the third-party R&D service providers and paid by the Company for selected R&D service providers. A A Comparing the Company's estimate of costs incurred as of year-end to a selection of cash disbursements and third-party invoices received after year-end but prior to the issuance of the Company's financial statements to assess the completeness of the accruals. /s/ Baker Tilly US, LLP We have served as the Company's auditor since 2020. San Jose, California September 26, 2024 F-3 Table of Contents BENITEC BIOPHARMA INC. Consolidated Balance Sheets (in thousands, except par value and share amounts) A A June 30, 2024 A A June 30, 2023 A Assets A A Current assets: A A Cash at bank A A \$ 50,866 A A \$ 2,477 A A Restricted cash A A \$ 63 A A \$ 13 A A Trade and other receivables A A \$ 229 A A \$ 55 A A Prepaid and other assets A A \$ 516 A A \$ 1,184 A A A A A A Total current assets A A \$ 51,674 A A \$ 3,729 A A Property and equipment, net A A \$ 179 A A \$ 87 A A Deposits A A \$ 25 A A \$ 25 A A Prepaid and other assets A A \$ 62 A A \$ 97 A A Right-of-use assets A A \$ 270 A A \$ 526 A A A A A A Total assets A A \$ 52,210 A A \$ 4,464 A A A A A A Liabilities and Stockholders' Equity A A Current liabilities: A A Trade and other payables A A \$ 4,165 A A \$ 3,231 A A Accrued employee benefits A A \$ 475 A A \$ 472 A A Lease liabilities, current portion A A \$ 284 A A \$ 275 A A A A A A Total current liabilities A A \$ 4,924 A A \$ 3,978 A A Non-current accrued employee benefits A A \$ 38 A A Lease liabilities, less current portion A A \$ A A A A \$ 284 A A A A A A Total liabilities A A \$ 4,962 A A \$ 4,262 A A Commitments and contingencies (Note 12) Stockholders' equity: A A Common stock, \$0.0001 par value A A 160,000,000 shares authorized; 10,086,119 and 1,671,485 shares issued and outstanding at June 30, 2024 and 2023, respectively A A \$ 1 A A \$ A A Additional paid-in capital A A \$ 238,398 A A \$ 168,921 A A Accumulated deficit A A \$ (190,259) A A \$ (167,889) A A Accumulated other comprehensive loss A A \$ (892) A A \$ (830) A A A A A A Total stockholders' equity A A \$ 47,248 A A \$ 202 A A A A A A Total liabilities and stockholders' equity A A \$ 52,210 A A \$ 4,464 A A A A A A The accompanying notes are an integral part of these consolidated financial statements. A F-4 Table of Contents BENITEC BIOPHARMA INC. Consolidated Statements of Operations and Comprehensive Loss (in thousands, except share and per share amounts) A A Year Ended June 30, A A 2024 A A 2023 A Revenue: A A Revenues from customers A A \$ A A \$ 75 A A A A Operating expenses A A Royalties and license fees A A (108) A A A A Research and development A A 15,609 A A 12,774 A A General and administrative A A 6,989 A A 6,382 A A A A A A Total operating expenses A A 22,490 A A 19,156 A A A A Loss from operations A A (22,490) A A (19,081) A A Other income (loss): A A Foreign currency transaction gain (loss) A A 40 A A (415) A A Interest income (expense), net A A 904 A A (33) A A Other expense, net A A (204) A A (30) A A Unrealized loss on investment A A (1) A A (3) A A A A Total other income (loss), net A A 739 A A (481) A A A A Net loss A A \$ (21,751) A A \$ (19,562) A A A A Other comprehensive income (loss): A A Unrealized foreign currency translation gain (loss) A A (62) A A 415 A A A A Total other comprehensive income (loss) A A \$ (62) A A \$ 415 A A A A Total comprehensive loss A A \$ (21,813) A A \$ (19,147) A A A A Net loss A A \$ (21,751) A A \$ (19,562) A A Deemed dividend A A \$ (619) A A A A Net loss attributable to common stockholders A A \$ (22,370) A A \$ (19,562) A A A A Basic and diluted A A \$ (5.51) A A \$ (14.12) A A A A Weighted-average shares outstanding: A A Basic and diluted A A 4,060,182 A A 1,385,818 A A A A The accompanying notes are an integral part of these consolidated financial statements. A F-5 Table of Contents BENITEC BIOPHARMA INC. Consolidated Statements of Stockholders' Equity (in thousands, except share amounts) A A Common Stock A A Additional Paid-in Capital A A Accumulated Deficit A A Accumulated Other Comprehensive Loss A A Total Stockholders' Equity A A A Shares A A Amount A A Balance at June 30, 2022 A A \$ 152,454 A A \$ (148,327) A A \$ (1,245) A A \$ 2,882 A A Issuance of common stock and pre-funded warrants sold for cash, net of offering costs of \$1,869 A A 1,037,520 A A A A 16,015 A A A A

(principal accounting and financial officer) September 26, 2024 /s/ J. Kevin Buchi J. Kevin Buchi Á Director Á September 26, 2024 /s/ Peter Francis Peter Francis Á Director Á September 26, 2024 /s/ Edward Smith Edward Smith Á Director Á September 26, 2024 /s/ Kishan (áçKishenâç) Mehta Kishan (áçKishenâç) Mehta Á Director Á September 26, 2024 IV-4 EX-21.1 2 d640181dex211.htm EX-21.1 EX-21.1 Exhibit 21.1 SUBSIDIARIES OF THE REGISTRANT Á Subsidiary Á Jurisdiction of Incorporation or Organization Benitec Biopharma Proprietary Limited Á Australia Benitec Australia Proprietary Limited Á Australia Benitec Limited Á United Kingdom Benitec, Inc. Á Delaware RNAI Therapeutics, Inc. Á Delaware Tacere Therapeutics, Inc. Á Delaware Benitec, LLC Á Delaware Benitec IP Holdings, Inc. Á Delaware EX-23.1 3 d640181dex231.htm EX-23.1 EX-23.1 Exhibit 23.1 CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM We consent to the incorporation by reference in the registration statements (No. 333-276267, 333-261874Á andÁ 333-253258)Á on FormÁ S-8,Á registration statementÁ (No.Á 333-277310)Á on FormÁ S-3,Á and registration statementsÁ (No.333-279439, 333-273177,Á 333-268763 and 333-266417) on FormÁ S-1Á of Benitec Biopharma Inc. of our report dated September 26, 2024, relating to the consolidated financial statements of Benitec Biopharma Inc., appearing in this Annual Report on FormÁ 10-KÁ of Benitec Biopharma Inc. for the year ended June 30, 2024. /s/ BAKER TILLYÁ LLP, San Jose, California September 26, 2024 EX-19.1 4 d640181dex191.htm EX-19.1 EX-19.1 Exhibit 19.1 BENITEC BIOPHARMA INC. INSIDER TRADING POLICY (ADOPTED EFFECTIVE AS OF APRIL 14, 2020, AND AMENDED EFFECTIVE AS OF MAY 5, 2021, DECEMBER 19, 2022, MAY 10, 2023, AND JUNE 26, 2024) The following is the Insider Trading Policy (this áçPolicyáç) of Benitec Biopharma Inc. and each subsidiary of Benitec Biopharma Inc. (collectively, áçBenitecáç or the áçCompanyáç). This Policy covers all Benitec personnel, which includes (1)Á employees, including officers of the Company, (2)Á members of the Board of Directors (the áçBoardáç), and (3)Á consultants or independent contractors whose business relationship with Benitec provides access to Material Nonpublic information regarding Benitec (collectively for individuals in (3), áçRepresentativesáç or individually in (3), áçRepresentativeáç). This Policy also applies to any family member who lives in the same household of a person covered by this Policy, and also applies to trusts, investment funds or other entities in which such persons have a beneficial interest or over which such persons have the power to dispose or direct the disposition of securities held by the entity, unless specifically exempted by this insider trading policy. Definitions of the capitalized terms in this Policy are provided in Section VII. Á I. Reasons for this Policy Individuals found to have violated insider trading laws face civil penalties of up to three times the profit gained or loss avoided by reason of their violation. A criminal fine of up to \$5Á million and a term of up to 20 years in jail may be imposed in the event of a willful violation. Benitec and its officers and members of the Board could also face significant penalties for failing to take steps to prevent violations by Benitec personnel. In addition, violations of insider trading laws can result in significant expense to Benitec in connection with investigations by regulators or criminal authorities, and can cause the public and the securities markets to lose confidence in Benitec and its securities. This could substantially harm Benitec and its stockholders. Á II. Prohibited Insider Trading and Disclosure of Material Nonpublic Information All employees, members of the Board and Representatives of the Company are prohibited from buying or selling any Security of the Company or any entity with which the Company has direct or indirect business dealings (together with the stock or other securities of the Company, áçCovered Securitiesáç) (or the securities of any other company as prohibited by relevant law), while in possession of Material Nonpublic information about such entity that has been obtained by reason of the personáç™s employment by, or association with, the Company, regardless of whether the trading window is open or closed (áçInsider Tradingáç). In addition, all employees, members of the Board and Representatives of the Company are prohibited from disclosing Material Nonpublic information about the Company and/or an entity with which the Company has direct or indirect business dealings or that is otherwise confidential that has been obtained by reason of the personáç™s employment by, or association with, the Company to other persons, including colleagues within the Company, friends and family. This prohibition also includes making recommendations or expressing opinions as to trading in any such entity on the basis of such Material Nonpublic information. However, Material Nonpublic information may be disclosed to certain persons for the express purpose of performing an authorized act or service necessary to the Company in accordance with the Companyáç™s policies, such as to colleagues within the Company whose jobs require them to have such information and accountants, attorneys and other persons who hold a duty of trust and confidence with the Company. The entity referred to in this Section II may be the Company or any other entity with which the Company directly or indirectly does business or is directly or indirectly involved in a business relationship, such as a customer, supplier, strategic partner or potential merger partner. Á III. Specific Procedures Applicable to All Personnel The following procedures are also considered part of this Policy and your compliance with them is required. A. All employees, members of the Board and Representatives are prohibited from providing Material Nonpublic information to or assisting so-called áçexpert networks,áç Market Professionals or other similar entities to obtain Material Nonpublic information regarding Benitec and/or Benitecáç™s customers, suppliers, strategic partners or others with whom Benitec has a business relationship in order to trade in Covered Securities or provide information to other third parties who trade in Covered Securities. However, authorized disclosure of Material Nonpublic information to Market Professionals pursuant to the Companyáç™s corporate disclosure policies will not be in violation of this Section III.A. B. In addition to the general prohibition on Insider Trading set forth in this policy, you must observe the following áçBlackout Periodsáç: 1. No employee, member of the Board or Representative may engage in a transaction (purchase or sale) in Benitec securities following the last day of the third calendar month of each fiscal quarter through the close of business on the second full trading day after the Companyáç™s financial results for such quarter are subject to Public Disclosure. For example during a period with no federal holidays or days when the Companyáç™s principal trading market is closed, if the Company announces financial results before the markets open on Thursday morning, the Blackout Period will end, and trading may commence, when the markets open on the following Monday morning. 2. In addition, the Company may, from time to time, issue instructions advising designated personnel who are (or may be) in possession of Material Nonpublic information relating to the Company that they may not for designated periods buy or sell securities of the Company, or that no such securities may be traded without the prior approval of the Executive Director of the Company (together with the Companyáç™s Chief Executive Officer and, if one has been appointed, its General Counsel or Chief Financial Officer, the áçAuthorized Officersáç) or, if one has been appointed, the Companyáç™s , even if such transactions would otherwise occur during an open trading window. Á 2 C. If you are a Section 16 Officer, a member of the Board or a Key Employee (as such may be designated in writing by an Authorized Officer from time to time and which designation shall continue until terminated in writing by an Authorized Officer (such a designated person, a áçKey Employeeáç), you must inform and receive approval from an Authorized Officer two business days before the trade date (or such shorter period as is approved by an Authorized Officer, as evidenced by his or her approval of the trade in question) whenever you intend to execute a trade in Benitec securities, including entering into, modifying or terminating a Qualified Selling Plan and the placing of limit orders. At the time of executing a trade in Benitec securities, you will be responsible for determining that you are not in possession of, and do not have access to, Material Nonpublic information, and for verifying that Benitec has not imposed any restrictions on your ability to engage in trades. Generally, approval to execute such a trade will be granted subject to a specified time limit within which the trade must be executed. If no time limit is specified, then the approval will expire at the close of The Nasdaq Capital Market (or such other exchange or over-the-counter market on which the Companyáç™s securities are then principally traded) on the last trading day of the week in which approval was given. The obligation to obtain prior approval is not required for trading activities by an entity that is managed by a registered investment adviser, as defined under the Investment Advisers Act of 1940, where such trading activities are controlled or influenced by one or more employees, members of the Board or Representatives of the Company (such entity managed by a registered investment advisor, a áçControlled Exempted Entityáç). D. No employee, member of the Board or Representative may engage in Benitec securities transactions of a speculative nature at any time, including, but not limited to, put options, margining Benitec securities, or otherwise pledging Benitec securities as collateral or entering into any other hedging transactions. You are also prohibited at all times from short-selling Benitec common stock or engaging in transactions involving Benitec-based Derivative Securities. This prohibition includes, but is not limited to, trading in Benitec-based put or call option contracts, transacting in straddles, and the like. However, as indicated below, you are not prohibited from receiving and exercising options, restricted stock units, stock appreciation rights or other Derivative Securities granted under Benitecáç™s employee stock option or equity incentive plans (provided that any open-market purchase or sale effected in connection with such exercise or other transaction remains subject to this Policy). This provision shall not apply to a Controlled Exempted Entity, subject to the restrictions on such entity pursuant to applicable law. E. If you have placed a limit order or open instruction to buy or sell Benitec securities, you bear the responsibility for cancelling such instructions immediately in the event restrictions are imposed on your ability to trade, whether because of your possession of Material Nonpublic information or the imposition or effectiveness of a Blackout Period or other trading restriction. F. Transactions that would otherwise be prohibited by this Policy are allowed if they are made pursuant to a Qualified Selling Plan, provided that Section IV shall still apply. Any Qualified Selling Plan must be delivered promptly to an Authorized Officer of the Company. The Company reserves the right to disclose publicly the terms of any Qualified Selling Plan. G. This policy does not prohibit the following áçNon-Market Transactionsáç: 1. Exercise of a stock option (without subsequent or contemporaneous sale, including a sale executed by a broker to facilitate a áçcashless exerciseáç) under a Benitec stock incentive plan, including a transaction in which the Company withholds shares of stock to satisfy tax withholding requirements or in satisfaction of the exercise price, provided there is no sale of stock. Á 2. Acquisition of shares under a Benitec employee stock purchase plan without a subsequent sale of the shares. 3. Vesting of restricted stock, or the exercise of a tax withholding right pursuant to which an election is made to have the Company withhold shares of stock to satisfy tax withholding requirements upon the vesting of any restricted stock or the vesting or exercise of any stock option. 4. Bona fide gifts of securities, unless the person making the gift has reason to believe that the recipient intends to sell the Companyáç™s securities (i)Á while such person is aware of Material Nonpublic information or (ii)Á during a current closed trading period. Whether a gift is bona fide will depend on the circumstances surrounding each gift, including, but not limited to, the donoráç™s relationship with the recipient and the nature of the tax benefit of the donor. If you are uncertain as to whether a gift is bona fide, you should contact an Authorized Officer of the Company for clarification. Section 16 Officers and members of the Board must comply with the pre-clearance procedures set forth in this policy. 5. A specific, non-market transaction approved in writing in advance by an Authorized Officer of the Company. H. If you receive an outside request for information, comments or interviews (other than routine product inquiries) that may result in the dissemination of Material Nonpublic information, you must direct the request to an Authorized Officer so that an authorized spokesperson of the Company may determine whether or how to respond to the request consistent with the Companyáç™s corporate disclosure policies. Á IV. Additional Procedures Applicable to Section 16 Officers and Members of the Board Before any Section 16 Officer or member of the Board (but not a Controlled Exempted Entity) may purchase or sell any Company securities, he or she is required to contact an Authorized Officer regarding (i)Á compliance with Rule 144, if required; and (ii)Á the preparation of the requisite Form 4 to be filed with the U.S. Securities and Exchange Commission (the áçSECáç). The Authorized Officer will assist in completing the Form 4 and will file it on your behalf with the SEC, if requested. However, the completion and filing of the Form 4 is the responsibility of the Section 16 Officer or member of the Board alone. Á V. Additional Guidance for All Personnel A. With respect to Material Nonpublic information of the Company, this Policy applies to you regardless of how you become aware of the information. By way of example, if you are an administrative assistant and you have learned that a large order or contract has just been received by Benitec from Company A, or that an acquisition of Company B by Benitec is about to occur, you are prohibited from trading in Benitec securities until after Public Disclosure of the news. When you are in possession of Material Nonpublic information of the Company, you have a duty to the Company to keep that information confidential and not to use it for your personal benefit, or the personal benefit of anyone else by trading in relevant Covered Securities. Á 4 B. With respect to Material Nonpublic information concerning another entity with which the Company is doing business, this Policy applies to you if you became aware of the information about the other entity by reason of your affiliation with Benitec. In the example above, you would not be able to trade in the securities of Company A or Company B until after Public Disclosure of the news. C. If you are aware of Material Nonpublic information about Benitec, the prohibition against trading in Benitec securities applies to you even if the trading window is otherwise open. D. If you have any questions as to whether any information you have is Material or Nonpublic, you should contact an Authorized Officer of the Company for clarification. E. If you believe you may be regarded as being aware of Material Nonpublic information and you are contemplating a transaction in Benitec securities, you must contact an Authorized Officer prior to executing the transaction to determine if you may properly proceed. Section 16 Officers and members of the Board should be particularly careful (and must also comply with Section III.C hereof regarding pre-approval), since avoiding even the appearance of engaging in improper securities transactions is important. F. Determining whether information is Material is not always easy, but a good rule of thumb is that if the information would make you more inclined to buy or sell an entityáç™s stock or is likely to affect the Companyáç™s stock price, whether positive or negative, you should consider it to be Material. G. There are no exceptions to this Policy. One of Benitecáç™s responsibilities as a public company is to enforce this Policy. Except as specifically permitted by this Policy (for example, in the case of Non-Market Transactions and transactions pursuant to a Qualified Selling Plan), you must refrain from a transaction even if you planned or committed to the transaction before you came into possession of the Material Nonpublic information, regardless of the economic loss that you believe you might suffer as a consequence of not trading. Also, if you are in possession of Material Nonpublic information, it does not matter that publicly disclosed information might provide an independent basis for engaging in the transaction. Except as specifically permitted by this Policy, you simply cannot trade in Covered Securities while in possession of Material Nonpublic information about the Company or about other companies with which the Company has direct or indirect business dealings or as otherwise prohibited by relevant law. H. There are no dollar limits on the size of a transaction that will trigger insider trading liability or a violation of this Policy. The SEC and Department of Justice have pursued relatively small trades, and the Company does not permit any Insider Trading, even if the trades involved are for low-dollar amounts. In addition, you can be subject to civil and criminal penalties even if you did not profit from disclosing or advising on Material Nonpublic information. Á 5 I. You should beware of anyone who appears to be pressing you for Nonpublic information of any kind about the Company, even if you do not believe that the information, standing alone, is Material, particularly if the person is offering you anything of value in exchange. Securities traders employ many means, including so-called áçexpert networks,áç to try to extract confidential information from employees at all levels of a company. Remember that Nonpublic information may only be disclosed by persons specifically authorized to discuss it. J. This Policy also applies to former employees and former members of the Board of Benitec, with respect to Material Nonpublic information of the Company or concerning another entity with which the Company is doing business, which was learned by reason of the former employeeáç™s or former Board memberáç™s prior affiliation with Benitec. Á VI. Consequences for Violations of this Policy Failure to comply with this Policy could result in a serious violation of federal, state and foreign securities laws by you and/or Benitec, and can subject you to civil and criminal penalties. In addition to any criminal or civil penalties prescribed by law, violation of this Policy constitutes grounds for dismissal, personnel action up to and including termination of employment or, with respect to Representatives, termination of any relationship with the Company. Á VII. Definitions áçDerivative Securitiesáç are options, warrants, restricted stock units, stock appreciation rights or similar rights whose value is derived from the value of an equity security, such as Benitec common stock. áçInsideráç is a person who is in possession of Material Nonpublic information concerning Benitec or another entity by reason of his or her affiliation with Benitec. This includes employees, members of the Board and Representatives. For purposes of this Policy, any family member who lives in the same household as an Insider is also considered an Insider. áçMarket Professionaláç is any person who is, or is associated with (i)Á a broker or dealer of securities, (ii)Á investment advisers or certain institutional investment managers, and (iii)Á investment management companies, hedge funds and affiliated persons. These categories include sell-side analysts, buy-side analysts, large institutional investment managers and other market professionals who may be likely to trade on the basis of selectively disclosed information. áçMaterialáç information is information that a reasonable investor would consider important in deciding whether to buy, hold or sell securities. Although it is not always easy to determine whether information is Material and it is not possible to define all categories of Material information, the following types of information are typically regarded as Material: Á Á áç Net sales, including net sales growth rates and projections; Á Á áç Gross profit and EBITDA margins (and similar metrics, including non-GAAP metrics such as Adjusted EBITDA, Adjusted Operating Income, and Adjusted Net Income) including projections of same or margins regarding same; Á Á áç Earnings, including estimates on future earnings; Á Á áç Information, whether positive or negative, regarding any studies of the Companyáç™s current or potential treatments or other products, whether or not a formal, final, preliminary, tentative or other result or conclusion; Á 6 Á Á Potential mergers, acquisitions, tender offers, joint ventures, or changes in assets; Á Á áç Developments regarding customers, retailers, suppliers or strategic partners (including the acquisition or loss of an important customer, contract or relationship); Á Á áç Product introductions by the Company or its competitors; Á Á áç Changes in senior management; Á Á áç Cyber security or privacy breaches impacting the Company, its employees, customers or others; Á Á áç Changes in compensation policy; Á Á áç A change in auditors or auditor notification that the Company may no longer rely on an audit report; Á Á áç Á Financings and other events regarding the Companyáç™s securities (e.g., defaults on debt securities, calls of securities for

999056 - Disclosure - Loss per share - Summary of Loss per share (Detail) link:presentationLink link:definitionLink link:calculationLink 999058 - Disclosure - Updated quarterly results - Summary of APIC and Net Loss per Share for the Quarter Information (Detail) link:presentationLink link:definitionLink link:calculationLink 999058 - Disclosure - Updated quarterly results - Summary of APIC and Net Loss per Share for the Quarter (Detail) link:presentationLink link:definitionLink link:calculationLink 999059 - Disclosure - Updated quarterly results - Summary of Accumulated Deficit (Detail) link:presentationLink link:definitionLink link:calculationLink 999060 - Disclosure - Updated quarterly results - Summary of Additional Paid in Capital, Common Stock (Detail) link:presentationLink link:definitionLink link:calculationLink 999061 - Disclosure - Updated quarterly results - Additional Information (Detail) link:presentationLink link:definitionLink link:calculationLink 999062 - Disclosure - Subsequent Events - Additional Information (Detail) link:presentationLink link:definitionLink link:calculationLink 999063 - Disclosure - Insider Trading Arrangements link:presentationLink link:definitionLink link:calculationLink EX-101.CAL 10 bntc-20240630_cal.xml XBRL TAXONOMY EXTENSION CALCULATION LINKBASE EX-101.DEF 11 bntc-20240630_def.xml XBRL TAXONOMY EXTENSION DEFINITION LINKBASE EX-101.LAB 12 bntc-20240630_lab.xml XBRL TAXONOMY EXTENSION LABEL LINKBASE Cover [Abstract] Document Type Document Type Document Annual Report Document Annual Report Entity Interactive Data Current Entity Interactive Data Current Amendment Flag Amendment Flag Document Period End Date Document Period End Date Document Fiscal Year Focus Document Fiscal Year Focus Document Fiscal Period Focus Document Fiscal Period Focus Entity Registrant Name Entity Registrant Name Entity Central Index Key Entity Central Index Key Entity File Number Entity File Number Current Fiscal Year End Date Current Fiscal Year End Date Entity Well-known Seasoned Issuer Entity Well-known Seasoned Issuer Entity Voluntary Filers Entity Voluntary Filers Entity Current Reporting Status Entity Current Reporting Status Entity Shell Company Entity Shell Company Entity Filer Category Entity Filer Category Entity Small Business Entity Small Business Entity Emerging Growth Company Entity Emerging Growth Company Entity Address, State or Province Entity Address, State or Province Entity Address, Postal Zip Code Entity Address, Postal Zip Code Title of 12(b) Security Title of 12(b) Security Trading Symbol Trading Symbol Security Exchange Name Security Exchange Name Entity Common Stock, Shares Outstanding Entity Common Stock, Shares Outstanding Entity Public Float Entity Public Float Document Transition Report Document Transition Report Entity Tax Identification Number Entity Incorporation, State or Country Code Principal place of business/country of incorporation Entity Address, Address Line One City Area Code Local Phone Number Entity Address, City or Town Document Financial Statement Error Correction [Flag] ICFR Auditor Attestation Flag Auditor Firm ID Auditor Location Auditor Name Statement of Financial Position [Abstract] Assets [Abstract] Assets Assets, Current [Abstract] Current assets: Accounts and Other Receivables, Net, Current Trade and other receivables Prepaid Expense and Other Assets, Current Prepaid and other assets Restricted Cash, Current Restricted cash Due from Banks Cash at bank Cash at bank Assets, Current Total current assets Property, Plant and Equipment, Net Property and equipment, net Total property and equipment, net Deposit Assets Deposits Operating Lease, Right-of-Use Asset Right-of-use assets Balance at July 1 Operating lease right-of-use asset at June 30, 2024 Assets Total assets Prepaid Expense and Other Assets, Noncurrent Prepaid and other assets Liabilities and Equity [Abstract] Liabilities and stockholders' equity Liabilities, Current [Abstract] Current liabilities: Accounts Payable and Other Accrued Liabilities, Current Trade and other payables Total Employee-related Liabilities, Current Accrued employee benefits Operating Lease, Liability, Current Lease liabilities, current portion Current portion at June 30, 2024 Liabilities, Current Total current liabilities Operating Lease, Liability, Noncurrent Lease liabilities, less current portion Less: non-current portion Liabilities Total liabilities Commitments and Contingencies Commitments and contingencies (Note 11) Contingent liabilities Stockholders' Equity Attributable to Parent [Abstract] Stockholders' equity: Common Stock, Value, Issued Common stock, \$0.0001 par valueâ€”160,000,000 shares authorized; 10,086,119 and 1,671,485 shares issued and outstanding at June 30, 2024 and 2023, respectively Additional Paid in Capital, Common Stock Additional paid-in capital Additional Paid in Capital, Common Stock Retained Earnings (Accumulated Deficit) Accumulated deficit As Reported Accumulated Other Comprehensive Income (Loss), Net of Tax Accumulated other comprehensive loss Stockholders' Equity Attributable to Parent Total stockholders' equity Balance at the beginning Balance at end Liabilities and Equity Total liabilities and stockholders' equity Non Accrued Accrued Employee Benefits Non Current Non-current accrued employee benefits Non accrued accrued employee benefits non current. Common Stock, Par or Stated Value Per Share Common Stock Par Value Common Stock, Shares Authorized Common Stock Shares Authorized Common Stock, Shares, Issued Common Stock, Shares Issued Common Stock, Shares, Outstanding Common Stock, Shares Outstanding Income Statement [Abstract] Statement [Table] Statement [Line Items] Revenues [Abstract] Revenue: Revenue from Contract with Customer, Including Assessed Tax Revenues from customers Revenues from customers Operating Expenses [Abstract] Operating expenses: Royalties And License Fees Royalties and license fees Royalties and license fees Research and Development Expense Research and development General and Administrative Expense General and administrative Operating Expenses Total operating expenses Operating Income (Loss) Loss from operations Nonoperating Income (Expense) [Abstract] Other income (loss): Foreign Currency Transaction Gain (Loss), before Tax Foreign currency transaction gain (loss) Interest Income (Expense), Nonoperating, Net Interest income (expense), net Other Nonoperating Income (Expense) Other expense, net Unrealized Gain (Loss) on Investments Unrealized loss on investment Nonoperating Income (Expense) Total other income (loss), net Other Comprehensive Income (Loss), Net of Tax [Abstract] Other comprehensive income (loss): Other Comprehensive Income (Loss), Foreign Currency Transaction and Translation Gain (Loss) Arising During Period, Net of Tax Unrealized foreign currency translation gain (loss) Foreign currency translation gain (loss) Other Comprehensive Income (Loss), Net of Tax, Portion Attributable to Parent Total other comprehensive income (loss): Comprehensive Income (Loss), Net of Tax, Attributable to Parent Total comprehensive loss Net loss Net loss Net loss Net Loss Earnings Per Share, Basic Net loss per share: basic Basic loss per share Net Loss per Share, Basic Earnings Per Share, Diluted Net loss per share: diluted Diluted loss per share Net Loss per Share, Diluted Weighted Average Number of Shares Outstanding, Basic Weighted average number of shares outstanding: basic Weighted average number of shares used in calculating basic earnings per share W/A Shares O/S, Basic Weighted Average Number of Shares Outstanding, Diluted Weighted average number of shares outstanding: diluted Weighted average number of shares used in calculating diluted earnings per share W/A Shares O/S, Diluted Net Income (Loss) Available to Common Stockholders, Basic Net loss attributable to common stockholders Net loss attributable to common stockholders Warrant, Down Round Feature, Decrease in Net Income to Common Shareholder, Amount Deemed dividend Deemed dividend Warrant down round feature decrease in net income loss attributable to common stockholders basic Equity [Abstract] Equity [Abstract] Class of Stock [Axis] Class of Stock [Domain] Shares, Outstanding Balance at the beginning (In shares) Balance at end (In shares) APIC, Share-based Payment Arrangement, Increase for Cost Recognition Share-based compensation Stock Issued During Period, Value, New Issues Exercise of common warrants Stock Issued During Period, Shares, New Issues Exercise of common warrants (Shares) Issuance and exercise of prefunded and common warrants Issuance of common stock and prefunded warrants sold for cash, net of offering costs of \$1,869, Shares Issuance and exercise of pre-funded and common warrants. Issuance And Exercise Of Prefunded and Common Warrants Net Of Transaction Costs Issuance of common stock and pre-funded warrants sold for cash, net of offering costs of \$1,869 Issuance and exercise of pre-funded and common warrants, net of transaction costs. Warrants Exercised During The Period Exercise of a prefunded a warrants, Shares Warrants exercised during the period. Warrant, Down Round Feature, Increase (Decrease) in Equity, Amount Anti-dilution adjustment to warrants Stock Issued During Period, Value, Stock Options Exercised Exercise of Series 2 warrants Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercises in Period Exercise of Series 2 warrants (In shares) Equity Components [Axis] Equity Component [Domain] Common Stock [Member] Common stock [Member] Additional Paid-in Capital [Member] Additional Paid-in Capital [Member] Retained Earnings [Member] Accumulated Deficit [Member] AOCI Attributable to Parent [Member] Accumulated Other Comprehensive Loss [Member] Class of Warrant or Right [Axis] Class of Warrant or Right [Axis] Class of Warrant or Right [Domain] Class of Warrant or Right [Domain] Event [Axis] Event [Axis] Event Event [Domain] Event [Domain] Issue Of Common Stock Prefunded Warrants And Common Stock Warrants Sold For Cash [Member] Issue of Common Stock Prefunded Warrants and Common Stock Warrants Sold for Cash [Member] Issue Of Common Stock And Prefunded Warrants For Cash [Member] Issue of Common Stock and Prefunded Warrants for Cash [Member] Issue of common stock and prefunded warrants for cash. Adjustments to Additional Paid in Capital, Stock Issued, Issuance Costs Adjustment to additional paid in capital stock issuance cost Statement of Cash Flows [Abstract] Net Cash Provided by (Used in) Operating Activities [Abstract] Cash flows from operating activities: Adjustments to Reconcile Net Income (Loss) to Cash Provided by (Used in) Operating Activities [Abstract] Adjustments to reconcile net loss to net cash from operating activities: Depreciation, Depletion and Amortization Depreciation and amortization Depreciation and amortization expense Amortization of Right of Use Assets Amortization of right-of-use assets Amortization of right-of-use assets. Share-based Payment Arrangement, Noncash Expense Share-based compensation expense Unrealized Gain Loss On Investment Unrealized loss on investment Unrealized (gain) loss on investment. Increase (Decrease) in Operating Capital [Abstract] Changes in operating assets and liabilities: Increase (Decrease) in Prepaid Expense and Other Assets Prepaid and other assets Increase Decrease in Accounts and Other Payables Trade and other payables Increase (decrease) in accounts and other payables. Increase (Decrease) in Employee Related Liabilities Accrued employee benefits Increase Decrease In Lease Liabilities Lease liability Increase decrease In lease liabilities. Increase (Decrease) in Accounts and Other Receivables Trade and other receivables Net Cash Provided by (Used in) Operating Activities Net cash used in operating activities Net cash used in provided by operations Net Cash Provided by (Used in) Investing Activities [Abstract] Cash flows from investing activities: Payments to Acquire Property, Plant, and Equipment Purchases of property and equipment Net Cash Provided by (Used in) Investing Activities Net cash used in investing activities Net Cash Provided by (Used in) Financing Activities [Abstract] Cash flows from financing activities: Payments of Stock Issuance Costs Share issue transaction costs Net Cash Provided by (Used in) Financing Activities Net cash provided by financing activities Proceeds From Issuance Of Common Stock Pre Funded Warrants And Common Warrants Proceeds from issuance and exercise of common stock, pre-funded warrants, Series 2 warrants, and common warrants Proceeds from issuance of common stock pre funded warrants and common warrants. Supplemental Cash Flow Elements [Abstract] Supplemental disclosure of cash flow information: Warrant Antidilution Provision Deemed dividend Warrant antidilution provision. Cash, Cash Equivalents, Restricted Cash and Restricted Cash Equivalents, Period Increase (Decrease), Including Exchange Rate Effect Net increase (decrease) in cash, cash equivalents, and restricted cash Cash, Cash Equivalents, Restricted Cash and Restricted Cash Equivalents Cash, cash equivalents, and restricted cash at beginning of year Cash, cash equivalents, and restricted cash at end of year Total cash, cash equivalents, and restricted cash Effect of Exchange Rate on Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Including Disposal Group and Discontinued Operations Effect of exchange rate changes on cash, cash equivalents, and restricted cash Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents [Abstract] Reconciliation of cash, cash equivalents, and restricted cash to the consolidated balance sheets: Cash and Cash Equivalents, at Carrying Value Cash and cash equivalents Schedule Of Entities In Control [Abstract] Business Description and Basis of Presentation [Text Block] Business Accounting Policies [Abstract] Accounting Policies [Abstract] Significant Accounting Policies [Text Block] Basis of presentation and summary of significant accounting policies Liquidity [Abstract] Liquidity. Liquidity Disclosure [Text Block] Liquidity Liquidity disclosure. Revenue from Contract with Customer [Text Block] Revenue Cash and Cash Equivalents [Abstract] Cash and Cash Equivalents Disclosure [Text Block] Cash, cash equivalents, and restricted cash Other Assets [Abstract] Other Assets Disclosure [Text Block] Prepaid and other assets Property, Plant and Equipment, Net [Abstract] Property and equipment, net Property, Plant and Equipment Disclosure [Text Block] Property and equipment, net Payables and Accruals [Abstract] Accounts Payable and Accrued Liabilities Disclosure [Text Block] Trade and other payables Leases [Abstract] Lessee, Operating Leases [Text Block] Leases Stockholders' Equity Note Disclosure [Text Block] Stockholders' equity Income Tax Disclosure [Abstract] Income Tax Disclosure [Abstract] Income Tax Disclosure [Text Block] Income taxes Commitments and Contingencies Disclosure [Abstract] Commitments and Contingencies Disclosure [Text Block] Commitments and contingencies Related Party Transactions [Abstract] Related Party Transactions Disclosure [Text Block] Related party transactions Earnings Per Share [Abstract] Earnings Per Share [Text Block] Loss per share Quarterly Financial Information Disclosure [Abstract] Quarterly Financial Information [Text Block] Updated quarterly results Subsequent Events [Abstract] Subsequent Events [Text Block] Subsequent events Consolidation, Policy [Policy Text Block] Principles of Consolidation Segment Reporting, Policy [Policy Text Block] Segment Reporting Foreign Currency Transactions and Translations Policy [Policy Text Block] Foreign Currency Translation and Other Comprehensive Income (Loss) Fair Value Measurement, Policy [Policy Text Block] Fair Value Measurements Cash and Cash Equivalents, Policy [Policy Text Block] Cash and Cash Equivalents Concentration Risk, Credit Risk, Policy [Policy Text Block] Concentrations of Risk Trade and Other Accounts Receivable, Unbilled Receivables, Policy [Policy Text Block] Trade and Other Receivables Property, Plant and Equipment, Policy [Policy Text Block] Property and Equipment Impairment or Disposal of Long-Lived Assets, Policy [Policy Text Block] Impairment of Long-Lived Assets Trade and other payables [Policy Text Block] Trade and other payables Trade and other payables. Lessee, Leases [Policy Text Block] Leases Earnings Per Share, Policy [Policy Text Block] Basic and Diluted Net Loss Per Share Revenue [Policy Text Block] Revenue Recognition Research and Development Expense, Policy [Policy Text Block] Research and Development Expense Share-based Payment Arrangement [Policy Text Block] Equity-based Compensation Expense Income Tax, Policy [Policy Text Block] Income Taxes Comprehensive Income, Policy [Policy Text Block] Comprehensive Loss New Accounting Pronouncements, Policy [Policy Text Block] Recent Accounting Pronouncements Basis of Accounting, Policy [Policy Text Block] Basis of Presentation Use of Estimates, Policy [Policy Text Block] Use of Estimates Risks And Uncertainties [Policy Text Block] Risks and Uncertainties Risks and uncertainties. Recently Issued Accounting Standards Not Yet Adopted [Policy Text Block] Recently Issued Accounting Standards Not Yet Adopted Recently issued accounting standards not yet adopted. Schedule Of Entities In Control [Table Text Block] Summary of entities in control Schedule of entities in control. Schedule Of Foreign Currency Translation Rates [Table Text Block] Summary of foreign currency translation and other comprehensive income (loss) Schedule of foreign currency translation rates. Schedule Of Property Plant And Equipment Useful Lives [Table Text Block] Summary of property and equipment Schedule of property plant and equipment useful lives. Revenue from External Customers by Products and Services [Table Text Block] Summary of revenue from customers Schedule of Cash and Cash Equivalents [Table Text Block] Schedule of cash, cash equivalents, and restricted cash and Restricted cash equivalents Schedule of Other Assets [Table Text Block] Summary of other current assets Property, Plant and Equipment [Table Text Block] Summary of property and equipment net Schedule of Accrued Liabilities [Table Text Block] Summary of trade and other payables Schedule Of Supplemental Balance Sheet Information Related To Leases [Table Text Block] Summary of supplemental balance sheet information related to leases Schedule of supplemental balance sheet information related to leases. Lessee, Operating Lease, Liability, Maturity [Table Text Block] Summary of maturities of the operating lease liabilities Schedule of Stockholders' Equity Note, Warrants or Rights [Table Text Block] Schedule of warrants or rights Disclosure of Share-based Compensation Arrangements by Share-based Payment Award [Table Text Block] Schedule of equity awards Schedule of Share-based Payment Award, Stock Options, Valuation Assumptions [Table Text Block] Schedule of equity-based compensation expense Share-based Payment Arrangement, Cost by Plan [Table Text Block] Schedule of share-based compensation expense Schedule of Income before Income Tax, Domestic and Foreign [Table Text Block] Summary of income (loss) before provision for income taxes Schedule of Deferred Tax Assets and Liabilities [Table Text Block] Summary of company's deferred taxes Disclosure Details Of Operating Loss Carry Forwards And Tax Credits [Table Text Block] Summary of net operating losses and tax credit carryforwards Disclosure details of operating loss carry forwards and tax credits. Schedule of Effective Income Tax Rate Reconciliation [Table Text Block] Summary reconciliation of effective rate of the company's provision (benefit) for income taxes Schedule of Earnings Per Share, Basic and Diluted [Table Text Block] Summary of Loss per share Disclosure In Tabular Form Of Quarterly Updated Information Additional Paid In Capital [Table Text Block] Summary of additional paid in capital, common stock Disclosure in tabular form of quarterly updated information additional paid in capital. Disclosure In Tabular Form Of Quarterly Update Of Retained Earnings Accumulated Deficit [Table Text Block] Summary of accumulated deficit Disclosure in tabular form of quarterly update of retained earnings accumulated deficit. Quarterly Updated Financial Information Earnings Per Share [Table Text Block] Summary of APIC and net loss per share for the quarter Quarterly updated financial information earnings per share. Schedule Of Entities In Control [Table] Schedule Of Entities In Control [Line Items] Investment, Name [Axis] Investment, Name [Domain] Benitec Biopharma Proprietary Limited BBL [Member] Benitec Biopharma Proprietary Limited ("BBL") [Member] Benitec Australia Proprietary Limited [Member] Benitec Australia Proprietary Limited [Member] Benitec Limited [Member] Benitec Limited [Member] Benitec Inc [Member] Benitec, Inc. [Member] RNAi Therapeutics Inc [Member] RNAi Therapeutics, Inc. [Member] Tacere Therapeutics Inc [Member] Tacere Therapeutics, Inc. [Member] Benitec LLC [Member] Benitec LLC [Member] Benitec IP Holdings Inc [Member] Benitec IP Holdings, Inc. [Member] Benitec IP Holdings, Inc. Entity Incorporation, Date of Incorporation Entity Incorporation Date Of Incorporation Foreign Currency Exchange Rate, Translation Exchange rate on balance sheet dates, USD: AUD Exchange Rate Average Foreign Exchange Rate For The Period Average exchange rate for the period, USD: AUD Exchange Rate Average foreign exchange rate for the period. Property, Plant and Equipment [Table] Property, Plant and Equipment [Table] Long-Lived Tangible Asset [Axis] Long-Lived Tangible Asset [Axis] Long-Lived Tangible Asset [Domain] Long-Lived Tangible Asset [Domain] Leaseholds and Leasehold Improvements [Member] Leasehold improvements [Member] Computer Equipment [Member] Computer hardware [Member] Lab Equipment [Member] Lab equipment [Member] Lab equipment. Software and Software Development Costs [Member] Software [Member] Statistical Measurement

[Axis] Statistical Measurement [Axis] Statistical Measurement [Domain] Statistical Measurement [Domain] Maximum [Member] Maximum [Member] Minimum [Member] Minimum [Member] Property, Plant and Equipment [Line Items] Property, Plant and Equipment [Line Items] Property, Plant and Equipment, Useful Life Property, Plant and Equipment, Useful Life Description of Property, Plant and Equipment, Estimated Useful Lives Property, Plant and Equipment, Estimated Useful Lives Description of Property, Plant and Equipment, Estimated Useful Lives. Summary Of Significant Accounting Policies [Table] Summary Of Significant Accounting Policies [Table] Summary of significant accounting policies [Table]. Measurement Frequency [Axis] Measurement Frequency [Domain] Measurement Frequency [Domain] Fair Value, Recurring [Member] Fair Value, Recurring [Member] Summary Of Significant Accounting Policies [Line Items] Summary of significant accounting policies [Line Items]. Financial Assets At Fair Value Financial assets at fair value Financial assets at fair value. Financial Liabilities Fair Value Disclosure Financial liabilities at fair value Antidilutive Securities Excluded from Computation of Earnings Per Share, Amount Antidilutive securities excluded from the computation of earnings per share Stockholders' Equity, Reverse Stock Split Stockholders' equity, reverse stock split Concentration Risk Benchmark [Axis] Concentration Risk Benchmark [Domain] Subsequent Event Type [Axis] Subsequent Event Type [Domain] Gross Proceeds From Issuance Of Warrants Gross proceeds from issuance of warrants Gross proceeds from issuance of warrants. Class of Warrant or Right, Exercise Price of Warrants or Rights Warrants exercise price Class of warrant or right, exercise price of warrants or rights Class Of Warrant Purchase Price Per Warrant Class of warrant purchase price per warrant Class of warrant purchase price per warrant. Class of Warrant or Right, Number of Securities Called by Warrants or Rights Warrants convertible into shares of common stock on exercise Warrants convertible into shares of common stock on exercise Sale of Stock, Price Per Share Sale of stock issue price per share Sale of Stock, Number of Shares Issued in Transaction Sale of stock number of shares issued in the transaction Pre-funded warrants issued Segment Reporting [Abstract] Revenue from External Customers by Products and Services [Table] Product and Service [Axis] Product and Service [Domain] License [Member] Licensing revenue [Member] Revenue from External Customer [Line Items] Timing of Transfer of Good or Service [Axis] Timing of Transfer of Good or Service [Domain] Restricted Cash and Cash Equivalents Total Prepaid Expense, Current Prepaid expenses Market Value Of listed shares Market value of listed shares Market value of listed shares. Other Assets Total other assets Other Assets, Noncurrent Less: A non-current A portion Other Assets, Current Current portion Software Development [Member] Software [Member] Equipment [Member] Lab equipment [Member] Leasehold improvements [Member] Leasehold improvements [Member] Property, Plant and Equipment, Gross Total property and equipment, gross Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment Accumulated depreciation and amortization Accounts Payable, Trade, Current Trade payable Accrued Licence Fees Current Accrued licence fees Current, Accrued Professional Fees, Current Accrued professional fees Other Accrued Liabilities, Current Other payables Accrued Clinical Development Project Costs Accrued clinical development project costs Accrued clinical development project costs Accrued Consultant Fees Current Accrued consultant fees Accrued consultant fees current. Assets and Liabilities, Lessee [Abstract] Operating Lease, Right-of-Use Asset, Amortization Expense Amortization of right of use asset Operating Lease, Liability Balance at July 1 Operating lease liabilities at June 30 Present value of operating lease liabilities Operating Lease, Payments Principal payments on operating lease liabilities Accounting Standards Update [Axis] Accounting Standards Update [Domain] Lessee, Operating Lease, Remaining Lease Term Operating lease has a remaining lease term Operating Lease, Expense Operating lease expense Lessee, Operating Lease, Discount Rate Operating lease discount rate Income Statement Location [Axis] Income Statement Location [Axis] Income Statement Location [Domain] General and Administrative Expense [Member] General and Administrative Expense [Member] General and administrative [Member] Lessee, Operating Lease, Liability, to be Paid, Year One 2025 Lessee, Operating Lease, Liability, to be Paid Total operating lease payments Lessee, Operating Lease, Liability, Undiscounted Excess Amount Less imputed interest Weighted average Exercise Price Of Class Of Warrants Or Rights Outstanding Weighted Average Exercise Price, beginning of period Weighted Average Exercise Price, ending of period Weighted-average exercise price of class of warrants or rights outstanding, Class of Warrant or Right, Outstanding Outstanding, beginning of period Outstanding, ending of period Warrants outstanding Weighted Average Exercise Price Of Pre Funded Warrants Issued Pre-funded warrants issued Weighted average exercise price of pre funded warrants issued. Class Of Warrant Or Rights Issued During Period Common warrants issued Class of warrant or rights issued during period Class of warrant or rights issued during period. Class Of Warrants Exercisable and Outstanding Outstanding and exercisable Class of warrants exercisable and outstanding. Weighted Average Exercise Price Of Class Of Warrants Or Rights Exercisable And Outstanding Outstanding and exercisable Weighted average exercise price of class of warrants or rights exercisable and outstanding. Weighted Average Exercise Price Of Common Warrants Issued Common warrants issued Weighted average exercise price of common warrants issued. Class of Warrants Or Rights Issued During The Period Exercise Price One Pre-funded warrants issued Class of warrants or rights issued during the period exercise price one, Class Of Warrants Or Rights Warrants Issued During The Period One Pre-funded warrants issued Class of warrants or rights prefunded warrants issued during the period one, Class Of Warrant Or Rights Exercised Pre-funded warrants exercised Class of warrant or rights exercised. WeightedAverageExercisePriceOfClassOfWarrantsOrRightsExercised Pre-funded warrants exercised Weighted average exercise price of class of warrants or rights exercised. Sale of Stock [Axis] Sale of Stock [Domain] Pre funded Warrants [Member] Pre-funded warrants [Member] Pre funded warrants . Series Two Warrants [Member] Series 2 Warrants [Member] Series 2 Warrants [Member] Common Warrants [Member] Common warrants [Member] Common warrants. Schedule of Share-based Compensation Arrangements by Share-based Payment Award [Table] Share-based Compensation Arrangement by Share-based Payment Award [Line Items] Share-based Compensation Arrangement by Share-based Payment Award, Options, Outstanding, Number Stock Options, Outstanding, beginning of period Stock Options, Outstanding, end of period Share-based Compensation Arrangement by Share-based Payment Award, Options, Grants in Period, Gross Stock Options, Granted Share-based Compensation Arrangement by Share-based Payment Award, Options, Forfeitures in Period Stock Options, Forfeited Share-based Compensation Arrangement by Share-based Payment Award, Options, Exercisable, Number Stock Options, Exercisable, end of period Share-based Compensation Arrangement by Share-based Payment Award, Options, Outstanding, Weighted Average Exercise Price Weighted-average exercise price, beginning of period Weighted-average exercise price, end of period Share-based Compensation Arrangements by Share-based Payment Award, Options, Grants in Period, Weighted Average Exercise Price Weighted-average exercise price, Granted Share-based Compensation Arrangements by Share-based Payment Award, Options, Forfeitures in Period, Weighted Average Exercise Price Weighted-average exercise price, Forfeited Share-based Compensation Arrangement by Share-based Payment Award, Options, Exercisable, Weighted Average Exercise Price Weighted-average exercise price, Exercisable, end of period Share-based Compensation Arrangement by Share-based Payment Award, Options, Outstanding, Weighted Average Remaining Contractual Term Weighted-average Remaining Contractual Term, Outstanding Share-based Compensation Arrangement by Share-based Payment Award, Options, Exercisable, Weighted Average Remaining Contractual Term Weighted-average Remaining Contractual Term, Exercisable Share Based Compensation Arrangement by Share Based Payment Award Options Granted During Period Weighted Average Remaining Contractual Term Weighted-average Remaining Contractual Term, Granted Share based compensation arrangement by share based payment award options granted during period weighted average remaining contractual term. Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Expirations in Period Stock Options, Expired Share-Based Compensation Arrangements by Share-Based Payment Award, Options, Expirations in Period, Weighted Average Exercise Price Weighted-average exercise price, Expired Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Intrinsic Value Aggregate Intrinsic Value, Exercisable Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Intrinsic Value Aggregate Intrinsic Value, Outstanding Employee stock option [Member] Employee Stock Option [Member] Share-based Compensation Arrangement by Share-based Payment Award, Fair Value Assumptions, Expected Term Expected life Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Risk Free Interest Rate Risk-free interest rate Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Volatility Rate Expected volatility Share-based Payment Arrangement, Expensed and Capitalized, Amount [Table] Schedule of Share-based Compensation Arrangements by Share-based Payment Award [Table] Research and Development Expense [Member] Research and development [Member] Share-based Payment Arrangement, Expensed and Capitalized, Amount [Line Items] Deferred Compensation Arrangement with Individual, Postretirement Benefits [Line Items] Share-based Payment Arrangement, Expense Share-based compensation expense Proceeds from Issuance Initial Public Offering Net proceeds from public offering Share-based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Amount Unrecognized share based compensation expense Number Of Series Warrants Issued Number of series of warrants issued Number of series warrants issued. Warrants and Rights Outstanding, Maturity Date Expiry date of warrants Cashless exercise of purchase warrants Cashless exercise of purchase warrants (In shares) Cashless exercise of purchase warrants. Proceeds from Issuance of Warrants Proceeds From Issuance Of Warrants Issue Of Common Stock And Warrant Price Per Share Issue of common stock and warrant price per share Issue of common stock and warrant price per share. Class Of Warrants Or Rights Issue Price Per Unit Class of warrants or rights issue price per unit Class of warrants or rights issue price per unit. Share-Based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Period for Recognition Share based compensation by share based award unrecognized expense remaining period of recognition Common Stock, Capital Shares Reserved for Future Issuance Common stock shares reserved for future issuance Share-Based Compensation Arrangement by Share-Based Payment Award, Expiration Period Share based compensation by share based award contractual term Weighted Average Exercise Price Of Class Of Warrants Or Rights Issued During The Period Class of warrants or rights weighted average exercise price of class of warrants or rights issued during the period Weighted average exercise price of class of warrants or rights issued during the period. Share-Based Payment Arrangement, Expense, Tax Benefit Employee option awards related stock based compensation expense Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Grants in Period, Weighted Average Grant Date Fair Value Class Of Warrants Or Rights Exercised During The Period Class Of Warrants Or Rights Exercised During The Period Number of warrants exercised Class of warrants or rights exercised during the period. IPO [Member] IPO [Member] Purchase Warrants [Member] Purchase warrants [Member] Purchase warrants. Series 2 Warrants [Member] Series 2 warrants. Plan Name [Axis] Plan Name [Domain] Two Thousand And Twenty Equity Incentive Plan [Member] Two Thousand And Twenty Equity Incentive Plan [Member] Two thousand and twenty equity incentive plan. Revision In The Exercise Price Of Prefunded Warrants [Member] Revision In The Exercise Price Of Prefunded Warrants [Member] Revision in the exercise price of prefunded warrants. Subsequent Event [Member] Subsequent Event [Member] Income (Loss) from Continuing Operations before Income Taxes, Domestic United States Income (Loss) from Continuing Operations before Income Taxes, Foreign International Deferred Tax Assets, Net of Valuation Allowance [Abstract] Deferred tax assets: Deferred Tax Assets, Operating Loss Carryforwards Net operating losses Deferred Tax Assets, Other Other Deferred Tax Assets Lease Liabilities Lease liability Deferred tax assets lease liabilities. Deferred Tax Assets, Gross Gross deferred tax assets Deferred Tax Assets Capitalized Research and Development Costs Section A 174 Capitalization Deferred tax assets capitalized research and development costs. Deferred Tax Assets, Goodwill and Intangible Assets Intangible assets Deferred Tax Assets, Tax Deferred Expense, Compensation and Benefits, Share-Based Compensation Cost Share-based compensation Deferred Tax Liabilities, Gross [Abstract] Deferred tax liabilities: Deferred Tax Liabilities, Leasing Arrangements Right-of-use assets Deferred Tax Liabilities, Property, Plant and Equipment Fixed assets Deferred Tax Liabilities, Gross Total deferred tax liabilities Deferred Tax Liabilities, Unrealized Currency Transaction Gains Unrealized FX Deferred Tax Liabilities, Prepaid Expenses Prepaid expenses Deferred Tax Assets, Valuation Allowance Less valuation allowance Deferred Tax Assets, Net Net deferred taxes Disclosure Details Of Operating Loss Carry Forwards And Tax Credits [Table] Disclosure details of operating loss carry forwards and tax credits [Table]. Period [Axis] Period [Axis] Period [Domain] Period [Domain] NOL From Two Thousand Eighteen [Member] NOL From Two Thousand Eighteen [Member] NOL from two thousand eighteen. NOL pre January One Two Thousand Eighteen [Member] NOL pre January One Two Thousand Eighteen [Member] NOL pre January One Two Thousand Eighteen [Member] NOL pre January one two thousand eighteen. Income Tax Authority [Axis] Income Tax Authority [Axis] Income Tax Authority [Domain] Income Tax Authority [Domain] State and Local Jurisdiction [Member] State and Local Jurisdiction [Member] Domestic Tax Authority [Member] Domestic Tax Authority [Member] Foreign Tax Authority [Member] Foreign Tax Authority [Member] Tax Period [Axis] Tax Period [Axis] Tax Period [Domain] Tax Period [Domain] Disclosure Details Of Operating Loss Carry Forwards And Tax Credits [Line Items] Disclosure Details Of Operating Loss Carry Forwards And Tax Credits [Line Items] Disclosure details of operating loss carry forwards and tax credits [Line Items]. Operating Loss Carryforwards Net operating losses Operating Loss Carryforwards, Limitations on Use Operating loss carryforwards, expiration years Effective Income Tax Rate Reconciliation, at Federal Statutory Income Tax Rate, Percent Statutory rate Effective Income Tax Reconciliation Percentage Permanent Differences Permanent differences Effective income tax reconciliation percentage permanent differences. Effective Income Tax Rate Reconciliation, Tax Expense (Benefit), Share-based Payment Arrangement, Percent Share-based payments Effective Income Tax Rate Reconciliation, Change in Deferred Tax Assets Valuation Allowance, Percent Change in valuation allowance Effective Income Tax Rate Reconciliation, Foreign Income Tax Rate Differential, Percent Foreign tax rate differential Effective Income Tax Rate Reconciliation, Percent Total Effective Income Tax Reconciliation On Tax Losses Upto Permissible Limit Section 382 Write-off Effective income tax reconciliation on tax losses upto permissible limit. Income Tax Disclosure [Table] Income tax disclosure [Table]. Tax Period One [Axis] Tax Period [Axis] Tax period one axis. Tax Period One [Domain] Tax Period [Domain] Tax period one domain. Tax Year 2014 [Member] Tax Year 2014 [Member] Tax Year 2019 [Member] Tax Year 2019 [Member] Tax Year 2011 [Member] Tax Year 2011 [Member] Tax Year 2022 [Member] Tax Year 2016 [Member] Income Tax Authority, Name [Axis] Income Tax Authority, Name [Axis] Income Tax Authority, Name [Domain] Income Tax Authority, Name [Domain] Internal Revenue Service (IRS) [Member] Internal Revenue Service (IRS) [Member] Income Tax Disclosure [Line Items] Income Tax Disclosure [Line Items] Income tax disclosure. Valuation Allowance, Deferred Tax Asset, Increase (Decrease), Amount Deferred tax assets increase in valuation allowance during the period Open Tax Year Tax year subject to examination Percentage Of Total Ownership Control To Be Maintained By The Current Shareholders For Availing Operating Loss Carry Forwards Percentage of total ownership control to be maintained by the current shareholders for availing operating loss carry forwards. Period Of Ownership Control For Which The Shareholders Are To Sustain Their Holding For Availing Operating Loss Carry Forwards Period of ownership control for which the shareholders are to sustain their holding for availing operating loss carry forwards. Number Of Years Of Certain Operating Losses That Can Be Carried Back Number of years of certain operating losses that can be carried back Number of years of certain operating losses that can be carried back. Percentage Of Annual Taxable Income Eligible For Deduction Percentage of annual taxable income eligible for deduction Percentage of annual taxable income eligible for deduction. Income Tax Expense (Benefit) Income tax expense benefit Tax Credit Carryforward, Amount Tax credits eligible for set off Geographical [Axis] Geographical [Axis] Geographical [Domain] Geographical [Domain] Suspension Of Annual Deduction Limitation [Member] Suspension Of Annual Deduction Limitation [Member] Suspension Of Annual Deduction Limitation Unexpected Event [Axis] Unexpected Event [Axis] Unexpected Event [Domain] Unexpected Event [Domain] Unexpected Event Coronavirus Aid Relief And Economic Security Act [Member] Coronavirus Aid Relief And Economic Security Act [Member] Coronavirus Aid Relief And Economic Security Act [Axis] Statutory act. Statutory Act [Domain] Statutory act. Senate Bill One Hundred And Sixty Seven [Member] Senate Bill No.117 [Member] Senate bill one hundred and sixty seven. Legislation [Axis] Legislation [Domain] Commitments And Contingencies Disclosure [Table] Commitments And Contingencies Disclosure [Line Items] Commitments And Contingencies Disclosure [Line Items] Antidilutive Securities [Axis] Antidilutive Securities, Name [Domain] Warrant [Member] Updated Quarterly Financial Information [Table] Updated quarterly financial information. Updated Quarterly Financial Information [Line Items] Updated quarterly financial information. Percentage Variation Between Previously Reported And Currently Reported Earnings Per Share Diluted % Change, Diluted Percentage variation between previously reported and currently reported earnings per share diluted. Percentage Variation Between Previously Reported And Currently Reported Earnings Per Share Basic % Change, Basic Percentage variation between previously reported and currently reported earnings per share basic. Revision Of Prior Period [Axis] Revision Of Prior Period [Domain] Previously Reported [Member] Previously Reported [Member] Percentage Difference Between Previously Reported Accumulated Deficit And Restated Accumulated Deficit % Change Percentage difference between previously reported accumulated deficit and restated accumulated deficit. Percentage Difference Between Previously Reported Additional Paid In Capital And Restated Additional Paid In Capital % Change Percentage difference between previously reported additional paid in capital and restated additional paid in capital. Subsequent Event [Table] Subsequent Event [Line Items] Title of Individual [Axis] Title of Individual [Domain] Related Party [Axis] Related Party [Domain] EX-101.PRE 13 bnc-20240630_pre.xml XBRL TAXONOMY EXTENSION PRESENTATION LINKBASE GRAPHIC 14 g6401181g01a19.jpg GRAPHIC begin 644 g640181g01a19.jpg N_C X 02D9) ! + 0\$!+ \$ L # ! 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(#E6HDIJMN5&F5Y\$U*GYO)/>100.AKISA:Z;BG MU-#T#CMTZFGASC/R.F..#*516+KCSRS/5(D2AZFO96G/BO2DDEZ,DR6WGBLAI.M)BW? (AK0EG&50)+Q(2P1=VE)GQR(SA<HFE.OM9-0(C.0.044#S/AF) 69H M+G&Z@W, _D9PFGBU?09H7AWB318W08&P#K14-0< M6AAM6V9)5@CHHT2AK2=30>IK*G- RY+BCMMR8N=2Y21Y/OT81+HRW3-U-2M(KHJ4*0.99)31L*%>#&WAS10AUK170VB5>E0KHJHTIU19P4E1=S MY> ^H=83JDMFY#XZ? (HL) <=>L#AL0Y2:BLH;+@E8HX\$+ICBSJ- P.# MK5#%G4=>@G*F4>#3&DHA0K6F(L1,1),_>1#6G4HDD9F?>LKR&2DDEZ.TDE5.M) -0+EJ(C#3#&B.4C)S\$D2200Y/1+ VLE=>1V4FO#4Y1IW3\$U, B-48F*G*YXCZ3, ^@2RY4H:2?R MDALCOG&16ZUX%?J6W)?-+I, &@S(62R)?KUL15D1NJE*(B+<XRA41X<.I\$?F7J5K0*#V9JJO)B2W&>33%F- J/KH/CP&=6K04DE&R2=>CNX2G* M*DH.5KH?F, _554JGT-81CCY(30),_?P01GMZ6K6N8MKRS25-S, _>=112 MGH=21K*E(009)_A?#6GYP+J-1?LOQFT-W577S-3O M,EPPI<CG7G1<@>PVS&GAMX#M.EHH21HERK05U<L-1RZ5V49.HLGY5&KAI MCU+8TFM(UVYOF0>5U-SCIDAI-UP01(8-0) ^V,D,N=IT4C,DO&LBZXX M#RKRUB35AB2L2230&K@I6H8?UGLEZD51<16.CE5B7R.849#M9VYR<& MLF.FJ3-PINX2J. AHBEU1=1D@L&L1H1W5S<00YD?>16?7X*INXCM.W.S<? 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M?_70A1*GNU*Z_5VTVYX2&UJ+((H^Q9.H5K1.XZB&T<.EM+G1\$+JF 550>XZLXWMTN0R.VY>N\$9<#H2YCGHX_0_?2@S1\$*C MPD1+&.C.LGW&E8N*U9Y.8Z)1)=_6E%20_#Y6>#*C@L@#Z_5F5K11% MK4Z5BA1IUCN1)2GGC(SI.SW*0J%3K<#NAOD?T-273.RR8_LP_X2>4D*760YR<0_1YTTN1%#?E9)H1K5CJ(1@_M079NR2)4EIVC1R.5 MMBBKBW/DTY(R.N.A:L?Z VY:HWZ3R1Y1WUS#W.FTF(BSU)2KR(GAFL)Z>_M1<3B1\$M.L9_G6M7%1Z>RT /MMF1H3GH(8&28%VY-J<SAQ7.943RYS.MZB)3>: Y=>@(<9).V65K6VMR?5IVW>_7F1001,8L73<109)E;LEJ<?7NW-M+A-N)/3NIY2+>=1\$*WHSNTAY*RYU22/@>13<0XR+WFYO>V6V6GH564<M*ZYIYZ<I%L6G1X; A?7WTFM.N.XA1SHXDE@L1Q4PUBU>QH->7.19A04DFG1*QN+M3GAV34FY15JNMED+*#&M1<?>W2H?M1<C<#<+>9FHE?YU@JF6=5.0_4EM5.S.0FJME)M.C<A- H0T62WGSXA.4&T0?20V*9Q0-19\$*14CJ%>AUYUA&ZR1GH1H0_M3V.C3FCD9*DDX*9?M&2_4<|>1HFTXMR92B;JF1ZSNVWH23?>VKV1L0C-M2- 2I:42D.113R<C9.S<M2ZT39R7B.M:6515267_#Z20?1_0FQZFR1=>3-HF*=>59317H?B- U=>8EFL:0V020N.2N)1=>3;VA&NM09EYKKS4A60=0.TPK26250=>F1H7J6R14PFX+19+>Y16M* M8G.O/N/U;H>P2DDH29;1KJ<=>R;LEGFF,IM4)GIS.M.G.3W-I-T?H1? G(YN*_.48135DT1M&R5-.5XU%D-FWJ7:Q(2B(I?87G9-M6I8=>3S)3EX28A%>JG_<8AU90=D8GS)*!@%#(CAOFT<.7#CEN1\$+CL)M M0=>1(D1T3H_67%DJH74M942H?D, _2.FWHI3UH, _H29>1J1<50*TH_>=>5RZ2?1)I(0)U0MAA<C.G3IDN<EG/D/DB-6.P7=FM+Q_P#6 MHS<@;? 6Q)2E,1D1T3P9W92#53NM=OOC(DOYIOJ<PR9C_UJF(A2+3&Q_0 MM@LWVQ.SXO?>@4N/GFP3+A19&373E)C4-V4#V1&E&S;1DFT1@202V M1+4E92%Z1<ANI*68U+BGSC.L1&75R_L0>W^GVOIHX>W_B10#_7L_P#HES83<R7L1ZB<@K0^C91*XF8G_5+>V5W_3E<M_>=6%6K/^+57;_@+2@_M (M/A/TOR&L<3DCC(1@#Z1IWWW?6.7?G/68<K*WZEHL_?F-6B+BL#0_MRYU5(AE1FLUK+V1.SXI.G04W+3FP4)MKE)3E<=15ND1Z145147HZEK?>2)D? C&2T_6B<W9)=M5<<#G\$1.C0G>1GY!MT.S:@%#4H\$HJGB)BM&W@1<5Z7?_J<0U13PEGNMVR7_Q.AE.KJ\$MXR.9I2S45<4<#I M&@K9CM&=>M7281E742FN46147WJ?>3>Y\$F9_+>_2N<=>K0M&L_KK?7C M+V=>HCSMG0Z<I<527FEMN)29R1E1F760UJ7IG)8U61HS&8M0=>Q)1/2;_#YW_# M0=>1(D1T3H_67%DJH74M942H?D, _2.FWHI3UH, _H29>1J1<50*TH_>=>5RZ2?1)I(0)U0MAA<C.G3IDN<EG/D/DB-6.P7=FM+Q_P#6 MHS<@;? 6Q)2E,1D1T3P9W92#53NM=OOC(DOYIOJ<PR9C_UJF(A2+3&Q_0 MM@LWVQ.SXO?>@4N/GFP3+A19&373E)C4-V4#V1&E&S;1DFT1@202V M1+4E92%Z1<ANI*68U+BGSC.L1&75R_L0>W^GVOIHX>W_B10#_7L_P#HES83<R7L1ZB<@K0^C91*XF8G_5+>V5W_3E<M_>=6%6K/^+57;_@+2@_M (M/A/TOR&L<3DCC(1@#Z1IWWW?6.7?G/68<K*WZEHL_?F-6B+BL#0_MRYU5(AE1FLUK+V1.SXI.G04W+3FP4)MKE)3E<=15ND1Z145147HZEK?>2)D? C&2T_6B<W9)=M5<<#G\$1.C0G>1GY!MT.S:@%#4H\$HJGB)BM&W@1<5Z7?_J<0U13PEGNMVR7_Q.AE.KJ\$MXR.9I2S45<4<#I M&@K9CM&=>M7281E742FN46147WJ?>3>Y\$F9_+>_2N<=>K0M&L_KK?7C M+V=>HCSMG0Z<I<527FEMN)29R1E1F760UJ7IG)8U61HS&8M0=>Q)1/2;_#YW_# M0=>1(D1T3H_67%DJH74M942H?D, _2.FWHI3UH, _H29>1J1<50*TH_>=>5RZ2?1)I(0)U0MAA<C.G3IDN<EG/D/DB-6.P7=FM+Q_P#6 MHS<@;? 6Q)2E,1D1T3P9W92#53NM=OOC(DOYIOJ<PR9C_UJF(A2+3&Q_0 MM@LWVQ.SXO?>@4N/GFP3+A19&373E)C4-V4#V1&E&S;1DFT1@202V M1+4E92%Z1<ANI*68U+BGSC.L1&75R_L0>W^GVOIHX>W_B10#_7L_P#HES83<R7L1ZB<@K0^C91*XF8G_5+>V5W_3E<M_>=6%6K/^+57;_@+2@_M (M/A/TOR&L<3DCC(1@#Z1IWWW?6.7?G/68<K*WZEHL_?F-6B+BL#0_MRYU5(AE1FLUK+V1.SXI.G04W+3FP4)MKE)3E<=15ND1Z145147HZEK?>2)D? C&2T_6B<W9)=M5<<#G\$1.C0G>1GY!MT.S:@%#4H\$HJGB)BM&W@1<5Z7?_J<0U13PEGNMVR7_Q.AE.KJ\$MXR.9I2S45<4<#I M&@K9CM&=>M7281E742FN46147WJ?>3>Y\$F9_+>_2N<=>K0M&L_KK?7C M+V=>HCSMG0Z<I<527FEMN)29R1E1F760UJ7IG)8U61HS&8M0=>Q)1/2;_#YW_# M0=>1(D1T3H_67%DJH74M942H?D, _2.FWHI3UH, _H29>1J1<50*TH_>=>5RZ2?1)I(0)U0MAA<C.G3IDN<EG/D/DB-6.P7=FM+Q_P#6 MHS<@;? 6Q)2E,1D1T3P9W92#53NM=OOC(DOYIOJ<PR9C_UJF(A2+3&Q_0 MM@LWVQ.SXO?>@4N/GFP3+A19&373E)C4-V4#V1&E&S;1DFT1@202V M1+4E92%Z1<ANI*68U+BGSC.L1&75R_L0>W^GVOIHX>W_B10#_7L_P#HES83<R7L1ZB<@K0^C91*XF8G_5+>V5W_3E<M_>=6%6K/^+57;_@+2@_M (M/A/TOR&L<3DCC(1@#Z1IWWW?6.7?G/68<K*WZEHL_?F-6B+BL#0_MRYU5(AE1FLUK+V1.SXI.G04W+3FP4)MKE)3E<=15ND1Z145147HZEK?>2)D? 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C&2T_6B<W9)=M5<<#G\$1.C0G>1GY!MT.S:@%#4H\$HJGB)BM&W@1<5Z7?_J<0U13PEGNMVR7_Q.AE.KJ\$MXR.9I2S45<4<#I M&@K9CM&=>M7281E742FN46147WJ?>3>Y\$F9_+>_2N<=>K0M&L_KK?7C M+V=>HCSMG0Z<I<527FEMN)29R1E1F760UJ7IG)8U61HS&8M0=>Q)1/2;_#YW_# M0=>1(D1T3H_67%DJH74M942H?D, _2.FWHI3UH, _H29>1J1<50*TH_>=>5RZ2?1)I(0)U0MAA<C.G3IDN<EG/D/DB-6.P7=FM+Q_P#6 MHS<@;? 6Q)2E,1D1T3P9W92#53NM=OOC(DOYIOJ<PR9C_UJF(A2+3&Q_0 MM@LWVQ.SXO?>@4N/GFP3+A19&373E)C4-V4#V1&E&S;1DFT1@202V M1+4E92%Z1<ANI*68U+BGSC.L1&75R_L0>W^GVOIHX>W_B10#_7L_P#HES83<R7L1ZB<@K0^C91*XF8G_5+>V5W_3E<M_>=6%6K/^+57;_@+2@_M (M/A/TOR&L<3DCC(1@#Z1IWWW?6.7?G/68<K*WZEHL_?F-6B+BL#0_MRYU5(AE1FLUK+V1.SXI.G04W+3FP4)MKE)3E<=15ND1Z145147HZEK?>2)D? C&2T_6B<W9)=M5<<#G\$1.C0G>1GY!MT.S:@%#4H\$HJGB)BM&W@1<5Z7?_J<0U13PEGNMVR7_Q.AE.KJ\$MXR.9I2S45<4<#I M&@K9CM&=>M7281E742FN46147WJ?>3>Y\$F9_+>_2N<=>K0M&L_KK?7C M+V=>HCSMG0Z<I<527FEMN)29R1E1F760UJ7IG)8U61HS&8M0=>Q)1/2;_#YW_# M0=>1(D1T3H_67%DJH74M942H?D, _2.FWHI3UH, _H29>1J1<50*TH_>=>5RZ2?1)I(0)U0MAA<C.G3IDN<EG/D/DB-6.P7=FM+Q_P#6 MHS<@;? 6Q)2E,1D1T3P9W92#53NM=OOC(DOYIOJ<PR9C_UJF(A2+3&Q_0 MM@LWVQ.SXO?>@4N/GFP3+A19&373E)C4-V4#V1&E&S;1DFT1@202V M1+4E92%Z1<ANI*68U+BGSC.L1&75R_L0>W^GVOIHX>W_B10#_7L_P#HES83<R7L1ZB<@K0^C91*XF8G_5+>V5W_3E<M_>=6%6K/^+57;_@+2@_M (M/A/TOR&L<3DCC(1@#Z1IWWW?6.7?G/68<K*WZEHL_?F-6B+BL#0_MRYU5(AE1FLUK+V1.SXI.G04W+3FP4)MKE)3E<=15ND1Z145147HZEK?>2)D? C&2T_6B<W9)=M5<<#G\$1.C0G>1GY!MT.S:@%#4H\$HJGB)BM&W@1<5Z7?_J<0U13PEGNMVR7_Q.AE.KJ\$MXR.9I2S45<4<#I M&@K9CM&=>M7281E742FN46147WJ?>3>Y\$F9_+>_2N<=>K0M&L_KK?7C M+V=>HCSMG0Z<I<527FEMN)29R1E1F760UJ7IG)8U61HS&8M0=>Q)1/2;_#YW_# M0=>1(D1T3H_67%DJH74M942H?D, _2.FWHI3UH, _H29>1J1<50*TH_>=>5RZ2?1)I(0)U0MAA<C.G3IDN<EG/D/DB-6.P7=FM+Q_P#6 MHS<@;? 6Q)2E,1D1T3P9W92#53NM=OOC(DOYIOJ<PR9C_UJF(A2+3&Q_0 MM@LWVQ.SXO?>@4N/GFP3+A19&373E)C4-V4#V1&E&S;1DFT1@202V M1+4E92%Z1<ANI*68U+BGSC.L1&75R_L0>W^GVOIHX>W_B10#_7L_P#HES83<R7L1ZB<@K0^C91*XF8G_5+>V5W_3E<M_>=6%6K/^+57;_@+2@_M (M/A/TOR&L<3DCC(1@#Z1IWWW?6.7?G/68<K*WZEHL_?F-6B+BL#0_MRYU5(AE1FLUK+V1.SXI.G04W+3FP4)MKE)3E<=15ND1Z145147HZEK?>2)D? 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C&2T_6B<W9)=M5<<#G\$1.C0G>1GY!MT.S:@%#4H\$HJGB)BM&W@1<5Z7?_J<0U13PEGNMVR7_Q.AE.KJ\$MXR.9I2S45<4<#I M&@K9CM&=>M7281E742FN46147WJ?>3>Y\$F9_+>_2N<=>K0M&L_KK?7C M+V=>HCSMG0Z<I<527FEMN)29R1E1F760UJ7IG)8U61HS&8M0=>Q)1/2;_#YW_# M0=>1(D1T3H_67%DJH74M942H?D, _2.FWHI3UH, _H29>1J1<50*TH_>=>5RZ2?1)I(0)U0MAA<C.G3IDN<EG/D/DB-6.P7=FM+Q_P#6 MHS<@;? 6Q)2E,1D1T3P9W92#53NM=OOC(DOYIOJ<PR9C_UJF(A2+3&Q_0 MM@LWVQ.SXO?>@4N/GFP3+A19&373E)C4-V4#V1&E&S;1DFT1@202V M1+4E92%Z1<ANI*68U+BGSC.L1&75R_L0>W^GVOIHX>W_B10#_7L_P#HES83<R7L1ZB<@K0^C91*XF8G_5+>V5W_3E<M_>=6%6K/^+57;_@+2@_M (M/A/TOR&L<3DCC(1@#Z1IWWW?6.7?G/68<K*WZEHL_?F-6B+BL#0_MRYU5(AE1FLUK+V1.SXI.G04W+3FP4)MKE)3E<=15ND1Z145147HZEK?>2)D? C&2T_6B<W9)=M5<<#G\$1.C0G>1GY!MT.S:@%#4H\$HJGB)BM&W@1<5Z7?_J<0U13PEGNMVR7_Q.AE.KJ\$MXR.9I2S45<4<#I M&@K9CM&=>M7281E742FN46147WJ?>3>Y\$F9_+>_2N<=>K0M&L_KK?7C M+V=>HCSMG0Z<I<527FEMN)29R1E1F760UJ7IG)8U61HS&8M0=>Q)1/2;_#YW_# M0=>1(D1T3H_67%DJH74M942H?D, _2.FWHI3UH, _H29>1J1<50*TH_>=>5RZ2?1)I(0)U0MAA<C.G3IDN<EG/D/DB-6.P7=FM+Q_P#6 MHS<@;? 6Q)2E,1D1T3P9W92#53NM=OOC(DOYIOJ<PR9C_UJF(A2+3&Q_0 MM@LWVQ.SXO?>@4N/GFP3+A19&373E)C4-V4#V1&E&S;1DFT1@202V M1+4E92%Z1<ANI*68U+BGSC.L1&75R_L0>W^GVOIHX>W_B10#_7L_P#HES83<R7L1ZB<@K0^C91*XF8G_5+>V5W_3E<M_>=6%6K/^+57;_@+2@_M (M/A/TOR&L<3DCC(1@#Z1IWWW?6.7?G/68<K*WZEHL_?F-6B+BL#0_MRYU5(AE1FLUK+V1.SXI.G04W+3FP4)MKE)3E<=15ND1Z145147HZEK?>2)D? C&2T_6B<W9)=M5<<#G\$1.C0G>1GY!MT.S:@%#4H\$HJGB)BM&W@1<5Z7?_J<0U13PEGNMVR7_Q.AE.KJ\$MXR.9I2S45<4<#I M&@K9CM&=>M7281E742FN46147WJ?>3>Y\$F9_+>_2N<=>K0M&L_KK?7C M+V=>HCSMG0Z<I<527FEMN)29R1E1F760UJ7IG)8U61HS&8M0=>Q)1/2;_#YW_# M0=>1(D1T3H_67%DJH74M942H?D, _2.FWHI3UH, _H29>1J1<50*TH_>=>5RZ2?1)I(0)U0MAA<C.G3IDN<EG/D/DB-6.P7=FM+Q_P#6 MHS<@;? 6Q)2E,1D1T3P9W92#53NM=OOC(DOYIOJ<PR9C_UJF(A2+3&Q_0 MM@LWVQ.SXO?>@4N/GFP3+A19&373E)C4-V4#V1&E&S;1DFT1@202V M1+4E92%Z1<ANI*68U+BGSC.L1&75R_L0>W^GVOIHX>W_B10#_7L_P#HES83<R7L1ZB<@K0^C91*XF8G_5+>V5W_3E<M_>=6%6K/^+57;_@+2@_M (M/A/TOR&L<3DCC(1@#Z1IWWW?6.7?G/68<K*WZEHL_?F-6B+BL#0_MRYU5(AE1FLUK+V1.SXI.G04W+3FP4)MKE)3E<=15ND1Z145147HZEK?>2)D? C&2T_6B<W9)=M5<<#G\$1.C0G>1GY!MT.S:@%#4H\$HJGB)BM&W@1<5Z7?_J<0U13PEGNMVR7_Q.AE.KJ\$MXR.9I2S45<4<#I M&@K9CM&=>M7281E742FN46147WJ?>3>Y\$F9_+>_2N<=>K0M&L_KK?7C M+V=>HCSMG0Z<I<527FEMN)29R1E1F760UJ7IG)8U61HS&8M0=>Q)1/2;_#YW_# M0=>1(D1T3H_67%DJH74M942H?D, _2.FWHI3UH, _H29>1J1<50*TH_>=>5RZ2?1)I(0)U0MAA<C.G3IDN<EG/D/DB-6.P7=FM+Q_P#6 MHS<@;? 6Q)2E,1D1T3P9W92#53NM=OOC(DOYIOJ<PR9C_UJF(A2+3&Q_0 MM@LWVQ.SXO?>@4N/GFP3+A19&373E)C4-V4#V1&E&S;1DFT1@202V M1+4E92%Z1<ANI*68U+BGSC.L1&75R_L0>W^GVOIHX>W_B10#_7L_P#HES83<R7L1ZB<@K0^C91*XF8G_5+>V5W_3E<M_>=6%6K/^+57;_@+2@_M (M/A/TOR&L<3DCC(1@#Z1IWWW?6.7?G/68<K*WZEHL_?F-6B+BL#0_MRYU5(AE1FLUK+V1.SXI.G04W+3FP4)MKE)3E<=15ND1Z145147HZEK?>2)D? 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C&2T_6B<W9)=M5<<#G\$1.C0G>1GY!MT.S:@%#4H\$HJGB)BM&W@1<5Z7?_J<0U13PEGNMVR7_Q.AE.KJ\$MXR.9I2S45<4<#I M&@K9CM&=>M7281E742FN46147WJ?>3>Y\$F9_+>_2N<=>K0M&L_KK?7C M+V=>HCSMG0Z<I<527FEMN)29R1E1F760UJ7IG)8U61HS&8M0=>Q)1/2;_#YW_# M0=>1(D1T3H_67%DJH74M942H?D, _2.FWHI3UH, _H29>1J1<50*TH_>=>5RZ2?1)I(0)U0MAA<C.G3IDN<EG/D/DB-6.P7=FM+Q_P#6 MHS<@;? 6Q)2E,1D1T3P9W92#53NM=OOC(DOYIOJ<PR9C_UJF(A2+3&Q_0 MM@LWVQ.SXO?>@4N/GFP3+A19&373E)C4-V4#V1&E&S;1DFT1@202V M1+4E92%Z1<ANI*68U+BGSC.L1&75R_L0>W^GVOIHX>W_B10#_7L_P#HES83<R7L1ZB<@K0^C91*XF8G_5+>V5W_3E<M_>=6%6K/^+57;_@+2@_M (M/A/TOR&L<3DCC(1@#Z1IWWW?6.7?G/68<K*WZEHL_?F-6B+BL#0_MRYU5(AE1FLUK+V1.SXI.G04W+3FP4)MKE)3E<=15ND1Z145147HZEK?>2)D? C&2T_6B<W9)=M5<<#G\$1.C0G>1GY!MT.S:@%#4H\$HJGB)BM&W@1<5Z7?_J<0U13PEGNMVR7_Q.AE.KJ\$MXR.9I2S45<4<#I M&@K9CM&=>M7281E742FN46147WJ?>3>Y\$F9_+>_2N<=>K0M&L_KK?7C M+V=>HCSMG0Z<I<527FEMN)29R1E1F760UJ7IG)8U61HS&8M0=>Q)1/2;_#YW_# M0=>1(D1T3H_67%DJH74M942H?D, _2.FWHI3UH, _H29>1J1<50*TH_>=>5RZ2?1)I(0)U0MAA<C.G3IDN<EG/D/DB-6.P7=FM+Q_P#6 MHS<@;? 6Q)2E,1D1T3P9W92#53NM=OOC(DOYIOJ<PR9C_UJF(A2+3&Q_0 MM@LWVQ.SXO?>@4N/GFP3+A19&373E)C4-V4#V1&E&S;1DFT1@202V M1+4E92%Z1<ANI*68U+BGSC.L1&75R_L0>W^GVOIHX>W_B10#_7L_P#HES83<R7L1ZB<@K0^C91*XF8G_5+>V5W_3E<M_>=6%6K/^+57;_@+2@_M (M/A/TOR&L<3DCC(1@#Z1IWWW?6.7?G/68<K*WZEHL_?F-6B+BL#0_MRYU5(AE1FLUK+V1.SXI.G04W+3FP4)MKE)3E<=15ND1Z145147HZEK?>2)D? C&2T_6B<W9)=M5<<#G\$1.C0G>1GY!MT.S:@%#4H\$HJGB)BM&W@1<5Z7?_J<0U13PEGNMVR7_Q.AE.KJ\$MXR.9I2S45<4<#I M&@K9CM&=>M7281E742FN46147WJ?>3>Y\$F9_+>_2N<=>K0M&L_KK?7C M+V=>HCSMG0Z<I<527FEMN)29R1E1F760UJ7IG)8U61HS&8M0=>Q)1/2;_#YW_# M0=>1(D1T3H_67%DJH74M942H?D, _2.FWHI3UH, _H29>1J1<50*TH_>=>5RZ2?1)I(0)U0MAA<C.G3IDN<EG/D/DB-6.P7=FM+Q_P#6 MHS<@;? 6Q)2E,1D1T3P9W92#53NM=OOC(DOYIOJ<PR9C_UJF(A2+3&Q_0 MM@LWVQ.SXO?>@4N/GFP3+A19&373E)C4-V4#V1&E&S;1DFT1@202V M1+4E92%Z1<ANI*68U+BGSC.L1&75R_L0>W^GVOIHX>W_B10#_7L_P#

Research and development	15,609,000	12,774,000
General and administrative	6,989,000	6,382,000
Total operating expenses	22,490,000	19,156,000
Loss from operations	(22,490,000)	(19,081,000)
Other income (loss):		
Foreign currency transaction gain (loss)	40,000	(415,000)
Interest income (expense), net	904,000	(33,000)
Other expense, net	(204,000)	(30,000)
Unrealized loss on investment	(1,000)	(3,000)
Total other income (loss), net	739,000	(481,000)
Net loss	(21,751,000)	(19,562,000)
Other comprehensive income (loss):		
Unrealized foreign currency translation gain (loss)	(62,000)	415,000
Total other comprehensive income (loss):	(62,000)	415,000
Total comprehensive loss	(21,813,000)	(19,147,000)
Deemed dividend	(618,987)	0
Net loss attributable to common stockholders	\$ (22,370,000)	\$ (19,562,000)
Net loss per share: basic	\$ (5.51)	\$ (14.12)
Net loss per share: diluted	\$ (5.51)	\$ (14.12)
Weighted average number of shares outstanding: basic	4,060,182	1,385,818
Weighted average number of shares outstanding: diluted	4,060,182	1,385,818

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Consolidated Statements of Stockholders' Equity - USD (\$) \$ in Thousands	Total	Common stock [Member]	Additional Paid-in Capital [Member]	Accumulated Deficit [Member]	Accumulated Other Comprehensive Loss [Member]	Issue Of Common Stock Prefunded Warrants And Common Stock Warrants Sold For Cash [Member]	Issue Of Common Stock Prefunded Warrants And Common Stock Warrants Sold For Cash [Member] Common stock [Member]	Issue Of Common Stock Prefunded Warrants And Common Stock Warrants Sold For Cash [Member] Additional Paid-in Capital [Member]
Balance at the beginning at Jun. 30, 2022	\$ 2,882	\$ 0	\$ 152,454	\$ (148,327)	\$ (1,245)			
Balance at the beginning (In shares) at Jun. 30, 2022		506,222						
Issuance of common stock and pre-funded warrants sold for cash, net of offering costs of \$1.869	16,015	\$ 0	16,015					
Issuance of common stock and pre-funded warrants sold for cash, net of offering costs of \$1.869, Shares		1,037,520						
Exercise of pre-funded warrants, Shares		127,743						
Share-based compensation	452		452					
Foreign currency translation gain (loss)	415				415			
Net loss	(19,562)			(19,562)				
Balance at end at Jun. 30, 2023	202	\$ 0	168,921	(167,889)	(830)			
Balance at end (In shares) at Jun. 30, 2023		1,671,485						
Exercise of common warrants	2,848		2,848			\$ 37,072		\$ 37,071
Exercise of common warrants (Shares)		738,187					5,749,152	
Issuance of common stock and pre-funded warrants sold for cash, net of offering costs of \$1.869	27,919	\$ 0	27,919					
Issuance of common stock and pre-funded warrants sold for cash, net of offering costs of \$1.869, Shares		875,949						
Exercise of pre-funded warrants, Shares		953,307						
Anti-dilution adjustment to warrants			619	(619)				
Share-based compensation	830		830					
Foreign currency translation gain (loss)	(62)				(62)			
Net loss	(21,751)			(21,751)				
Exercise of Series 2 warrants (In shares)		98,039						
Exercise of Series 2 warrants	190		190					
Balance at end at Jun. 30, 2024	\$ 47,248	\$ 1	\$ 238,398	\$ (190,259)	\$ (892)			
Balance at end (In shares) at Jun. 30, 2024		10,086,119						

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Consolidated Statements of Stockholders' Equity (Parenthetical) - USD (\$) \$ in Thousands	12 Months Ended	
	Jun. 30, 2024	Jun. 30, 2023
Issue of Common Stock Prefunded Warrants and Common Stock Warrants Sold for Cash [Member]		
Adjustment to additional paid in capital stock issuance cost	\$ 2,928	\$ 1,869
Issue of Common Stock and Prefunded Warrants for Cash [Member]		
Adjustment to additional paid in capital stock issuance cost	\$ 2,964	

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Consolidated Statements of Cash Flows - USD (\$) \$ in Thousands	12 Months Ended	
	Jun. 30, 2024	Jun. 30, 2023
Cash flows from operating activities:		
Net loss	\$ (21,751)	\$ (19,562)
Adjustments to reconcile net loss to net cash from operating activities:		
Depreciation and amortization	87	136
Amortization of right-of-use assets	256	245
Unrealized loss on investment	1	3
Share-based compensation expense	830	452
Changes in operating assets and liabilities:		
Trade and other receivables	(176)	(50)
Prepaid and other assets	645	(414)
Trade and other payables	941	1,357
Accrued employee benefits	39	73
Lease liability	(275)	(252)
Net cash used in operating activities	(19,403)	(18,012)

Cash flows from investing activities:		
Purchases of property and equipment	(179)	(1)
Net cash used in investing activities	(179)	(1)
Cash flows from financing activities:		
Proceeds from issuance and exercise of common stock, pre-funded warrants, Series 2 warrants, and common warrants	73,921	17,884
Share issue transaction costs	(5,892)	(1,869)
Net cash provided by financing activities	68,029	16,015
Effect of exchange rate changes on cash, cash equivalents, and restricted cash	(8)	412
Net increase (decrease) in cash, cash equivalents, and restricted cash	48,439	(1,586)
Cash, cash equivalents, and restricted cash at beginning of year	2,490	4,076
Cash, cash equivalents, and restricted cash at end of year	50,929	2,490
Reconciliation of cash, cash equivalents, and restricted cash to the consolidated balance sheets:		
Cash and cash equivalents	50,866	2,477
Restricted cash	63	13
Total cash, cash equivalents, and restricted cash	50,929	\$ 2,490
Supplemental disclosure of cash flow information:		
Deemed dividend	\$ 619	

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Pay vs Performance 12 Months Ended
Disclosure - USD (\$) Jun. 30, 2024 Jun. 30, 2023
\$ in Thousands

Pay vs Performance Disclosure

[Net Income \(Loss\)](#) \$ (21,751) \$ (19,562)

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Insider Trading 12 Months Ended
Arrangements Jun. 30, 2024

Trading Arrangements, by Individual

[Rule 10b5-1 Arrangement Adopted](#) false

[Non-Rule 10b5-1 Arrangement Adopted](#) false

[Rule 10b5-1 Arrangement Terminated](#) false

[Non-Rule 10b5-1 Arrangement Terminated](#) false

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Business

12 Months Ended

Jun. 30, 2024

Schedule Of Entities

In Control [Abstract]

Business

1. Business

Benitec Biopharma Inc. (the "Company") is a corporation incorporated in the state of Delaware on November 22, 2019 and listed on the Nasdaq Capital Market ("Nasdaq") under the symbol "BNTC". Benitec Biopharma Inc. is the parent entity of a number of subsidiaries including the previous parent entity Benitec Biopharma Limited ("BBL"). BBL was incorporated under the laws of Australia in 1995 and was listed on the Australian Securities Exchange, or ASX, from 1997 until April 15, 2020. On August 14, 2020, BBL reorganized as a Proprietary Limited company and changed its name to Benitec Biopharma Proprietary Limited. The Company's business focuses on the development of novel genetic medicines. Our proprietary platform, called DNA-directed RNA interference, or ddRNAi, combines RNA interference, or RNAi, with gene therapy to create medicines that facilitate sustained silencing of disease-causing genes.

On November 27, 2019, BBL announced its intention to re-domicile from Australia to the United States of America. BBL implemented a Scheme of Arrangement pursuant to which Benitec Biopharma Inc, a newly incorporated company for the purpose of effecting the re-domiciliation ("the Re-domiciliation"), acquired all BBL shares and BBL became a wholly owned subsidiary of Benitec Biopharma Inc.

The terms the "Company," "we," "us," "our" and similar terms used herein refer (i), prior to the re-domiciliation to BBL, an Australian corporation, and its subsidiaries, and (ii), following the re-domiciliation, to Benitec Biopharma Inc., a Delaware corporation, and its subsidiaries (including BBL).

During the year ended June 30, 2021, the Company completed an organization restructure as part of the commercial desire to provide a more efficient structure for the future as the Company continues to transition its operations to the US.

The Company's fiscal year end is June 30. References to a particular "fiscal year" and the "year ended June 30" are to our fiscal year end June 30 of that calendar year.

The consolidated financial statements of Benitec Biopharma Inc. are presented in United States dollars and consist of Benitec Biopharma Inc. and the following wholly owned subsidiaries:

	<i>Principal place of business/country of incorporation</i>
<i>Benitec Biopharma Proprietary Limited ("BBL")</i>	Australia
<i>Benitec Australia Proprietary Limited</i>	Australia
<i>Benitec Limited</i>	United Kingdom
<i>Benitec, Inc.</i>	USA
<i>Benitec LLC</i>	USA
<i>RNAi Therapeutics, Inc.</i>	USA
<i>Tacere Therapeutics, Inc.</i>	USA
<i>Benitec IP Holdings, Inc.</i>	USA

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Basis of Presentation and Summary of Significant Accounting Policies

12 Months Ended

Jun. 30, 2024

Accounting Policies
[Abstract]

Basis of presentation and summary of significant accounting policies

2. Basis of Presentation and Summary of Significant Accounting Policies

Basis of Presentation

On April 15, 2020, the Company implemented the transaction to redomicile from Australia to the United States and became the parent company of BBL and the wholly owned subsidiaries listed in Note 1. The historical financial statements of BBL became the historical financial statements of the combined company upon consummation of the Re-domiciliation. As a result, the financial statements included in this report reflect (i) the historical operating results of BBL and subsidiaries prior to the Re-domiciliation; (ii) the combined results of the Company, BBL, and subsidiaries following the completion of the Re-domiciliation; and (iii) the Company's equity structure for all periods presented.

On July 26, 2023, the Company effected a 1-for-17 reverse stock split (the "Reverse Stock Split") of its common stock. In accordance with the Reverse Stock Split, 17 pre-split shares of the Company's common were automatically converted into one issued and outstanding post-split share. Proportional adjustments were also made to all outstanding stock options, pre-funded warrants, and common warrants in accordance with their respective terms. The Reverse Stock Split did not change the par value of the Company's common stock or the authorized number of shares. No fractional shares were issued in connection with the Reverse Stock Split. All fractional shares were rounded up to the nearest whole share with respect to outstanding shares of common stock. All share and earnings per share amounts presented in this Form 10-K reflect the impact of this reverse split as if it had taken effect on June 30, 2022.

The Company's consolidated financial statements included in this report have been prepared in accordance with accounting principles generally accepted in the United States of America ("US GAAP") and pursuant to the rules and regulations of the SEC.

Reference is frequently made herein to the Financial Accounting Standards Board (the "FASB") Accounting Standards Codification ("ASC"). This is the source of authoritative US GAAP recognized by the FASB to be applied to non-governmental entities.

Principles of Consolidation

The consolidated financial statements include the Company's accounts and the accounts of its wholly-owned subsidiaries. All intercompany transactions and balances have been eliminated.

Segment Reporting

Operating segments are identified as components of an enterprise about which separate discrete financial information is available for evaluation by the chief operating decision-maker in making decisions regarding resource allocation and assessing performance. The Company views its operations and manages its business in one operating segment.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that impact the reported amounts of assets, liabilities and expenses and the disclosure of contingent assets and liabilities in the Company's consolidated financial statements and accompanying notes. The most significant estimates and assumptions in the Company's consolidated financial statements relate to accrued research and development expense and valuation of equity-based instruments issued for other than cash. These estimates and assumptions are based on current facts, historical experience and various other factors believed to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities and the recording of expenses that are not readily apparent from other sources. Actual results may differ materially and adversely from these estimates. To the extent there are material differences between the estimates and actual results, the Company's future results of operations will be affected.

Risks and Uncertainties

The Company is subject to risks and uncertainties common to early-stage companies in the biotechnology industry, including, but not limited to, development by competitors of new technological innovations, protection of proprietary technology, dependence on key personnel, reliance on single-source vendors and collaborators, availability of raw materials, patentability of the Company's products and processes and clinical efficacy and safety of the Company's products under development, compliance with government regulations and the need to obtain additional financing to fund operations.

There can be no assurance that the Company's research and development will be successfully completed, that adequate protection for the Company's intellectual property will be obtained or maintained, that any products developed will obtain necessary government regulatory approval or that any approved products will be commercially viable. Even if the Company's product development efforts are successful, it is uncertain when, if ever, the Company will generate revenue from product sales. The Company operates in an environment of rapid technological change and substantial competition from other pharmaceutical and biotechnology companies. In addition, the Company is dependent upon the services of its employees, consultants and other third parties.

Moreover, the COVID-19 pandemic and any similar events, pose risks that the Company or its employees, contractors, suppliers, and other partners may be prevented from conducting business activities for an indefinite period of time which may delay the Company's clinical trials, and negatively impact manufacturing and testing activities performed by third parties. Any significant delays may impact the use and sufficiency of the Company's existing cash reserves, and the Company may be required to raise additional capital earlier than it had previously planned. The Company may be unable to raise additional capital if and when needed, which may result in delays or suspension of its development plans. The extent to which the pandemic will impact the Company's business will depend on future developments that are highly uncertain and cannot be predicted at this time.

Foreign Currency Translation and Other Comprehensive Income (Loss)

The Company's functional currency and reporting currency is the United States dollar. BBL's functional currency is the Australian dollar (AUD). Assets and liabilities are translated at the exchange rate in effect at the balance sheet date. Revenues and expenses are translated at the average rate of exchange prevailing during the reporting period. Equity transactions are translated at each historical transaction date spot rate. Translation adjustments arising from the use of different exchange rates from period to period are included as a component of stockholders' equity as "Accumulated other comprehensive loss." Gains and losses resulting from foreign currency translation are included in the consolidated statements of operations and comprehensive loss as other comprehensive income (loss).

Other comprehensive income (loss) for all periods presented includes only foreign currency translation gains (losses).

As of June 30, 2024 and 2023, the exchange rates used to translate amounts in Australian dollars into USD for the purposes of preparing the consolidated financial statements were as follows:

	June 30, 2024	June 30, 2023
Exchange rate on balance sheet dates		
USD: AUD Exchange Rate	0.6670	0.6639
Average exchange rate for the period		
USD: AUD Exchange Rate	0.6559	0.6730

Fair Value Measurements

The Company measures its financial assets and liabilities in accordance with ASC 820, Fair Value Measurements. For certain financial instruments, including cash and cash equivalents, accounts receivable, accounts payable, the carrying amounts approximate fair value due to their short maturities. ASC 820 utilizes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value into three broad levels. The following is a brief description of those three levels:

- Level 1: Observable inputs such as quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2: Inputs, other than quoted prices that are observable, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets and quoted prices for identical or similar assets or liabilities in markets that are not active.
- Level 3: Unobservable inputs in which little or no market data exists, therefore developed using estimates and assumptions, which reflect those that a market participant would use.

As of June 30, 2024 and 2023, the Company had no financial assets or liabilities measured at fair value on a recurring basis.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and at banks, short-term deposits with an original maturity of three months or less with financial institutions, and bank overdrafts. Bank overdrafts are reflected as a current liability on the consolidated balance sheets. There were no other forms of cash equivalents as of June 30, 2024 and 2023.

Restricted cash balances of \$63 thousand and \$13 thousand as of June 30, 2024 and June 30, 2023, respectively, secure the Company's credit cards.

Concentrations of Risk

Financial instruments that potentially subject the Company to significant concentration of credit risk consist primarily of cash. The Company maintains deposits at federally insured financial institutions in excess of federally insured limits. The Company has not experienced any losses in such accounts, and management believes that the Company is not exposed to significant credit risk due to the financial position of the depository institutions in which those deposits are held.

Trade and Other Receivables

The Company adopted ASC 326—*Financial Instruments—Credit Losses* (Topic 326) as of July 1, 2023. As such, the Company estimates current expected credit losses (CECL) on trade and other receivables on an ongoing basis, and will recognize those expected credit losses immediately. Estimates of current expected credit losses are based on analyses of individual customer circumstances and historical write-off experience. The Company's analyses consider the aging of receivable accounts, customer creditworthiness, and general economic conditions.

Property and Equipment

Property and equipment are stated at cost, net of accumulated depreciation and amortization. Expenditures for maintenance and repairs are expensed as incurred. Additions, renewals, and improvements are capitalized. When property and equipment are retired or otherwise disposed of, the related cost and accumulated depreciation and amortization are removed from the respective accounts, and any gain or loss is included in operations.

Depreciation and amortization of property and equipment is calculated using the straight-line basis over the following estimated useful lives:

Software	3-4 years
Lab equipment	3-7 years
Computer hardware	3-5 years
Leasehold improvements	shorter of the lease term or estimated useful lives

Impairment of Long-Lived Assets

Property and equipment are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of long-lived assets to be held and used is measured by a comparison of the carrying amount of an asset to the estimated undiscounted future cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated undiscounted future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the assets. Fair value is generally determined using the asset's expected future discounted cash flows or market value, if readily determinable.

Trade and other payables

These amounts represent liabilities for goods and services provided to the Company prior to the end of the period and which are unpaid. Due to their short-term nature, they are measured at amortized cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Leases

At lease commencement, the Company records a lease liability based on the present value of lease payments over the expected lease term. The Company calculates the present value of lease payments using the discount rate implicit in the lease, unless that rate cannot be readily determined. In that case, the Company uses its incremental borrowing rate, which is the rate of interest that the Company would have to pay to borrow on a collateralized basis an amount equal to the lease payments over the expected lease term. The Company records a corresponding right-of-use lease asset based on the lease liability, adjusted for any lease incentives received and any initial direct costs paid to the lessor prior to the lease commencement date.

After lease commencement, the Company measures its leases as follows: (i) the lease liability based on the present value of the remaining lease payments using the discount rate determined at lease commencement; and (ii) the right-of-use lease asset based on the remeasured lease liability, adjusted for any unamortized lease incentives received, any unamortized initial direct costs and the cumulative difference between rent expense and amounts paid under the lease agreement. Any lease incentives received and any initial direct costs are amortized on a straight-line basis over the expected lease term. Rent expense is recorded on a straight-line basis over the expected lease term.

Basic and Diluted Net Loss Per Share

Basic net loss per share is calculated by dividing net loss by the weighted-average number of common shares outstanding during the period. Diluted net loss per share is calculated by dividing net loss by the weighted-average number of common shares outstanding plus potential common shares. Stock options, warrants and convertible instruments are considered potential common shares and are included in the calculation of diluted net loss per share using the treasury stock method when their effect is dilutive. For the year ended June 30, 2024, the Company recorded a deemed dividend, for accounting purposes, of \$618,987 as a result of an adjustment to the exercise price of its Series 2 Warrants due to an exercise price adjustment provision in such warrants. The deemed dividend is reflected as an increase in the net loss attributable to common stockholders in the basic and diluted earnings per share calculation. Potential common shares are excluded from the calculation of diluted net loss per share when their effect is anti-dilutive. As of June 30, 2024 and 2023, there were 35,453,286 and 2,456,032 potential common shares, respectively, that were excluded from the calculation of diluted net loss per share because their effect was anti-dilutive.

Revenue Recognition

The Company recognizes revenue by applying the following steps:

- Step 1: Identify the contract(s) with a customer.
- Step 2: Identify the performance obligations in the contract.
- Step 3: Determine the transaction price.
- Step 4: Allocate the transaction price to the performance obligations in the contract.
- Step 5: Recognize revenue when (or as) the entity satisfies a performance obligation.

The Company applies judgement in determining whether contracts entered into fall within the scope of ASC 606, Revenue from Contracts with Customers ("ASC 606"). In doing so, management considers the commercial substance of the transaction and how risks and benefits of the contract accrue to the various parties to the contract.

Management has also made the judgement that the grant of the license and transfer of associated know-how and materials are accounted for as one performance obligation as they are not considered to be distinct; they are highly interrelated and could not provide benefits to the customer independently from each other. Judgements were made in relation to the transfer of the license and know-how and whether this should be recognized over time or a point in time. The point in time has been determined with regard to the point at which the transfer of know-how has substantially been completed and the customer has control of the asset and the ability to direct the use of and receive substantially all of the remaining benefits.

Licensing revenues

Revenue from licensees of the Company's intellectual property reflects the transfer of a right to use the intellectual property as it exists at the point in time in which the license is transferred to the customer. Consideration can be variable and is estimated using the most likely amount method. Subsequently, the estimate is constrained until it is probable that a significant revenue reversal will not occur when the uncertainty is resolved. Revenue is recognized as or when the performance obligations are satisfied.

The Company recognizes contract liabilities for consideration received in respect of unsatisfied performance obligations and reports these amounts as other liabilities in the consolidated balance sheet. Similarly, if the Company satisfies a performance obligation before it receives the consideration, the Company recognizes either a contract asset or a receivable in its consolidated balance sheet, depending on whether something other than the passage of time is required before the consideration is due.

Royalties

Revenue from licensees of the Company's intellectual property reflect a right to use the intellectual property as it exists at the point in time in which the license is granted. Where consideration is based on sales of product by the licensee, revenue is recognized when the customer's subsequent sales of products occur.

Services revenue

Revenue is earned (constrained by variable considerations) from the provision of research and development services to customers. Services revenue is recognized when performance obligations are either satisfied over time or at a point in time. Generally, the provision of research and development services under a contract with a customer will represent satisfaction of a performance obligation over time where the Company retains the right to payment for services performed but not yet completed.

Research and Development Expense

Research and development expenses relate primarily to the cost of conducting clinical and pre-clinical trials. Pre-clinical and clinical development costs are a significant component of research and development expenses. The Company records accrued liabilities for estimated costs of research and development activities conducted by third-party service providers, which include the conduct of pre-clinical studies and clinical trials, and contract manufacturing activities. The Company records the estimated costs of research and development activities based upon the estimated amount of services provided but not yet invoiced and includes these costs in trade and other payables on the consolidated balance sheets and within research and development expenses on the consolidated statements of operations and comprehensive loss.

The Company accrues for these costs based on factors such as estimates of the work completed and in accordance with agreements established with its third-party service providers. The Company makes significant judgments and estimates in determining the accrued liabilities balance at the end of each reporting period. As actual costs become known, the Company adjusts its accrued liabilities. The Company has not experienced any material differences between accrued costs and actual costs incurred.

Equity-based Compensation Expense

The Company records share-based compensation in accordance with ASC 718, *Stock Compensation*. ASC 718 requires the fair value of all share-based employee compensation awarded to employees and non-employees to be recorded as an expense over the related requisite service period. The Company values employee and non-employee share-based compensation at fair value using the Black-Scholes option pricing model.

Income Taxes

The Company follows ASC 740, *Accounting for Income Taxes*, when accounting for income taxes, which requires an asset and liability approach to financial accounting and reporting for income taxes. Deferred income tax assets and liabilities are computed annually for temporary differences between the financial statements and tax bases of assets and liabilities that will result in taxable or deductible amounts in the future based on enacted tax laws and rates applicable to the periods in which the differences are expected to affect taxable income. Valuation allowances are established when necessary to reduce deferred tax assets to the amount more likely than not to be realized.

For uncertain tax positions that meet a "more likely than not" threshold, the Company recognizes the benefit of uncertain tax positions in the consolidated financial statements. The Company's practice is to recognize interest and penalties, if any, related to uncertain tax positions in income tax expense in the consolidated statements of operations.

Comprehensive Loss

Comprehensive loss is defined as a change in equity during a period from transactions and other events and circumstances from non-owner sources. The Company records unrealized foreign currency translation gain (loss) which qualifies as other comprehensive income (loss).

Recent Accounting Pronouncements

In June 2016, the FASB issued ASU No. 2016-13, *Financial Instruments—Credit Losses* (Topic 326). This ASU represents a significant change in the accounting for credit losses model by requiring immediate recognition of management's estimates of current expected credit losses (CECL). Under the prior model, losses were recognized only as they were incurred. The Company adopted this ASU effective July 1, 2023 and determined that its impact on the accompanying consolidated financial statements is immaterial.

Recently Issued Accounting Standards Not Yet Adopted

In December 2023, the FASB issued ASU No. 2023-09, *Income Taxes* (Topic 740) — *Improvements to Income Tax Disclosures*, which enhances the transparency, effectiveness, and comparability of income tax disclosures by requiring consistent categories and greater disaggregation of information related to income tax rate reconciliations and the jurisdictions in which income taxes are paid. This guidance is effective for annual periods beginning after December 15, 2024 with early adoption permitted. The Company is currently evaluating the impact of the ASU on its income tax disclosures within the consolidated financial statements.

In November 2023, the FASB issued ASU No. 2023-07, *Segment Reporting* (Topic 280) — *Improvements to Reportable Segment Disclosures*, which improves reportable segment disclosure requirements, primarily through enhanced disclosures about significant segment expenses. This ASU also expands disclosure requirements to enable users of financial statements to better understand the entity's measurement and assessment of segment performance and resource allocation. This guidance is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted. The Company is currently evaluating the impact of the ASU on its disclosures within the consolidated financial statements.

[XML 42-R12.htm IDEA: XBRL DOCUMENT](#)

Liquidity

12 Months Ended

Jun. 30, 2024

[Liquidity \[Abstract\]](#)

[Liquidity](#)

3. Liquidity

The accompanying consolidated financial statements have been prepared in conformity with US GAAP, which contemplate continuation of the Company as a going concern. For the fiscal years ended June 30, 2024 and 2023, the Company had a net loss of \$21.8 million and \$19.6 million, respectively, and net cash used in operations of \$19.4 million and \$18.0 million, respectively. The Company expects to continue to incur additional operating losses in the foreseeable future.

The Company's business focuses on the development of novel genetic medicines and, at this stage in the Company's development, the Company has not established a source of revenue to cover its full operating costs, and as such, is dependent on funding operations through capital financing activities. As of June 30, 2024, the Company had \$50.9 million in cash and cash equivalents. On April 22, 2024 we closed a private investment in public equity (PIPE) financing in which we sold 5,749,152 shares of common stock at a price per share of \$4.80 and, in lieu of shares of common stock, pre-funded warrants to purchase up to an aggregate of 2,584,239 shares of common stock at a price per pre-funded warrant of \$4.7999, to certain accredited institutional investors. The pre-funded warrants were immediately exercisable until exercised in full at an exercise price of \$0.0001 per share of common stock. Gross proceeds from the financing totaled \$40.0 million. We estimate that our cash and cash equivalents will be sufficient to fund the Company's operations for at least the next twelve months from the date of this report.

The Company's ability to continue as a going concern is dependent upon its ability to generate revenue and obtain adequate financing. While the Company believes in its ability to generate revenue and raise additional funds, there can be no assurances to that effect. The financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classification of liabilities that might be necessary if the Company is unable to continue as a going concern due to unsuccessful product development or commercialization, or the inability to obtain adequate financing in the future.

[XML 43-R13.htm IDEA: XBRL DOCUMENT](#)

Revenue

12 Months Ended

Jun. 30, 2024

[Revenues \[Abstract\]](#)

[Revenue](#)

4. Revenue

	Year ended June 30, 2024	Year ended June 30, 2023
Revenues from customers (US\$'000)		
Licensing revenue	—	\$ 75
Total	—	\$ 75

The Company recognized licensing revenue over time as the performance obligations were satisfied.

[XML 44-R14.htm IDEA: XBRL DOCUMENT](#)

Cash, cash equivalents, and restricted cash

12 Months Ended

Jun. 30, 2024

[Cash and Cash Equivalents \[Abstract\]](#)

[Cash, cash equivalents, and restricted cash](#)

5. Cash, cash equivalents, and restricted cash

	June 30, 2024	June 30, 2023
(US\$'000)		
Cash at bank	\$50,866	\$ 2,477
Restricted cash	63	13
Total	\$50,929	\$ 2,490

[XML 45-R15.htm IDEA: XBRL DOCUMENT](#)

Prepaid and other assets

12 Months Ended

Jun. 30, 2024

[Other Assets \[Abstract\]](#)

[Prepaid and other assets](#)

6. Prepaid and other assets

	June 30, 2024	June 30, 2023
(US\$'000)		
Prepaid expenses	\$ 577	\$ 1,280
Market value of listed shares	1	1
Total other		

assets	578	1,281
Less: non-current portion	(62)	(97)
Current portion	\$ 516	\$ 1,184

[XML 46 R16.htm IDEA: XBRL DOCUMENT](#)

Property and equipment, net

[Property, Plant and Equipment, Net \[Abstract\]](#)

[Property and equipment, net](#)

12 Months Ended

Jun. 30, 2024

7. Property and equipment, net

(US\$'000)	June 30, 2024	June 30, 2023
Software	\$ 6	\$ 6
Lab equipment	1,521	1,343
Computer hardware	32	32
Leasehold improvements	24	24
Total property and equipment, gross	1,583	1,405
Accumulated depreciation and amortization	(1,404)	(1,318)
Total property and equipment, net	\$ 179	\$ 87

Depreciation and amortization expense was \$87,000 and \$136,000 for the years ended June 30, 2024 and 2023, respectively.

[XML 47 R17.htm IDEA: XBRL DOCUMENT](#)

Trade and other payables

[Payables and Accruals \[Abstract\]](#)

[Trade and other payables](#)

12 Months Ended

Jun. 30, 2024

8. Trade and other payables

(US\$'000)	June 30, 2024	June 30, 2023
Trade payable	\$ 1,351	\$ 1,140
Accrued license fees	—	109
Accrued professional fees	97	75
Accrued clinical development project costs	2,504	1,750
Accrued consultant fees	75	88
Other payables	138	69
Total	\$ 4,165	\$ 3,231

[XML 48 R18.htm IDEA: XBRL DOCUMENT](#)

Leases

[Leases \[Abstract\]](#)

[Leases](#)

12 Months Ended

Jun. 30, 2024

9. Leases

ASC 842, *Leases* ("ASC 842") requires lessees to recognize at the lease commencement date a lease liability, which is the lessee's obligation to make lease payments arising from a lease, measured on a discounted basis, and a right-of-use asset, which is an asset that represents the lessee's right to use, or control the use of, a specified asset for the lease term.

The Company has entered into an operating lease for office space under an agreement that expires in 2025. The lease requires the Company to pay utilities, insurance, taxes, and other operating expenses. The Company's lease does not contain any residual value guarantees or material restrictive covenants.

The tables below show the changes during the years ended June 30, 2024 and 2023:

(US\$'000)	Operating lease right-of-use assets
Balance at July 1, 2022	\$ 771
Amortization of right of use asset	(245)
Balance at June 30, 2023	526
Amortization of right of use asset	(256)
Operating lease right-of-use asset at June 30, 2024	\$ 270

(US\$'000)	Operating lease liabilities
Balance at July 1, 2022	\$ 811
Principal payments on operating lease liabilities	(252)
Operating lease liabilities at June 30, 2023	559
Principal payments on operating lease liabilities	(275)
Operating lease liabilities at June 30, 2024	284
Less: non-current portion	—
Current portion at June 30, 2024	\$ 284

As of June 30, 2024, the Company's operating lease has a remaining lease term of 0.96 years and a discount rate of 4.67%. The maturities of the operating lease liabilities are as follows:

(US\$'000)	June 30, 2024
2025	291
Total operating lease payments	291
Less imputed interest	(7)
Present value of operating lease liabilities	\$ 284

For the fiscal years ended June 30, 2024 and 2023, total lease expense under operating leases was approximately \$277,000 and \$277,000, respectively, and was recorded in general and administrative expenses.

[XML 49 R19.htm IDEA: XBRL DOCUMENT](#)

Stockholders' equity

[Equity \[Abstract\]](#)

[Stockholders' equity](#)

12 Months Ended

Jun. 30, 2024

10. Stockholders' equity

Common Stock

On December 8, 2021, the stockholders of the Company approved an amendment (the "Charter Amendment") to the Company's Amended and Restated Certificate of Incorporation to increase the total number of authorized shares of common stock of the Company from 10,000,000 to 40,000,000, which became effective on December 17, 2021. On December 7, 2022, the stockholders of the Company approved another amendment to the Company's Amended and Restated Certificate of Incorporation to increase the number of authorized shares of common stock from 40,000,000 to 160,000,000. The Charter Amendment was filed with the Secretary of State of the State of Delaware and became effective December 9, 2022. On July 26, 2023, the Company effected a 1-for-17 reverse stock split (the "Reverse Stock Split") (see Note 2, Basis of Presentation and Summary of Significant Accounting Policies — Basis of Presentation).

Warrants

On December 6, 2019, the Investors were issued 4 Purchase Warrants that were exercisable into 12,600 fully paid shares of common stock should the Purchase Warrants be exercised in full ("Purchase Warrants"). The exercise price for the Purchase Warrants is US\$178.50 per share issued on exercise of a Purchase Warrant. The Purchase Warrants are exercisable, in whole or in part, any time from the date of issue until the fifth anniversary of the date of issue (December 6, 2024). On April 22, 2020, the Company issued 2,201 shares of common stock in connection with a cashless exercise of Purchase Warrants exercisable for 6,300 shares of common stock. The Company did not have an effective registration statement registering the resale of the Warrant Shares by the Holder at the time the Holder wanted to exercise the warrant; therefore, the Holder carried out a cashless exercise. The formula for conducting a cashless exercise was outlined in the Warrant agreement. Based on this formula, the Holder would have been entitled to receive 6,300 shares of common stock if they had exercised the Purchase Warrants for cash. Because of the cashless exercise, the holder received 2,201 shares.

On September 15, 2022, we closed an underwritten public offering in which we issued and sold (i) 1,037,520 shares of the Company's common stock, (ii) 12,171,628 pre-funded warrants, which, after giving effect to the Reverse Stock Split, are currently exercisable into 715,979 shares of common stock at an exercise price of \$0.0017 per share until exercised in full, and (iii) 29,809,471 outstanding Series 2 warrants (the "Series 2 Warrants") which are currently exercisable into 1,753,503 shares of common stock after giving effect to the Reverse Stock Split at an exercise price of \$11.22 per share. The Series 2 warrants sold in the offering became exercisable commencing December 9, 2022, the date on which the Company had both (a) received approval from its stockholders to increase the number of shares of common stock it is authorized to issue and (b) effected such stockholder approval by filing with the Secretary of State of the State of Delaware a certificate of amendment to its Amended and Restated Certificate of Incorporation, and will expire on the fifth anniversary of such initial exercise date. The combined purchase price for each share of common stock and accompanying common warrant was \$10.20, which was allocated as \$10.03 per share of common stock and \$0.17 per common warrant. The Series 2 Warrants agreement contains an exercise price adjustment mechanism providing that certain issuances of common stock (or common stock equivalents), if made at a price lower than the then existing exercise price of such Series 2 Warrants, would reset the exercise price to such lower price. As a result of the August 11, 2023 public offering, the exercise price of the Series 2 Warrants has been automatically reset as of the closing time of such public offering to \$1.9299. We have recorded a deemed dividend, for accounting purposes, of \$618,987 as a result of an adjustment to the exercise price of its Series 2 Warrants due to an exercise price adjustment provision in such warrants.

On October 17, 2022 and October 27, 2022, investors exercised 117,939 and 9,804 pre-funded warrants, respectively, at an exercise price of \$0.0017 per share.

On August 11, 2023 we closed an underwritten public offering in which we sold 875,949 shares of common stock, 15,126,226 pre-funded warrants to purchase 15,126,226 shares of common stock, and 16,002,175 common warrants to purchase up to 16,002,175 shares of common stock. The combined purchase price for each share of common stock and accompanying common warrant was \$1.93, which was allocated as \$1.9299 per share of common stock and \$0.0001 per common warrant. Each pre-funded warrant was sold together with one common warrant at a combined price of \$1.9299, which was allocated as \$1.9298 per pre-funded warrant and \$0.0001 per common warrant. The pre-funded warrants were immediately exercisable until exercised in full at an exercise price of \$0.0001 per share of common stock. The common warrants were immediately exercisable at an exercise price of \$3.86 per share of common stock and will expire on the fifth anniversary of such initial exercisable date. In addition, the Company granted the underwriter a 30-day option to purchase up to 2,331,606 additional shares of common stock and/or up to 2,331,606 additional common warrants. The underwriter partially exercised this option and purchased 458,134 additional shares of common stock and 458,134 additional common warrants. These additional shares are included in the total sold on August 11, 2023. Net proceeds from the offering, including the impact of the underwriter's partial exercise of its option and net of underwriting discounts, commissions, and other offering expenses, totaled \$27.9 million.

On October 17, 2023 an investor exercised 25,000 pre-funded warrants at an exercise price of \$0.0001 per share. On November 24, 2023, an investor exercised 20,000 Series 2 warrants at an exercise price of \$1.93 per share. On March 15, 2024 and March 18, 2024, investors exercised 105,888 and 26,472 pre-funded warrants, respectively, at an exercise price of \$0.0001 per share.

On April 10, 2024 and April 19, 2024, investors exercised 25,000 Series 2 warrants on each date, at an exercise price of \$1.93 per share. On April 22, 2024, an investor exercised 28,039 Series 2 warrants at an exercise price of \$1.93 per share. On April 23, 2024, May 8, 2024, and May 21, 2024, investors exercised 27,500, 697,475, and 13,212 common warrants, respectively, at an exercise price of \$3.86 per share.

On April 22, 2024 we closed a private investment in public equity (PIPE) financing in which we sold 5,749,152 shares of common stock at a price per share of \$4.80 and, in lieu of shares of common stock, pre-funded warrants to purchase up to an aggregate of 2,584,239 shares of common stock at a price per pre-funded warrant of \$4.7999, to certain accredited institutional investors. The pre-funded warrants were immediately exercisable until exercised in full at an exercise price of \$0.0001 per share of common stock. Gross proceeds from the financing totaled \$40.0 million. Net proceeds, net of commissions and other offering expenses, totaled approximately \$37.1 million.

On April 26, 2024, April 28, 2024, and May 16, 2024, investors exercised 350,000, 438,000, and 7,947 pre-funded warrants, respectively, at an exercise price of \$0.0001 per share.

As of June 30, 2024, there were 34,271,146 warrants outstanding.

The activity related to warrants during for the fiscal years ended June 30, 2024 and 2023, is summarized as follows:

	Common Stock from Warrants	Weighted Average Exercise Price (per share)
Outstanding at July 1, 2022	6,300	\$ 178.50
Pre-funded warrants issued September 15, 2022	715,979	\$ 0.0017
Series 2 warrants issued September 16, 2022	1,753,503	\$ 11.22
Pre-funded warrants exercised	127,743	\$ 0.0017
Outstanding at June 30, 2023	2,348,039	\$ 8.86
Exercisable at June 30, 2023	2,348,039	\$ 8.86
Pre-funded warrants issued August 11, 2023	15,126,226	\$ 0.0001
Common warrants issued August 11, 2023	16,002,175	\$ 3.86
Pre-funded warrants issued April 22, 2024	2,584,239	\$ 0.0001
Common warrants exercised	(738,187)	\$ 3.86
Series 2 warrants exercised	(98,039)	\$ 1.93
Pre-funded warrants exercised	(953,307)	\$ 0.0001
Outstanding and exercisable at June 30, 2024	34,271,146	\$ 1.8453

Effective as of the closing of the August 2023 underwritten public offering conducted by the Company, the exercise price of the Series 2 warrants issued September 16, 2022 was automatically adjusted to \$1.9299 as required by the terms of such warrants.

Equity Incentive Plan

Employee Share Option Plan

Upon the Re-domiciliation, the Company assumed BBL's obligations with respect to the settlement of options that were issued by BBL prior to the Re-domiciliation pursuant to the Benitec Officers' and Employees' Share Option Plan (the "Plan"). This includes the Company's assumptions of the Plan and all award agreements pursuant to which each of the options were granted. Each option when exercised entitles the option holder to one share in the Company. Options are exercisable on or before an expiry date, do not carry any voting or dividend rights and are not transferable except on death of the option holder or in certain other limited circumstances. Employee options vest one third on each anniversary of the applicable grant date for three years. If an employee dies, retires or otherwise leaves the organization, and certain other conditions have been satisfied, generally the employee has 12 months to exercise their options, or the options are cancelled. After the Re-domiciliation, no new options have been or will be issued under the Plan.

Equity and Incentive Compensation Plan

On December 9, 2020, the Company's stockholders approved the Company's 2020 Equity and Incentive Compensation Plan (the "2020 Plan"). The 2020 Plan provides for the grant of various equity awards. Currently, only stock options are outstanding under the 2020 Plan. Each option when exercised entitles the option holder to one share of the Company's common stock. Options are exercisable on or before an expiry date, do not carry any voting or dividend rights, and are not transferable except on death of the option holder or in certain other limited circumstances. Employee stock options vest in increments of one-third on each anniversary of the applicable grant date over three years. Non-employee director options vest in increments of one-third on the day prior to each of the Company's next three annual stockholder meetings following the grant date. If an option holder dies or terminates employment or service due to Disability (as defined in the 2020 Plan), the option holder generally has 12 months to exercise their vested options, or the options are cancelled. If an option holder otherwise leaves the Company, other than for a termination by the Company for Cause (as defined in the 2020 Plan), the option holder generally has 90 days to exercise their vested options, or the options are cancelled. The maximum contractual term of options granted under the 2020 Plan is ten years. Upon the consummation of a Change in Control (as defined in the 2020 Plan), all unvested stock options will immediately vest as of immediately prior to the Change in Control.

On December 8, 2021, the Company's stockholders approved an amendment to the 2020 Plan, which increased the number of shares of the Company's common stock reserved under the 2020 Plan to 108,823 (as adjusted for the Reverse Stock Split). For the fiscal year ended June 30, 2024, our named executive officers ("NEOs") were each granted equity incentive awards under the 2020 Plan. On December 6, 2023, the Company's stockholders approved an amendment to the 2020 Plan, which increased the number of shares of the Company's common stock reserved under the 2020 Plan to 1,204,537. On August 29, 2024, the Company's stockholders approved an amendment to the 2020 Plan, which increased the number of shares of the Company's common stock reserved under the 2020 Plan to 8,204,537.

Equity Awards

The activity related equity awards, which are comprised of stock options, during the fiscal years ended June 30, 2024 and 2023, respectively, is summarized as follows:

	Stock Options	Weighted Average Exercise Price	Weighted Average Remaining Contractual Term	Aggregate Intrinsic Value
Outstanding at July 1, 2022	43,416	\$ 118.15	7.18 years	
Granted	66,868	3.88	9.94 years	
Expired	(2,291)	848.12	—	
Outstanding at June 30, 2023	107,993	\$ 31.88	8.96 years	\$ 11,888
Granted	1,076,538	\$ 5.01	9.66 years	
Expired	(2,038)	\$ 501.93	—	
Forfeited	(353)	\$ 74.18	—	
Outstanding at June 30, 2024	1,182,140	\$ 6.58	9.51 years	\$ 2,342,847
Exercisable at June 30, 2024	60,292	\$ 36.23	7.43 years	\$ 69,372

Equity-based Compensation Expense

The weighted-average grant-date fair value of stock options granted during the years ended June 30, 2024 and June 30, 2023 was \$4.39 and \$3.34, respectively.

The Company estimated the fair value of each employee equity award on the grant date using the Black-Scholes option-pricing model with the following assumptions:

	Fiscal Year Ended June 30,	
	2024	2023
Expected volatility	120.8%	115.6%
Expected term	6 years	6 years
Risk-free interest rate	4.12%	3.96%
Expected dividend yield	— %	— %

Expected Volatility. The Company has based its estimate of expected volatility on the historical volatility of the price of its common stock. The Company computed historical volatility data using the daily closing prices for its shares during the equivalent period of the calculated expected term of the equity-based awards.

Expected Term. The expected term represents the period that the equity awards are expected to be outstanding. For stock options with service conditions, it is based on the "simplified method" for developing the estimate of the expected life. Under this approach, the expected term is presumed to be the midpoint between the average vesting date and the end of the contractual term.

Risk-free Interest Rate. The Company bases the risk-free interest rate assumption on U.S. Treasury constant maturities with maturities similar to those of the expected term of the equity award being valued.

Expected Dividend Yield. The Company bases the expected dividend yield assumption on the fact that it has never paid dividends and does not expect to pay dividends in the foreseeable future.

In addition to assumptions used in the Black-Scholes option-pricing model, the Company estimates a forfeiture rate to calculate the equity-based compensation expense for equity awards. The forfeiture rate is based on an analysis of actual and estimated forfeitures.

Share-Based Compensation Expense

The classification of share-based compensation expense for the years ended:

(US\$'000)	June 30,	
	2024	2023
Research and development	\$ 239	\$ 161
General and administrative	591	291
Total share-based compensation expense	\$ 830	\$ 452

As of June 30, 2024 and 2023, there was \$4,243,676 and \$350,000, respectively, of unrecognized share-based compensation expense related to stock options granted under the 2020 Plan. Unrecognized expense as of June 30, 2024 is expected to be recognized over a weighted average period of 2.65 years.

Employee option awards-related stock-based compensation expense for the years ended June 30, 2021 and 2022, and the nine months ended March 31, 2023 was understated by a total of \$34 thousand. The Company determined that this understatement is immaterial to the previously issued consolidated financial statements for the years ended June 30, 2021 and 2022, and the nine months ended March 31, 2023, and corrected it as of June 30, 2023.

[XML 50 R20.htm IDEA: XBRL DOCUMENT](#)

Income taxes

12 Months Ended
Jun. 30, 2024

[Income Tax Disclosure \[Abstract\]](#)
[Income taxes](#)

11. Income taxes

Loss before provision for income taxes consisted of the following:

(US\$'000)	Year Ended June 30,	
	2024	2023
United States	\$ (21,036)	\$ (18,953)
International	(715)	(609)
Total	\$ (21,751)	\$ (19,562)

The tax effects of significant items comprising the Company's deferred taxes are as follows:

(US\$'000)	June 30,	
	2024	2023
Deferred tax assets:		
Net operating losses	\$ 14,466	\$ 18,388
Other	172	221
Lease liability	60	117
Share-based compensation	264	263
Intangible assets	218	234
Section 174 Capitalization	5,771	3,070
Gross deferred tax assets	20,951	22,293
Less valuation allowance	(20,594)	(21,923)
Deferred tax liabilities:		
Right-of-use assets	(57)	(111)
Fixed assets	(5)	(15)
Prepaid expenses	(99)	(244)
Unrealized FX	(196)	—
Total deferred tax liabilities	(357)	(370)
Net deferred taxes	\$ —	\$ —

ASC 740 requires that the tax benefit of net operating losses, temporary differences and credit carryforwards be recorded as an asset to the extent that management assesses that realization is "more likely than not." Realization of the future tax benefits is dependent on the Company's ability to generate sufficient taxable income within the carryforward period. Because of the Company's recent history of operating losses, management believes that recognition of the deferred tax assets arising from the above-mentioned future tax benefits is currently not likely to be realized and, accordingly, has provided a valuation allowance. As of June 30, 2024 and 2023, the Company established a valuation allowance against its deferred tax assets due to the uncertainty surrounding the realization of such assets.

The valuation allowance decreased \$1.329 million during the year ended June 30, 2024. Net operating losses and tax credit carryforwards as of June 30, 2024 are as follows:

(US\$'000)	Amount	Expiration
		Years
Net operating losses, federal (post-December 31, 2017)	\$ 11,956	Do not expire
Net operating losses, state		
Net operating losses, Australia	47,823	Do not expire

The effective rate of the Company's provision (benefit) for income taxes differs from the federal statutory rate as follows:

	Year Ended June 30,	
	2024	2023
Statutory rate	21.00%	21.00%
Permanent differences	(0.76%)	(0.01%)
Share-based payments	(0.80%)	(0.19%)
Change in valuation allowance	7.12%	(20.92%)
Foreign tax rate differential	0.03%	0.12%
Section 382 Write-off	(26.59%)	—
Total	(0.00%)	(0.00%)

The Company is subject to taxation in the U.S., various state jurisdictions and Australia. The Company's tax returns for the tax years 2014, 2016, and 2019 through 2022 are open and are subject to examination by federal taxing authorities and the Company's tax returns for tax years 2011 through 2022 are subject to examination by state taxing authorities. The Company is not currently undergoing a tax audit in any federal, state, or Australian jurisdiction.

The entire amount of the Company's unrecognized tax benefits would not impact its effective tax rate if recognized. The Company has elected to include interest and penalties as a component of tax expense. During the year ended June 30, 2024, the Company did not recognize accrued interest and penalties related to unrecognized tax benefits. The Company does not anticipate that the amount of existing unrecognized tax benefits will significantly increase or decrease during the next 12 months.

Internal Revenue Code Section 382 places a limitation ("Section 382 Limitation") on the amount of taxable income that can be offset by NOL carryforwards after a change in control (generally greater than 50% change in ownership within a three-year period) of a loss corporation. California has similar rules. Generally, after a change in control, a loss corporation cannot deduct NOL carryforwards in excess of the Section 382 Limitation. Due to these "change in ownership" provisions, utilization of the NOL and tax credit carryforwards may be subject to an annual limitation regarding their utilization against taxable income in future periods.

Under Australian income tax legislation, losses can be utilized by the Company if it satisfies firstly the Continuity of Ownership Test ("COT") or if failing that, the Similar Business Test ("SBT"). Broadly, the COT requires a company to show that it maintained continuity of majority beneficial ownership from the beginning of the year in which a loss is incurred to the end of an income year in which a tax loss is sought to be recouped. The SBT requires a company to demonstrate that a "similar business" has been maintained from the time when the COT is failed and throughout the period until the end of the income year that the losses are being recouped.

On March 27, 2020, the Coronavirus Aid, Relief and Economic Security ("CARES") Act was enacted and signed into law and GAAP requires recognition of the tax effects of new legislation during the reporting period that includes the enactment date. The CARES Act includes changes to the tax provisions that benefits business entities, and makes certain technical corrections to the 2017 Tax Cuts and Jobs Act. The tax relief measures for businesses in the CARES Act include a five-year net operating loss carryback for certain net operating losses, suspension of the annual deduction limitation of 80% of taxable income for certain net operating losses, changes in the deductibility of interest, acceleration of alternative minimum tax credit refunds, payroll tax relief, and a technical correction to allow accelerated deductions for qualified improvement property.

The CARES Act also provides other non-tax benefits to assist those impacted by the pandemic. The Company evaluated the impact of the CARES Act and determined that there is no material impact to the income tax provision for the fiscal year ended June 30, 2024.

On August 16, 2022, the President signed into law H.R. 5376 (commonly called the "Inflation Reduction Act of 2022"). The primary tax provisions in the new law include an alternative minimum tax (AMT) on certain large corporations, a tax on stock buybacks and certain energy-related tax credits, each of which become effective after December 31, 2022. The provisions of the Inflation Reduction Act are not expected to have a material effect on the Company's financial statements and related disclosures.

On June 27, 2024, California's Governor signed Senate Bill 167 (SB 167), which limits the use of net operating losses and business credits for tax years beginning on January 1, 2024, and before January 1, 2027. The legislation disallows a net operating loss deduction for medium and large businesses and limits the use of tax credits to offset tax due to no more than \$5 million for each taxable year. The Company evaluated the impact of SB 167 and determined that the legislation did not materially impact the Company's income tax provision for the fiscal year ended June 30, 2024.

[XML 51 R21.htm IDEA: XBRL DOCUMENT](#)

Commitments and contingencies

12 Months Ended
Jun. 30, 2024

[Commitments and Contingencies Disclosure \[Abstract\]](#)
[Commitments and contingencies](#)

12. Commitments and contingencies

Contract commitments

The Company enters into contracts in the normal course of business with third-party contract research organizations, contract development and manufacturing organizations and other service providers and vendors. These contracts generally provide for termination on notice and, therefore, are cancellable contracts and not considered contractual obligations and commitments.

Contingencies

From time to time, the Company may become subject to claims and litigation arising in the ordinary course of business. The Company is not a party to any material legal proceedings, nor is it aware of any material pending or threatened litigation.

There are no contingent liabilities as of June 30, 2024 and 2023, respectively. See Note 9 above for lease commitments.

[XML 52 R22.htm IDEA: XBRL DOCUMENT](#)

Related party transactions

12 Months Ended
Jun. 30, 2024

[Related Party Transactions \[Abstract\]](#)
[Related party transactions](#)

13. Related party transactions

During the years ended June 30, 2024 and 2023, the Company did not enter into any related party transactions.

[XML 53 R23.htm IDEA: XBRL DOCUMENT](#)

Loss per share

12 Months Ended

[Earnings Per Share](#)[\[Abstract\]](#)[Loss per share](#)**14. Loss per share**

	Year Ended	
	2024	2023
Net loss (US\$'000)	(\$ 21,751)	(\$ 19,562)
Deemed dividend	(619)	
Net loss attributable to common stockholders	(\$ 22,370)	(\$ 19,562)
Weighted average number of shares used in calculating basic and diluted earnings per share	4,060,182	1,385,818
Basic and diluted loss per share	(\$ 5.51)	(\$ 14.12)

Outstanding warrants and options amounting to 35,453,286 and 2,456,032 to acquire common stock are considered anti-dilutive for the fiscal years ended June 30, 2024 and June 30, 2023, respectively.

[XML 54 R24.htm IDEA: XBRL DOCUMENT](#)[Updated quarterly results](#)[Quarterly Financial Information Disclosure \[Abstract\]](#)[Updated quarterly results](#)**12 Months Ended****Jun. 30, 2024****15. Updated quarterly results (Unaudited)**

The exercise price adjustment feature in the Company's Series 2 warrant agreement was triggered by the Company's August 11, 2023 public offering. Specifically, the exercise price of the Series 2 Warrants was reset as of that date from \$11.22 to \$1.9299. The adjustment to the exercise price of such warrants results, solely for accounting purposes, in a deemed dividend totaling \$618,987. This amount was not recognized in the Company's reported results for the quarter ended September 30, 2023, the three- and six-month periods ending December 31, 2023, and the three- and nine-month periods ending March 31, 2024. The impact of this adjustment to the exercise price will be accounted for as an increase in the Company's accumulated deficit with an offsetting increase in Additional Paid-In Capital. In addition, the deemed dividend will be added to the Company's net loss, increasing loss attributable to common stockholders for purposes of computing earnings per share.

As detailed in the tables below, the update resulted in an understatement of the Company's accumulated deficit, APIC and net loss per share for the quarter ended September 30, 2023, the six-month period ended December 31, 2023, and the nine-month period ended March 31, 2024. There is no impact on the net loss per share for each of the three-month periods ended December 31, 2023 and March 31, 2024. Pursuant to ASC 250 "Accounting changes and error corrections" issued by the FASB and SAB 99 "Materiality" issued by the Securities and Exchange Commission, the Company determined the impact of the error was immaterial, both quantitatively and qualitatively, to the previously issued interim financial statements as presented below.

Net Loss per Share	Quarter			YTD			As Adjusted	% Change
	Net Loss (\$000's)	W/A Shares O/S	Net Loss per Share	Net Loss (\$000's)	W/A Shares O/S	Net Loss per Share		
Q1'24	(5,954)	2,157,065	(2.76)	(5,954)	2,157,065	(2.76)	(3.05)	-10.4%
Q2'24	(6,798)	2,576,347	(2.64)	(12,752)	2,366,706	(5.39)	(5.65)	-4.9%
Q3'24	(4,279)	2,616,288	(1.64)	(17,031)	2,449,295	(6.95)	(7.21)	-3.6%

Accumulated Deficit	Quarter		
	As Reported (\$000's)	As Restated	% Change
9/30/2023	(173,843)	(174,462)	0.4%
12/31/2023	(180,641)	(181,260)	0.3%
3/31/2024	(184,920)	(185,539)	0.3%

APIC	Quarter		
	As Reported (\$000's)	As Restated	% Change
9/30/2023	196,931	197,550	0.3%
12/31/2023	197,063	197,682	0.3%
3/31/2024	197,255	197,874	0.3%

[XML 55 R25.htm IDEA: XBRL DOCUMENT](#)[Subsequent events](#)[Subsequent Events \[Abstract\]](#)[Subsequent events](#)**12 Months Ended****Jun. 30, 2024****16. Subsequent events**

On July 22, 2024, an investor exercised 269,609 Series 2 warrants at an exercise price of \$1.93 per share. On September 11, 2024, an investor exercised 200,000 pre-funded warrants at an exercise price of \$0.0001 per share.

On July 1, 2024, the Plan and all options granted thereunder expired by its and their terms.

On August 29, 2024, the Company's stockholders approved an amendment to the 2020 Plan, which increased the number of shares of the Company's common stock reserved under the 2020 Plan to 8,204,537 and approved the exercise of certain existing warrants issued in April 2024, September 15, 2022 and August 11, 2023 in accordance with the rules of the Nasdaq Stock Market which otherwise would be subject to the Beneficial Ownership Limitation.

[XML 56 R26.htm IDEA: XBRL DOCUMENT](#)[Basis of Presentation and Summary of Significant Accounting Policies \(Policies\)](#)[Accounting Policies \[Abstract\]](#)[Basis of Presentation](#)**Basis of Presentation**

On April 15, 2020, the Company implemented the transaction to redomicile from Australia to the United States and became the parent company of BBL and the wholly owned subsidiaries listed in Note 1. The historical financial statements of BBL became the historical financial statements of the combined company upon consummation of the Re-domiciliation. As a result, the financial statements included in this report reflect (i) the historical operating results of BBL and subsidiaries prior to the Re-domiciliation; (ii) the combined results of the Company, BBL, and subsidiaries following the completion of the Re-domiciliation; and (iii) the Company's equity structure for all periods presented.

On July 26, 2023, the Company effected a 1-for-17 reverse stock split (the "Reverse Stock Split") of its common stock. In accordance with the Reverse Stock Split, 17 pre-split shares of the Company's common were automatically converted into one issued and outstanding post-split share. Proportional adjustments were also made to all outstanding stock options, pre-funded warrants, and common warrants in accordance with their respective terms. The Reverse Stock Split did not change the par value of the Company's common stock or the authorized number of shares. No fractional shares were issued in connection with the Reverse Stock Split. All fractional shares were rounded up to the nearest whole share with respect to outstanding shares of common stock. All share and earnings per share amounts presented in this Form 10-K reflect the impact of this reverse split as if it had taken effect on June 30, 2022.

The Company's consolidated financial statements included in this report have been prepared in accordance with accounting principles generally accepted in the United States of America ("US GAAP") and pursuant to the rules and regulations of the SEC.

Reference is frequently made herein to the Financial Accounting Standards Board (the "FASB") Accounting Standards Codification ("ASC"). This is the source of authoritative US GAAP recognized by the FASB to be applied to non-governmental entities.

[Principles of Consolidation](#)**Principles of Consolidation**

The consolidated financial statements include the Company's accounts and the accounts of its wholly-owned subsidiaries. All intercompany transactions and balances have been eliminated.

[Segment Reporting](#)**Segment Reporting**

Operating segments are identified as components of an enterprise about which separate discrete financial information is available for evaluation by the chief operating decision-maker in making decisions regarding resource allocation and assessing performance. The Company views its operations and manages its business in one operating segment.

[Use of Estimates](#)**Use of Estimates**

The preparation of financial statements requires management to make estimates and assumptions that impact the reported amounts of assets, liabilities and expenses and the disclosure of contingent assets and liabilities in the Company's consolidated financial statements and accompanying notes. The most significant estimates and assumptions in the Company's consolidated financial statements relate to accrued research and development expense and valuation of equity-based instruments issued for other than cash. These estimates and assumptions are based on current facts, historical experience and various other factors believed to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities and the recording of expenses that are not readily apparent from other sources. Actual results may differ materially and adversely from these estimates. To the extent there are material differences between the estimates and actual results, the Company's future results of operations will be affected.

[Risks and Uncertainties](#)**Risks and Uncertainties**

The Company is subject to risks and uncertainties common to early-stage companies in the biotechnology industry, including, but not limited to, development by competitors of new technological innovations, protection of proprietary technology, dependence on key personnel, reliance on single-source vendors and collaborators, availability of raw materials, patentability of the Company's products and processes and clinical efficacy and safety of the Company's products under development, compliance with government regulations and the need to obtain additional financing to fund operations.

There can be no assurance that the Company's research and development will be successfully completed, that adequate protection for the Company's intellectual property will be obtained or maintained, that any products developed will obtain necessary government regulatory approval or that any approved products will be commercially viable. Even if the Company's product development efforts are successful, it is uncertain when, if ever, the Company will generate revenue from product sales. The Company operates in an environment of rapid technological change and substantial competition from other pharmaceutical and biotechnology companies. In addition, the Company is dependent upon the services of its employees, consultants and other third parties.

Moreover, the COVID-19 pandemic and any similar events, pose risks that the Company or its employees, contractors, suppliers, and other partners may be prevented from conducting business activities for an indefinite period of time which may delay the Company's clinical trials, and negatively impact manufacturing and testing activities performed by third parties. Any significant delays may impact the use and sufficiency of the Company's existing cash reserves, and the Company may be required to raise additional capital earlier than it had previously planned. The Company may be unable to raise additional capital if and when needed, which may result in delays or suspension of its development plans. The extent to which the pandemic will impact the Company's business will depend on future developments that are highly uncertain and cannot be predicted at this time.

[Foreign Currency Translation and Other Comprehensive Income \(Loss\)](#)

Foreign Currency Translation and Other Comprehensive Income (Loss)

The Company's functional currency and reporting currency is the United States dollar. BBL's functional currency is the Australian dollar (AUD). Assets and liabilities are translated at the exchange rate in effect at the balance sheet date. Revenues and expenses are translated at the average rate of exchange prevailing during the reporting period. Equity transactions are translated at each historical transaction date spot rate. Translation adjustments arising from the use of different exchange rates from period to period are included as a component of stockholders' equity as "Accumulated other comprehensive loss." Gains and losses resulting from foreign currency translation are included in the consolidated statements of operations and comprehensive loss as other comprehensive income (loss).

Other comprehensive income (loss) for all periods presented includes only foreign currency translation gains (losses).

As of June 30, 2024 and 2023, the exchange rates used to translate amounts in Australian dollars into USD for the purposes of preparing the consolidated financial statements were as follows:

	June 30, 2024	June 30, 2023
Exchange rate on balance sheet dates		
USD: AUD Exchange Rate	0.6670	0.6639
Average exchange rate for the period		
USD: AUD Exchange Rate	0.6559	0.6730

[Fair Value Measurements](#)

Fair Value Measurements

The Company measures its financial assets and liabilities in accordance with ASC 820, Fair Value Measurements. For certain financial instruments, including cash and cash equivalents, accounts receivable, accounts payable, the carrying amounts approximate fair value due to their short maturities. ASC 820 utilizes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value into three broad levels. The following is a brief description of those three levels:

- Level 1: Observable inputs such as quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2: Inputs, other than quoted prices that are observable, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets and quoted prices for identical or similar assets or liabilities in markets that are not active.
- Level 3: Unobservable inputs in which little or no market data exists, therefore developed using estimates and assumptions, which reflect those that a market participant would use.

As of June 30, 2024 and 2023, the Company had no financial assets or liabilities measured at fair value on a recurring basis.

[Cash and Cash Equivalents](#)

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and at banks, short-term deposits with an original maturity of three months or less with financial institutions, and bank overdrafts. Bank overdrafts are reflected as a current liability on the consolidated balance sheets. There were no other forms of cash equivalents as of June 30, 2024 and 2023.

Restricted cash balances of \$63 thousand and \$13 thousand as of June 30, 2024 and June 30, 2023, respectively, secure the Company's credit cards.

[Concentrations of Risk](#)

Concentrations of Risk

Financial instruments that potentially subject the Company to significant concentration of credit risk consist primarily of cash. The Company maintains deposits at federally insured financial institutions in excess of federally insured limits. The Company has not experienced any losses in such accounts, and management believes that the Company is not exposed to significant credit risk due to the financial position of the depository institutions in which those deposits are held.

[Trade and Other Receivables](#)

Trade and Other Receivables

The Company adopted ASC 326—*Financial Instruments—Credit Losses* (Topic 326) as of July 1, 2023. As such, the Company estimates current expected credit losses (CECL) on trade and other receivables on an ongoing basis, and will recognize those expected credit losses immediately. Estimates of current expected credit losses are based on analyses of individual customer circumstances and historical write-off experience. The Company's analyses consider the aging of receivable accounts, customer creditworthiness, and general economic conditions.

[Property and Equipment](#)

Property and Equipment

Property and equipment are stated at cost, net of accumulated depreciation and amortization. Expenditures for maintenance and repairs are expensed as incurred. Additions, renewals, and improvements are capitalized. When property and equipment are retired or otherwise disposed of, the related cost and accumulated depreciation and amortization are removed from the respective accounts, and any gain or loss is included in operations.

Depreciation and amortization of property and equipment is calculated using the straight-line basis over the following estimated useful lives:

Software	3-4 years
Lab equipment	3-7 years
Computer hardware	3-5 years
Leasehold improvements	shorter of the lease term or estimated useful lives

[Impairment of Long-Lived Assets](#)

Impairment of Long-Lived Assets

Property and equipment are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of long-lived assets to be held and used is measured by a comparison of the carrying amount of an asset to the estimated undiscounted future cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated undiscounted future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the assets. Fair value is generally determined using the asset's expected future discounted cash flows or market value, if readily determinable.

[Trade and other payables](#)

Trade and other payables

These amounts represent liabilities for goods and services provided to the Company prior to the end of the period and which are unpaid. Due to their short-term nature, they are measured at amortized cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

[Leases](#)

Leases

At lease commencement, the Company records a lease liability based on the present value of lease payments over the expected lease term. The Company calculates the present value of lease payments using the discount rate implicit in the lease, unless that rate cannot be readily determined. In that case, the Company uses its incremental borrowing rate, which is the rate of interest that the Company would have to pay to borrow on a collateralized basis an amount equal to the lease payments over the expected lease term. The Company records a corresponding right-of-use lease asset based on the lease liability, adjusted for any lease incentives received and any initial direct costs paid to the lessor prior to the lease commencement date.

After lease commencement, the Company measures its leases as follows: (i) the lease liability based on the present value of the remaining lease payments using the discount rate determined at lease commencement; and (ii) the right-of-use lease asset based on the remeasured lease liability, adjusted for any unamortized lease incentives received, any unamortized initial direct costs and the cumulative difference between rent expense and amounts paid under the lease agreement. Any lease incentives received and any initial direct costs are amortized on a straight-line basis over the expected lease term. Rent expense is recorded on a straight-line basis over the expected lease term.

[Basic and Diluted Net Loss Per Share](#)

Basic and Diluted Net Loss Per Share

Basic net loss per share is calculated by dividing net loss by the weighted-average number of common shares outstanding during the period. Diluted net loss per share is calculated by dividing net loss by the weighted-average number of common shares outstanding plus potential common shares. Stock options, warrants and convertible instruments are considered potential common shares and are included in the calculation of diluted net

loss per share using the treasury stock method when their effect is dilutive. For the year ended June 30, 2024, the Company recorded a deemed dividend, for accounting purposes, of \$618,987 as a result of an adjustment to the exercise price of its Series 2 Warrants due to an exercise price adjustment provision in such warrants. The deemed dividend is reflected as an increase in the net loss attributable to common stockholders in the basic and diluted earnings per share calculation. Potential common shares are excluded from the calculation of diluted net loss per share when their effect is anti-dilutive. As of June 30, 2024 and 2023, there were 35,453,286 and 2,456,032 potential common shares, respectively, that were excluded from the calculation of diluted net loss per share because their effect was anti-dilutive.

[Revenue Recognition](#)

Revenue Recognition

The Company recognizes revenue by applying the following steps:

- Step 1: Identify the contract(s) with a customer.
- Step 2: Identify the performance obligations in the contract.
- Step 3: Determine the transaction price.
- Step 4: Allocate the transaction price to the performance obligations in the contract.
- Step 5: Recognize revenue when (or as) the entity satisfies a performance obligation.

The Company applies judgement in determining whether contracts entered into fall within the scope of ASC 606, Revenue from Contracts with Customers ("ASC 606"). In doing so, management considers the commercial substance of the transaction and how risks and benefits of the contract accrue to the various parties to the contract.

Management has also made the judgement that the grant of the license and transfer of associated know-how and materials are accounted for as one performance obligation as they are not considered to be distinct; they are highly interrelated and could not provide benefits to the customer independently from each other. Judgements were made in relation to the transfer of the license and know-how and whether this should be recognized over time or a point in time. The point in time has been determined with regard to the point at which the transfer of know-how has substantially been completed and the customer has control of the asset and the ability to direct the use of and receive substantially all of the remaining benefits.

Licensing revenues

Revenue from licensees of the Company's intellectual property reflects the transfer of a right to use the intellectual property as it exists at the point in time in which the license is transferred to the customer. Consideration can be variable and is estimated using the most likely amount method. Subsequently, the estimate is constrained until it is probable that a significant revenue reversal will not occur when the uncertainty is resolved. Revenue is recognized as or when the performance obligations are satisfied.

The Company recognizes contract liabilities for consideration received in respect of unsatisfied performance obligations and reports these amounts as other liabilities in the consolidated balance sheet.

Similarly, if the Company satisfies a performance obligation before it receives the consideration, the Company recognizes either a contract asset or a receivable in its consolidated balance sheet, depending on whether something other than the passage of time is required before the consideration is due.

Royalties

Revenue from licensees of the Company's intellectual property reflect a right to use the intellectual property as it exists at the point in time in which the license is granted. Where consideration is based on sales of product by the licensee, revenue is recognized when the customer's subsequent sales of products occur.

Services revenue

Revenue is earned (constrained by variable considerations) from the provision of research and development services to customers. Services revenue is recognized when performance obligations are either satisfied over time or at a point in time. Generally, the provision of research and development services under a contract with a customer will represent satisfaction of a performance obligation over time where the Company retains the right to payment for services performed but not yet completed.

[Research and Development Expense](#)

Research and Development Expense

Research and development expenses relate primarily to the cost of conducting clinical and pre-clinical trials. Pre-clinical and clinical development costs are a significant component of research and development expenses. The Company records accrued liabilities for estimated costs of research and development activities conducted by third-party service providers, which include the conduct of pre-clinical studies and clinical trials, and contract manufacturing activities. The Company records the estimated costs of research and development activities based upon the estimated amount of services provided but not yet invoiced and includes these costs in trade and other payables on the consolidated balance sheets and within research and development expenses on the consolidated statements of operations and comprehensive loss.

The Company accrues for these costs based on factors such as estimates of the work completed and in accordance with agreements established with its third-party service providers. The Company makes significant judgments and estimates in determining the accrued liabilities balance at the end of each reporting period. As actual costs become known, the Company adjusts its accrued liabilities. The Company has not experienced any material differences between accrued costs and actual costs incurred.

[Equity-based Compensation Expense](#)

Equity-based Compensation Expense

The Company records share-based compensation in accordance with ASC 718, *Stock Compensation*. ASC 718 requires the fair value of all share-based employee compensation awarded to employees and non-employees to be recorded as an expense over the related requisite service period. The Company values employee and non-employee share-based compensation at fair value using the Black-Scholes option pricing model.

[Income Taxes](#)

Income Taxes

The Company follows ASC 740, *Accounting for Income Taxes*, when accounting for income taxes, which requires an asset and liability approach to financial accounting and reporting for income taxes. Deferred income tax assets and liabilities are computed annually for temporary differences between the financial statements and tax bases of assets and liabilities that will result in taxable or deductible amounts in the future based on enacted tax laws and rates applicable to the periods in which the differences are expected to affect taxable income. Valuation allowances are established when necessary to reduce deferred tax assets to the amount more likely than not to be realized.

For uncertain tax positions that meet a "more likely than not" threshold, the Company recognizes the benefit of uncertain tax positions in the consolidated financial statements. The Company's practice is to recognize interest and penalties, if any, related to uncertain tax positions in income tax expense in the consolidated statements of operations.

[Comprehensive Loss](#)

Comprehensive Loss

Comprehensive loss is defined as a change in equity during a period from transactions and other events and circumstances from non-owner sources. The Company records unrealized foreign currency translation gain (loss) which qualifies as other comprehensive income (loss).

[Recent Accounting Pronouncements](#)

Recent Accounting Pronouncements

In June 2016, the FASB issued ASU No. 2016-13, *Financial Instruments—Credit Losses* (Topic 326). This ASU represents a significant change in the accounting for credit losses model by requiring immediate recognition of management's estimates of current expected credit losses (CECL). Under the prior model, losses were recognized only as they were incurred. The Company adopted this ASU effective July 1, 2023 and determined that its impact on the accompanying consolidated financial statements is immaterial.

[Recently Issued Accounting Standards Not Yet Adopted](#)

Recently Issued Accounting Standards Not Yet Adopted

In December 2023, the FASB issued ASU No. 2023-09, *Income Taxes* (Topic 740) — *Improvements to Income Tax Disclosures*, which enhances the transparency, effectiveness, and comparability of income tax disclosures by requiring consistent categories and greater disaggregation of information related to income tax rate reconciliations and the jurisdictions in which income taxes are paid. This guidance is effective for annual periods beginning after December 15, 2024 with early adoption permitted. The Company is currently evaluating the impact of the ASU on its income tax disclosures within the consolidated financial statements.

In November 2023, the FASB issued ASU No. 2023-07, *Segment Reporting* (Topic 280) — *Improvements to Reportable Segment Disclosures*, which improves reportable segment disclosure requirements, primarily through enhanced disclosures about significant segment expenses. This ASU also expands disclosure requirements to enable users of financial statements to better understand the entity's measurement and assessment of segment performance and resource allocation. This guidance is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted. The Company is currently evaluating the impact of the ASU on its disclosures within the consolidated financial statements.

[XML 57 R27.htm IDEA: XBRL DOCUMENT](#)

Business (Tables)

12 Months Ended
Jun. 30, 2024

[Schedule Of Entities In Control](#)

[Abstract]

[Summary of entities in control](#)

The consolidated financial statements of Benitec Biopharma Inc. are presented in United States dollars and consist of Benitec Biopharma Inc. and the following wholly owned subsidiaries:

	<i>Principal place of business/country of incorporation</i>
Benitec Biopharma Proprietary Limited ("BBL")	Australia
Benitec Australia Proprietary Limited	Australia
Benitec Limited	United Kingdom
Benitec, Inc.	USA
Benitec LLC	USA
RNAi Therapeutics, Inc.	USA
Tacere Therapeutics, Inc.	USA
Benitec IP Holdings, Inc.	USA

[XML 58 R28.htm IDEA: XBRL DOCUMENT](#)

Basis of Presentation and Summary of Significant Accounting Policies (Tables)

12 Months Ended

Jun. 30, 2024

[Accounting Policies \[Abstract\]](#)

[Summary of foreign currency translation and other comprehensive income \(loss\)](#)

As of June 30, 2024 and 2023, the exchange rates used to translate amounts in Australian dollars into USD for the purposes of preparing the consolidated financial statements were as follows:

	June 30, 2024	June 30, 2023
Exchange rate on balance sheet dates		
USD: AUD Exchange Rate	0.6670	0.6639
Average exchange rate for the period		
USD: AUD Exchange Rate	0.6559	0.6730

[Summary of property and equipment](#)

Depreciation and amortization of property and equipment is calculated using the straight-line basis over the following estimated useful lives:

Software	3-4 years
Lab equipment	3-7 years
Computer hardware	3-5 years
Leasehold improvements	shorter of the lease term or estimated useful lives

[XML 59 R29.htm IDEA: XBRL DOCUMENT](#)

Revenue (Tables)

12 Months Ended
Jun. 30, 2024

[Revenues \[Abstract\]](#)

[Summary of revenue from customers](#)

Revenues from customers (US\$'000)	Year ended June 30, 2024	Year ended June 30, 2023
Licensing revenue	—	\$ 75
Total	—	\$ 75

[XML 60 R30.htm IDEA: XBRL DOCUMENT](#)

Cash, cash equivalents, and restricted cash (Tables)

12 Months Ended

Jun. 30, 2024

[Cash and Cash Equivalents \[Abstract\]](#)

[Schedule of cash, cash equivalents, and restricted cash and Restricted cash equivalents](#)

(US\$'000)	June 30, 2024	June 30, 2023
Cash at bank	\$50,866	\$ 2,477
Restricted cash	63	13

[XML 61 R31.htm IDEA: XBRL DOCUMENT](#)

Prepaid and other assets (Tables) 12 Months Ended Jun. 30, 2024

[Other Assets \[Abstract\]](#)[Summary of other current assets](#)

(US\$'000)	June 30, 2024	June 30, 2023
Prepaid expenses	\$ 577	\$ 1,280
Market value of listed shares	1	1
Total other assets	578	1,281
Less: non-current portion	(62)	(97)
Current portion	\$ 516	\$ 1,184

[XML 62 R32.htm IDEA: XBRL DOCUMENT](#)

Property and equipment, net (Tables) 12 Months Ended Jun. 30, 2024

[Property, Plant and Equipment, Net \[Abstract\]](#)[Summary of property and equipment net](#)

(US\$'000)	June 30, 2024	June 30, 2023
Software	\$ 6	\$ 6
Lab equipment	1,521	1,343
Computer hardware	32	32
Leasehold improvements	24	24
Total property and equipment, gross	1,583	1,405
Accumulated depreciation and amortization	(1,404)	(1,318)
Total property and equipment, net	\$ 179	\$ 87

[XML 63 R33.htm IDEA: XBRL DOCUMENT](#)

Trade and other payables (Tables) 12 Months Ended Jun. 30, 2024

[Payables and Accruals \[Abstract\]](#)[Summary of trade and other payables](#)

(US\$'000)	June 30, 2024	June 30, 2023
Trade payable	\$ 1,351	\$ 1,140
Accrued license fees	—	109
Accrued professional fees	97	75
Accrued clinical development project costs	2,504	1,750
Accrued consultant fees	75	88
Other payables	138	69
Total	\$ 4,165	\$ 3,231

[XML 64 R34.htm IDEA: XBRL DOCUMENT](#)

Leases (Tables)

12 Months Ended Jun. 30, 2024

[Leases \[Abstract\]](#)[Summary of supplemental balance sheet information related to leases](#)

The tables below show the changes during the years ended June 30, 2024 and 2023:

(US\$'000)	Operating lease right-of-use assets
Balance at July 1, 2022	\$ 771
Amortization of right of use asset	(245)
Balance at June 30, 2023	526
Amortization of right of use asset	(256)
Operating lease right-of-use asset at June 30, 2024	\$ 270

(US\$'000)	Operating lease liabilities
Balance at July 1, 2022	\$ 811
Principal payments on operating lease liabilities	(252)
Operating lease liabilities at June 30, 2023	559
Principal payments on operating lease liabilities	(275)
Operating lease liabilities at June 30, 2024	284
Less: non-current portion	—
Current portion at June 30, 2024	\$ 284

[Summary of maturities of the operating lease liabilities](#)

As of June 30, 2024, the Company's operating lease has a remaining lease term of 0.96 years and a discount rate of 4.67%. The maturities of the operating lease liabilities are as follows:

(US\$'000)	June 30, 2024
2025	291
Total operating lease payments	291
Less imputed interest	(7)
Present value of operating lease liabilities	\$ 284

[XML 65 R35.htm IDEA: XBRL DOCUMENT](#)

Stockholders' equity (Tables) 12 Months Ended Jun. 30, 2024

[Equity \[Abstract\]](#)[Schedule of warrants or rights](#)

The activity related to warrants during for the fiscal years ended June 30, 2024 and 2023, is summarized as follows:

	Common Stock from Warrants	Weighted Average Exercise Price (per share)
Outstanding at July 1, 2022	6,300	\$ 178.50
Pre-funded warrants issued September 15, 2022	715,979	\$ 0.0017
Series 2 warrants issued September 16, 2022	1,753,503	\$ 11.22
Pre-funded warrants exercised	127,743	\$ 0.0017
Outstanding at June 30, 2023	2,348,039	\$ 8.86
Exercisable at June 30, 2023	2,348,039	\$ 8.86
Pre-funded warrants issued August 11, 2023	15,126,226	\$ 0.0001
Common warrants issued August 11, 2023	16,002,175	\$ 3.86
Pre-funded warrants issued April 22, 2024	2,584,239	\$ 0.0001
Common warrants exercised	(738,187)	\$ 3.86
Series 2 warrants exercised	(98,039)	\$ 1.93
Pre-funded warrants exercised	(953,307)	\$ 0.0001
Outstanding and exercisable at June 30, 2024	34,271,146	\$ 1.8453

[Schedule of equity awards](#)

The activity related equity awards, which are comprised of stock options, during the fiscal years ended June 30, 2024 and 2023, respectively, is summarized as follows:

	Stock Options	Weighted Average Exercise Price	Weighted Average Remaining Contractual Term	Aggregate Intrinsic Value
Outstanding at July 1, 2022	43,416	\$ 118.15	7.18 years	
Granted	66,868	3.88	9.94 years	
Expired	(2,291)	848.12	—	
Outstanding at June 30, 2023	107,993	\$ 31.88	8.96 years	\$ 11,888
Granted	1,076,538	\$ 5.01	9.66 years	

Expired	(2,038)	\$	501.93	—	—
Forfeited	(353)	\$	74.18	—	—
Outstanding at June 30, 2024	1,182,140	\$	6.58	9.51 years	\$ 2,342,847
Exercisable at June 30, 2024	60,292	\$	36.23	7.43 years	\$ 69,372

[Schedule of share-based compensation expense](#) The Company estimated the fair value of each employee equity award on the grant date using the Black-Scholes option-pricing model with the following assumptions:

	Fiscal Year Ended June 30,	
	2024	2023
Expected volatility	120.8%	115.6%
Expected term	6 years	6 years
Risk-free interest rate	4.12%	3.96%
Expected dividend yield	— %	— %

[Schedule of equity-based compensation expense](#) The classification of share-based compensation expense for the years ended:

(US\$'000)	June 30,	
	2024	2023
Research and development	\$239	\$161
General and administrative	591	291
Total share-based compensation expense	\$830	\$452

[XML 66-R36.htm IDEA: XBRL DOCUMENT](#)

Income taxes (Tables)

[Income Tax Disclosure \[Abstract\]](#)

[Summary of income \(loss\) before provision for income taxes](#)

12 Months Ended Jun. 30, 2024

Loss before provision for income taxes consisted of the following:

(US\$'000)	Year Ended June 30,	
	2024	2023
United States	\$(21,036)	\$(18,953)
International	(715)	(609)
Total	\$(21,751)	\$(19,562)

[Summary of company's deferred taxes](#)

The tax effects of significant items comprising the Company's deferred taxes are as follows:

(US\$'000)	June 30,	
	2024	2023
Deferred tax assets:		
Net operating losses	\$ 14,466	\$ 18,388
Other	172	221
Lease liability	60	117
Share-based compensation	264	263
Intangible assets	218	234
Section 174 Capitalization	5,771	3,070
Gross deferred tax assets	20,951	22,293
Less valuation allowance	(20,594)	(21,923)
Deferred tax liabilities:		
Right-of-use assets	(57)	(111)
Fixed assets	(5)	(15)
Prepaid expenses	(99)	(244)
Unrealized FX	(196)	—
Total deferred tax liabilities	(357)	(370)
Net deferred taxes	\$ —	\$ —

[Summary of net operating losses and tax credit carryforwards](#)

Net operating losses and tax credit carryforwards as of June 30, 2024 are as follows:

(US\$'000)	Amount	Expiration Years
Net operating losses, federal (post-December 31, 2017)	\$11,956	Do not expire
Net operating losses, state	—	—
Net operating losses, Australia	47,823	Do not expire

[Summary reconciliation of effective rate of the company's provision \(benefit\) for income taxes](#)

The effective rate of the Company's provision (benefit) for income taxes differs from the federal statutory rate as follows:

	Year Ended June 30,	
	2024	2023
Statutory rate	21.00%	21.00%
Permanent differences	(0.76%)	(0.01%)
Share-based payments	(0.80%)	(0.19%)
Change in valuation allowance	7.12%	(20.92%)
Foreign tax rate differential	0.03%	0.12%
Section 382 Write-off	(26.59%)	—
Total	(0.00%)	(0.00%)

[XML 67-R37.htm IDEA: XBRL DOCUMENT](#)

Loss per share (Tables)

12 Months Ended Jun. 30, 2024

[Earnings Per Share \[Abstract\]](#)

[Summary of Loss per share](#)

	Year Ended June 30,	
	2024	2023
Net loss (US\$'000)	(\$ 21,751)	(\$ 19,562)
Deemed dividend	(619)	—
Net loss attributable to common stockholders	(\$ 22,370)	(\$ 19,562)
Weighted average number of shares used in calculating basic and diluted earnings per share	4,060,182	1,385,818
Basic and diluted loss per share	(\$ 5.51)	(\$ 14.12)

[XML 68-R38.htm IDEA: XBRL DOCUMENT](#)

Updated quarterly results (Tables)

12 Months Ended Jun. 30, 2024

[Quarterly Financial Information Disclosure \[Abstract\]](#)

[Summary of APIC and net loss per share for the quarter](#)

As detailed in the tables below, the update resulted in an understatement of the Company's accumulated deficit, APIC and net loss per share for the quarter ended September 30, 2023, the six-month period ended December 31, 2023, and the nine-month period ended March 31, 2024. There is no impact on the net loss per share for each of the three-month periods ended December 31, 2023 and March 31, 2024. Pursuant to ASC 250 "Accounting changes and error corrections" issued by the FASB and SAB 99 "Materiality" issued by the Securities and Exchange Commission, the Company determined the impact of the error was immaterial, both quantitatively and qualitatively, to the previously issued interim financial statements as presented below.

Net Loss per Share	Quarter			YTD			As Adjusted	% Change
	Net Loss (\$000's)	W/A Shares O/S	Net Loss per Share	Net Loss (\$000's)	W/A Shares O/S	Net Loss per Share		
Q1'24	(5,954)	2,157,065	(2.76)	(5,954)	2,157,065	(2.76)	(3.05)	-10.4%
Q2'24	(6,798)	2,576,347	(2.64)	(12,752)	2,366,706	(5.39)	(5.65)	-4.9%
Q3'24	(4,279)	2,616,288	(1.64)	(17,031)	2,449,295	(6.95)	(7.21)	-3.6%

[Summary of accumulated deficit](#)

Accumulated Deficit	Quarter		
	As Reported (\$000's)	As Restated	% Change
9/30/2023	(173,843)	(174,462)	0.4%
12/31/2023	(180,641)	(181,260)	0.3%
3/31/2024	(184,920)	(185,539)	0.3%

[Summary of additional paid in capital, common stock](#)

APIC	Quarter		
	As Reported (\$000's)	As Restated	% Change
9/30/2023	196,931	197,550	0.3%
12/31/2023	197,063	197,682	0.3%
3/31/2024	197,255	197,874	0.3%

[XML 69-R39.htm IDEA: XBRL DOCUMENT](#)

Business - Summary of entities in control (Detail)

12 Months Ended Jun. 30, 2024

[Schedule Of Entities In Control \[Line Items\]](#)

[Principal place of business/country of incorporation](#)

DE

[Benitec Biopharma Proprietary Limited \("BBL"\) \[Member\]](#)

Schedule Of Entities In Control [Line Items]				
Principal place of business/country of incorporation	C3			
Benitec Australia Proprietary Limited [Member]				
Schedule Of Entities In Control [Line Items]				
Principal place of business/country of incorporation	C3			
Benitec Limited [Member]				
Schedule Of Entities In Control [Line Items]				
Principal place of business/country of incorporation	X0			
Benitec, Inc. [Member]				
Schedule Of Entities In Control [Line Items]				
Principal place of business/country of incorporation	X1			
Benitec LLC [Member]				
Schedule Of Entities In Control [Line Items]				
Principal place of business/country of incorporation	X1			
RNAi Therapeutics, Inc. [Member]				
Schedule Of Entities In Control [Line Items]				
Principal place of business/country of incorporation	X1			
Tacere Therapeutics, Inc. [Member]				
Schedule Of Entities In Control [Line Items]				
Principal place of business/country of incorporation	X1			
Benitec IP Holdings, Inc. [Member]				
Schedule Of Entities In Control [Line Items]				
Principal place of business/country of incorporation	X1			
XML 70 R40.htm IDEA: XBRL DOCUMENT				
Business - Additional information (Detail)	12 Months Ended			
	Jun. 30, 2024			
Schedule Of Entities In Control [Abstract]				
Entity Incorporation Date Of Incorporation	Nov. 22, 2019			
XML 71 R41.htm IDEA: XBRL DOCUMENT				
Basis of Presentation and Summary of Significant Accounting Policies - Summary of foreign currency translation and other comprehensive income (loss) (Detail)	12 Months Ended			
	Jun. 30, 2024	Jun. 30, 2023		
Accounting Policies [Abstract]				
Exchange rate on balance sheet dates, USD: AUD Exchange Rate	0.667	0.6639		
Average exchange rate for the period, USD: AUD Exchange Rate	0.6559	0.673		
XML 72 R42.htm IDEA: XBRL DOCUMENT				
Basis of Presentation and Summary of Significant Accounting Policies - Summary of property and equipment (Detail)	12 Months Ended			
	Jun. 30, 2024			
Software [Member] Minimum [Member]				
Property, Plant and Equipment [Line Items]				
Property, Plant and Equipment, Useful Life	3 years			
Software [Member] Maximum [Member]				
Property, Plant and Equipment [Line Items]				
Property, Plant and Equipment, Useful Life	4 years			
Lab equipment [Member] Minimum [Member]				
Property, Plant and Equipment [Line Items]				
Property, Plant and Equipment, Useful Life	3 years			
Lab equipment [Member] Maximum [Member]				
Property, Plant and Equipment [Line Items]				
Property, Plant and Equipment, Useful Life	7 years			
Computer hardware [Member] Minimum [Member]				
Property, Plant and Equipment [Line Items]				
Property, Plant and Equipment, Useful Life	3 years			
Computer hardware [Member] Maximum [Member]				
Property, Plant and Equipment [Line Items]				
Property, Plant and Equipment, Useful Life	5 years			
Leasehold improvements [Member]				
Property, Plant and Equipment [Line Items]				
Property, Plant and Equipment, Estimated Useful Lives	shorter of the lease term or estimated useful lives			
XML 73 R43.htm IDEA: XBRL DOCUMENT				
Basis of Presentation and Summary of Significant Accounting Policies - Additional information (Detail) - USD (\$)	12 Months Ended			
	Jul. 26, 2023	Jun. 30, 2024	Jun. 30, 2023	
Summary Of Significant Accounting Policies [Line Items]				
Antidilutive securities excluded from the computation of earnings per share		35,453,286	2,456,032	
Restricted cash		\$ 63,000	\$ 13,000	
Stockholders' equity, reverse stock split	On July 26, 2023, the Company effected a 1-for-17 reverse stock split (the "Reverse Stock Split") of its common stock. In accordance with the Reverse Stock Split, 17 pre-split shares of the Company's common were automatically converted into one issued and outstanding post-split share. Proportional adjustments were also made to all outstanding stock options, pre-funded warrants, and common warrants in accordance with their respective terms. The Reverse Stock Split did not change the par value of the Company's common stock or the authorized number of shares. No fractional shares were issued in connection with the Reverse Stock Split. All fractional shares were rounded up to the nearest whole share with respect to outstanding shares of common stock.			
Deemed dividend		618,987	0	
Fair Value, Recurring [Member]				
Summary Of Significant Accounting Policies [Line Items]				
Financial assets at fair value		0	0	
Financial liabilities at		\$ 0	\$ 0	

fair value			
XML 74 R44.htm IDEA: XBRL DOCUMENT			
Liquidity - Additional information (Detail) - USD (\$)	12 Months Ended		
\$ / shares in Units, \$ in Thousands	Apr. 22, 2024	Jun. 30, 2024	Jun. 30, 2023
	Aug. 11, 2023	Sep. 15, 2022	
Net loss		\$ (21,751)	\$ (19,562)
Net cash used in provided by operations		(19,403)	(18,012)
Cash and cash equivalents		\$ 50,866	\$ 2,477
Gross proceeds from issuance of warrants	\$ 40,000		
Warrants exercise price	\$ 0.0001		\$ 11.22
Class of warrant purchase price per warrant	\$ 4.7999		
Warrants convertible into shares of common stock on exercise	2,584,239		
Sale of stock issue price per share	\$ 4.8		\$ 1.9299
Sale of stock number of shares issued in the transaction	5,749,152		

XML 75 R45.htm IDEA: XBRL DOCUMENT			
Revenue - Summary of revenue from customers (Detail) - USD (\$)	12 Months Ended		
\$ in Thousands	Jun. 30, 2024	Jun. 30, 2023	

Revenue from External Customer [Line Items]		
Revenues from customers	\$ 0	\$ 75
Licensing revenue [Member]		
Revenue from External Customer [Line Items]		
Revenues from customers	\$ 0	\$ 75

XML 76 R46.htm IDEA: XBRL DOCUMENT			
Cash, cash equivalents, and restricted cash - Schedule of cash, cash equivalents, and restricted cash and Restricted cash equivalents (Detail) - USD (\$)	12 Months Ended		
\$ in Thousands	Jun. 30, 2024	Jun. 30, 2023	

Cash and Cash Equivalents [Abstract]		
Cash at bank	\$ 50,866	\$ 2,477
Restricted cash	63	13
Total	\$ 50,929	\$ 2,490

XML 77 R47.htm IDEA: XBRL DOCUMENT			
Prepaid and other assets - Summary of other current assets (Detail) - USD (\$)	12 Months Ended		
\$ in Thousands	Jun. 30, 2024	Jun. 30, 2023	

Other Assets [Abstract]		
Prepaid expenses	\$ 577	\$ 1,280
Market value of listed shares	1	1
Total other assets	578	1,281
Less: non-current portion	(62)	(97)
Current portion	\$ 516	\$ 1,184

XML 78 R48.htm IDEA: XBRL DOCUMENT			
Property and equipment, net - Summary of property and equipment net (Detail) - USD (\$)	12 Months Ended		
\$ in Thousands	Jun. 30, 2024	Jun. 30, 2023	

Property, Plant and Equipment [Line Items]		
Total property and equipment, gross	\$ 1,583	\$ 1,405
Accumulated depreciation and amortization	(1,404)	(1,318)
Total property and equipment, net	179	87
Software [Member]		

Property, Plant and Equipment [Line Items]		
Total property and equipment, gross	6	6
Lab equipment [Member]		
Property, Plant and Equipment [Line Items]		
Total property and equipment, gross	1,521	1,343
Computer hardware [Member]		

Property, Plant and Equipment [Line Items]		
Total property and equipment, gross	32	32
Leasehold improvements [Member]		
Property, Plant and Equipment [Line Items]		
Total property and equipment, gross	\$ 24	\$ 24

XML 79 R49.htm IDEA: XBRL DOCUMENT			
Property and equipment, net - Additional information (Detail) - USD (\$)	12 Months Ended		
\$ in Thousands	Jun. 30, 2024	Jun. 30, 2023	

Property, Plant and Equipment, Net [Abstract]		
Depreciation and amortization expense	\$ 87	\$ 136

XML 80 R50.htm IDEA: XBRL DOCUMENT			
Trade and other payables- Summary of trade and other payables (Detail) - USD (\$)	12 Months Ended		
\$ in Thousands	Jun. 30, 2024	Jun. 30, 2023	

Payables and Accruals [Abstract]		
Trade payable	\$ 1,351	\$ 1,140
Accrued license fees	0	109
Accrued professional fees	97	75
Accrued clinical development project costs	2,504	1,750
Accrued consultant fees	75	88
Other payables	138	69
Total	\$ 4,165	\$ 3,231

XML 81 R51.htm IDEA: XBRL DOCUMENT			
Leases - Summary of	12 Months Ended		

supplemental balance sheet information related to leases (Detail) - USD (\$)	Jun. 30, 2024	Jun. 30, 2023
\$ in Thousands		
Balance at July 1	\$ 526	\$ 771
Amortization of right of use asset	(256)	(245)
Operating lease right-of-use asset at June 30, 2024	270	526
Balance at July 1	559	811
Principal payments on operating lease liabilities	(275)	(252)
Operating lease liabilities at June 30	284	559
Less: non-current portion	0	(284)
Current portion at June 30, 2024	\$ 284	\$ 275

[XML-82-R52.htm IDEA: XBRL DOCUMENT](#)

Leases - Additional information (Detail) - USD (\$)	12 Months Ended	
	Jun. 30, 2024	Jun. 30, 2023
Operating lease has a remaining lease term	11 months 15 days	
Operating lease discount rate	4.67%	
General and Administrative Expense [Member]		
Operating lease expense	\$ 277,000	\$ 277,000

[XML-83-R53.htm IDEA: XBRL DOCUMENT](#)

Leases - Summary of maturities of the operating lease liabilities (Detail) - USD (\$)	Jun. 30, 2024	Jun. 30, 2023	Jun. 30, 2022
\$ in Thousands			

Leases [Abstract]			
2025	\$ 291		
Total operating lease payments	291		
Less imputed interest	(7)		
Present value of operating lease liabilities	\$ 284	\$ 559	\$ 811

[XML-84-R54.htm IDEA: XBRL DOCUMENT](#)

Stockholders' equity - Schedule of warrants or rights (Detail) - \$ / shares	12 Months Ended		
	Apr. 22, 2024	Jun. 30, 2024	Jun. 30, 2023

Outstanding, beginning of period		2,348,039	6,300
Pre-funded warrants issued	5,749,152		
Common warrants issued		16,002,175	
Outstanding, ending of period		34,271,146	2,348,039
Outstanding and exercisable		34,271,146	2,348,039
Weighted Average Exercise Price, beginning of period		\$ 8.86	\$ 178.5
Common warrants issued		3.86	
Weighted Average Exercise Price, ending of period			8.86
Outstanding and exercisable		\$ 1.8453	\$ 8.86
Series 2 Warrants [Member]			
Pre-funded warrants issued			1,753,503
Pre-funded warrants exercised		(98,039)	
Pre-funded warrants issued			\$ 11.22
Pre-funded warrants exercised		\$ 1.93	
Common warrants [Member]			
Pre-funded warrants exercised		(738,187)	
Pre-funded warrants exercised		\$ 3.86	
Pre-funded warrants [Member]			
Pre-funded warrants issued		15,126,226	715,979
Pre-funded warrants issued		2,584,239	
Pre-funded warrants exercised		(953,307)	127,743
Pre-funded warrants issued		\$ 0.0001	\$ 0.0017
Pre-funded warrants issued		0.0001	
Pre-funded warrants exercised		\$ 0.0001	\$ 0.0017

[XML-85-R55.htm IDEA: XBRL DOCUMENT](#)

Stockholders' equity - Schedule of equity awards (Detail) - Employee stock option [Member] - USD (\$)	12 Months Ended		
	Jun. 30, 2024	Jun. 30, 2023	Jun. 30, 2022
\$ / shares in Units, \$ in Thousands			

[Share-based Compensation Arrangement by Share-based Payment Award \[Line Items\]](#)

Stock Options, Outstanding, beginning of period	107,993	43,416	
Stock Options, Granted	1,076,538	66,868	
Stock Options, Expired	(2,038)	(2,291)	
Stock Options, Forfeited	(353)		
Stock Options, Outstanding, end of period	1,182,140	107,993	43,416
Stock Options, Exercisable, end of period	60,292		
Weighted-average Exercise price, beginning of period	\$ 31.88	\$ 118.15	
Weighted-average Exercise Price, Granted	5.01	3.88	
Weighted-average Exercise Price, Expired	501.93	848.12	
Weighted-average Exercise Price, Forfeited	74.18		
Weighted-average Exercise Price, Exercise price, end of period	6.58	\$ 31.88	\$ 118.15
Weighted-average Exercise Price, Exercisable, end of period	\$ 36.23		
Weighted-average Remaining Contractual Term, Outstanding	9 years 6 months 3 days	8 years 11 months 15 days	7 years 2 months 4 days
Weighted-average Remaining Contractual Term, Granted	9 years 7 months 28 days	9 years 11 months 8 days	
Weighted-average Remaining Contractual Term, Exercisable	7 years 5 months 4 days		
Aggregate Intrinsic Value, Outstanding	\$ 2,342,847	\$ 11,888	
Aggregate Intrinsic Value, Exercisable	\$ 69,372		

[XML-86-R56.htm IDEA: XBRL DOCUMENT](#)

Stockholders' equity - Summary of equity-based compensation expense (Detail)	12 Months Ended	
	Jun. 30, 2024	Jun. 30, 2023

Equity [Abstract]		
Expected volatility	120.80%	115.60%
Expected life	6 years	6 years
Risk-free interest rate	4.12%	3.96%

[XML-87-R57.htm IDEA: XBRL DOCUMENT](#)

Stockholders' equity - Summary of share-based compensation	12 Months Ended	
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expense (Detail) -
USD (\$)
\$ in Thousands

Jun. 30, 2024 Jun. 30, 2023

[Deferred Compensation Arrangement with Individual, Postretirement Benefits \[Line Items\]](#)

Share-based compensation expense \$ 830 \$ 452
[Research and development \[Member\]](#)

[Deferred Compensation Arrangement with Individual, Postretirement Benefits \[Line Items\]](#)

Share-based compensation expense 239 161
[General and administrative \[Member\]](#)

[Deferred Compensation Arrangement with Individual, Postretirement Benefits \[Line Items\]](#)

Share-based compensation expense \$ 591 \$ 291

~~XML 88 R58.htm IDEA: XBRL DOCUMENT~~

Stockholders' equity -
Additional
information (Detail)

	Sep. 11, 2024	Jul. 22, 2024	May 21, 2024	May 16, 2024	May 08, 2024	Apr. 28, 2024	Apr. 26, 2024	Apr. 23, 2024	Apr. 22, 2024	Apr. 19, 2024	Apr. 10, 2024	Mar. 18, 2024	Mar. 15, 2024	Nov. 24, 2023	Oct. 17, 2023	Aug. 11, 2023	Oct. 27, 2022	Oct. 17, 2022	Sep. 15, 2022	Dec. 09, 2020
	\$/ shares	\$/ shares	\$/ shares	\$/ shares	\$/ shares	\$/ shares	\$/ shares	\$/ shares	\$/ shares	\$/ shares	\$/ shares	\$/ shares	\$/ shares	\$/ shares	\$/ shares	\$/ shares	\$/ shares	\$/ shares	\$/ shares	\$/ shares

[Sale of stock number of shares issued in the transaction](#) 5,749,152

[Sale of stock issue price per share | \\$ / shares](#) \$ 4.8 \$ 1.9299

[Class of warrant or right, exercise price of warrants or rights | \\$ / shares](#) \$ 0.0001 \$ 11.22

[Net proceeds from public offering | \\$](#) \$ 27,900,000

[Unrecognised share based compensation expense | \\$](#)

[Warrants convertible into shares of common stock on exercise](#) 2,584,239

[Common Stock Shares Authorized](#)

[Warrants outstanding](#)

[Class of warrant or rights issued during period](#)

[Gross proceeds from issuance of warrants | \\$](#) \$ 40,000,000

[Class of warrant purchase price per warrant | \\$ / shares](#) \$ 4.7999

[Warrant down round feature decrease in net income loss attributable to common stockholders basic | \\$](#)

[Employee option awards related stock based compensation expense | \\$](#)

[Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Grants in Period, Weighted Average Grant Date Fair Value | \\$ / shares](#)

[Two Thousand And Twenty Equity Incentive Plan \[Member\]](#)

[Common stock shares reserved for future issuance](#)

[Two Thousand And Twenty Equity Incentive Plan \[Member\] |](#)

[Employee stock option \[Member\]](#)

[Share based compensation by share based award](#)

[unrecognized expense remaining period of recognition](#)

[Share based compensation by share based award contractual term](#)

[Two Thousand And Twenty Equity Incentive Plan \[Member\] |](#)

[Subsequent Event \[Member\]](#)

[Common stock shares reserved for future issuance](#)

[Maximum \[Member\]](#)

[Common Stock Shares Authorized](#)

[Minimum \[Member\]](#)

[Common Stock Shares Authorized](#)

[Common Stock \[Member\]](#)

[Warrants convertible into shares of common stock on exercise](#) 2,331,606

[Cashless exercise of purchase warrants \(In shares\)](#)

[Common Warrants](#)

shares			
Warrants convertible into shares of common stock on exercise			1,753,503
Warrants outstanding			29,809,471
IPO [Member] Pre-funded warrants [Member]			
Class of warrant or right, exercise price of warrants or rights \$ / shares			\$ 0.0017
Warrants convertible into shares of common stock on exercise		15,126,226	715,979
Class of warrant or rights issued during period		15,126,226	12,171,628
Pre-funded warrants [Member]			
Sale of stock number of shares issued in the transaction			
Class of warrant or right, exercise price of warrants or rights \$ / shares		\$ 0.0001	\$ 0.0017
Class Of Warrants Or Rights Excercised During The Period		26,472	105,888

[XML 89 R59.htm IDEA: XBRL DOCUMENT](#)

Income taxes - Summary of income (loss) before provision for income taxes (Detail) - USD (\$)	12 Months Ended	
	Jun. 30, 2024	Jun. 30, 2023
	\$ in Thousands	

[Income Tax Disclosure \[Abstract\]](#)

United States	\$ (21,036)	\$ (18,953)
International	(715)	(609)
Net loss	\$ (21,751)	\$ (19,562)

[XML 90 R60.htm IDEA: XBRL DOCUMENT](#)

Income taxes - Summary of company's deferred taxes (Detail) - USD (\$)	Jun. 30, 2024		Jun. 30, 2023	
	\$ in Thousands			

Deferred tax assets:		
Net operating losses	\$ 14,466	\$ 18,388
Other	172	221
Lease liability	60	117
Share-based compensation	264	263
Intangible assets	218	234
Section 174 Capitalization	5,771	3,070
Gross deferred tax assets	20,951	22,293
Less valuation allowance	(20,594)	(21,923)
Deferred tax liabilities:		
Right-of-use assets	(57)	(111)
Fixed assets	(5)	(15)
Prepaid expenses	(99)	(244)
Unrealized FX	(196)	0
Total deferred tax liabilities	(357)	(370)
Net deferred taxes	\$ 0	\$ 0

[XML 91 R61.htm IDEA: XBRL DOCUMENT](#)

Income taxes - Summary of net operating losses and tax credit carryforwards (Detail) \$ in Thousands	12 Months Ended	
	Jun. 30, 2024	USD (\$)

[Foreign Tax Authority \[Member\]](#)

[Disclosure Details Of Operating Loss Carry Forwards And Tax Credits \[Line Items\]](#)

Net operating losses	\$ 47,823
Operating loss carryforwards, expiration years	Do not expire
NOL From Two Thousand Eighteen [Member] Domestic Tax Authority [Member]	
Disclosure Details Of Operating Loss Carry Forwards And Tax Credits [Line Items]	
Net operating losses	\$ 11,956
Operating loss carryforwards, expiration years	Do not expire
NOL pre January One Two Thousand Eighteen [Member] State and Local Jurisdiction [Member]	
Disclosure Details Of Operating Loss Carry Forwards And Tax Credits [Line Items]	
Net operating losses	\$ 0

[XML 92 R62.htm IDEA: XBRL DOCUMENT](#)

Income taxes - Summary reconciliation of effective rate of the company's provision (benefit) for income taxes (Detail)	12 Months Ended	
	Jun. 30, 2024	Jun. 30, 2023

[Income Tax Disclosure \[Abstract\]](#)

Statutory rate	21.00%	21.00%
Permanent differences	(0.76%)	(0.01%)
Share-based payments	(0.80%)	(0.19%)
Change in valuation allowance	7.12%	(20.92%)
Foreign tax rate differential	0.03%	0.12%
Section 382 Write-off	(26.59%)	0.00%
Total	0.00%	0.00%

[XML 93 R63.htm IDEA: XBRL DOCUMENT](#)

Income taxes - Additional information (Detail)	12 Months Ended	
	Jun. 30, 2024	USD (\$)

[Income Tax Disclosure \[Line Items\]](#)

Deferred tax assets increase in valuation allowance during the period \$ 1,329,000

Senate Bill No.117 [Member]

Income Tax Disclosure [Line Items]

Income tax expense benefit 0

Tax credits eligible for set off \$ 5,000,000

Coronavirus Aid Relief And Economic Security Act [Member]

Income Tax Disclosure [Line Items]

Number of years of certain operating losses that can be carried back 5 years

Income tax expense benefit \$ 0

Suspension Of Annual Deduction Limitation [Member] | Coronavirus Aid Relief And Economic Security Act [Member]

Income Tax Disclosure [Line Items]

Percentage of annual Taxable income eligible for deduction 80.00%

Internal Revenue Service (IRS) [Member] | Minimum [Member]

Income Tax Disclosure [Line Items]

Percentage of total ownership control to be maintained by the current shareholders for availing operating loss carry forwards 50.00%

Period of ownership control for which the shareholders are to sustain their holding for availing operating loss carry forwards 3 years

Domestic Tax Authority [Member] | Tax Year 2014 [Member]

Income Tax Disclosure [Line Items]

Tax year subject to examination 2014

Domestic Tax Authority [Member] | Tax Year 2016 [Member]

Income Tax Disclosure [Line Items]

Tax year subject to examination 2016

Domestic Tax Authority [Member] | Tax Year 2019 [Member]

Income Tax Disclosure [Line Items]

Tax year subject to examination 2019

Domestic Tax Authority [Member] | Tax Year 2022 [Member]

Income Tax Disclosure [Line Items]

Tax year subject to examination 2022

State and Local Jurisdiction [Member] | Tax Year 2011 [Member]

Income Tax Disclosure [Line Items]

Tax year subject to examination 2011

State and Local Jurisdiction [Member] | Tax Year 2022 [Member]

Income Tax Disclosure [Line Items]

Tax year subject to examination 2022

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Commitments and contingencies -

Additional information (Detail) - USD (\$) Jun. 30, 2024 Jun. 30, 2023

Commitments And Contingencies Disclosure [Line Items]

Contingent liabilities

XML 95 R65.htm IDEA: XBRL DOCUMENT

Loss per share - Summary of Loss per share (Detail) - USD (\$) 3 Months Ended 6 Months Ended 9 Months Ended 12 Months Ended

(\$)

(\$)

Earnings Per Share [Abstract]

Net loss \$ 21,751,000 \$ 19,562,000

Deemed dividend (618,987) 0

Net loss attributable to common stockholders \$ 22,370,000 \$ 19,562,000

Weighted average number of shares used in calculating basic earnings per share 4,060,182 1,385,818

Weighted average number of shares used in calculating diluted earnings per share 4,060,182 1,385,818

Basic loss per share \$ 3.05 \$ 5.65 \$ 7.21 \$ 5.51 \$ 14.12

Diluted loss per share \$ 3.05 \$ 5.65 \$ 7.21 \$ 5.51 \$ 14.12

XML 96 R66.htm IDEA: XBRL DOCUMENT

Loss per share - Additional information (Detail) - shares 12 Months Ended

Jun. 30, 2024 Jun. 30, 2023

Antidilutive securities excluded from the computation of earnings per share

35,453,286 2,456,032

Warrant [Member]

Antidilutive securities excluded from the computation of earnings per share 35,453,286 35,453,286

Employee Stock Option [Member]

Antidilutive securities excluded from the computation of earnings per share 2,456,032 2,456,032

XML 97 R67.htm IDEA: XBRL DOCUMENT

Updated quarterly results - Summary of APIC and Net Loss per Share for the Quarter (Detail) - USD (\$) 3 Months Ended 6 Months Ended 9 Months Ended 12 Months Ended

Mar. 31, 2024 Dec. 31, 2023 Sep. 30, 2023 Dec. 31, 2023 Mar. 31, 2024 Jun. 30, 2024 Jun. 30, 2023

\$ / shares in Units, \$

in Thousands

Updated Quarterly Financial Information [Line Items]

Net Loss \$ (21,751) \$ (19,562)

W/A Shares O/S, Basic 4,060,182 1,385,818

W/A Shares O/S, Diluted 4,060,182 1,385,818

Net Loss per Share, Basic \$ (3.05) \$ (5.65) \$ (7.21) \$ (5.51) \$ (14.12)

Net Loss per Share, Diluted \$ (3.05) \$ (5.65) \$ (7.21) \$ (5.51) \$ (14.12)

% Change, Basic (10.40%) (4.90%) (3.60%)

% Change, Diluted (10.40%) (4.90%) (3.60%)

Previously Reported [Member]

Updated Quarterly Financial Information [Line Items]

Net Loss \$ (4,279) \$ (6,798) \$ (5,954) \$ (12,752) \$ (17,031)

W/A Shares O/S, Basic 2,616,288 2,576,347 2,157,065 2,366,706 2,449,295

W/A Shares O/S, Diluted 2,616,288 2,576,347 2,157,065 2,366,706 2,449,295

Net Loss per Share, Basic \$ (1.64) \$ (2.64) \$ (2.76) \$ (5.39) \$ (6.95)

Net Loss per Share, Diluted \$ (1.64) \$ (2.64) \$ (2.76) \$ (5.39) \$ (6.95)

XML 98 R68.htm IDEA: XBRL DOCUMENT

Updated quarterly results - Summary of Accumulated Deficit (Detail) - USD (\$) Jun. 30, 2024 Mar. 31, 2024 Dec. 31, 2023 Sep. 30, 2023 Jun. 30, 2023

\$ in Thousands

Updated Quarterly Financial Information [Line Items]

As Reported \$ (190,259) \$ (185,539) \$ (181,260) \$ (174,462) \$ (167,889)

% Change 0.30% 0.30% 0.40%

Previously Reported [Member]

Updated Quarterly Financial Information [Line Items]

As Reported \$ (184,920) \$ (180,641) \$ (173,843)

XML 99-R69.htm IDEA: XBRL DOCUMENT

Updated quarterly results - Summary of Additional Paid in Capital, Common Stock (Detail) - USD (\$)

Jun. 30, 2024 Mar. 31, 2024 Dec. 31, 2023 Sep. 30, 2023 Jun. 30, 2023

\$ in Thousands

Updated Quarterly Financial Information [Line Items]

Table with 5 columns: Description, Jun. 30, 2024, Mar. 31, 2024, Dec. 31, 2023, Sep. 30, 2023, Jun. 30, 2023. Rows include Additional Paid in Capital, Common Stock and % Change.

Previously Reported [Member]

Updated Quarterly Financial Information [Line Items]

Table with 4 columns: Description, Jun. 30, 2024, Mar. 31, 2024, Sep. 30, 2023. Row includes Additional Paid in Capital, Common Stock.

XML 100-R70.htm IDEA: XBRL DOCUMENT

Updated quarterly results - Additional Information (Detail) - USD (\$)

12 Months Ended

Jun. 30, 2024 Jun. 30, 2023 Apr. 22, 2024 Mar. 31, 2024 Sep. 30, 2023 Sep. 15, 2022

Updated Quarterly Financial Information [Line Items]

Table with 5 columns: Description, Jun. 30, 2024, Jun. 30, 2023, Apr. 22, 2024, Sep. 30, 2023. Rows include Class of warrant or right, exercise price of warrants or rights and Deemed dividend.

Series 2 Warrants [Member]

Updated Quarterly Financial Information [Line Items]

Table with 4 columns: Description, Jun. 30, 2024, Mar. 31, 2024, Sep. 30, 2023. Row includes Class of warrant or right, exercise price of warrants or rights.

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Subsequent Events - Additional Information (Detail) - \$ / shares

Table with 14 columns: Date (Sep. 11, 2024 to Sep. 15, 2022), Description, and Amount. Rows include Class of warrant or right, exercise price of warrants or rights and Common Stock, Capital Shares Reserved for Future Issuance.

Subsequent Event [Line Items]

Number of warrants exercised

Table with 4 columns: Description, Jun. 30, 2024, Mar. 31, 2024, Sep. 30, 2023. Row includes Class of warrant or right, exercise price of warrants or rights.

Subsequent Event [Line Items]

Number of warrants exercised

Table with 4 columns: Description, Jun. 30, 2024, Mar. 31, 2024, Sep. 30, 2023. Row includes Class of warrant or right, exercise price of warrants or rights.

Subsequent Event [Line Items]

Number of warrants exercised

Table with 4 columns: Description, Jun. 30, 2024, Mar. 31, 2024, Sep. 30, 2023. Row includes Class of warrant or right, exercise price of warrants or rights.

Subsequent Event [Line Items]

Number of warrants exercised

Table with 4 columns: Description, Jun. 30, 2024, Mar. 31, 2024, Sep. 30, 2023. Row includes Class of warrant or right, exercise price of warrants or rights.

Subsequent Event [Line Items]

Number of warrants exercised

Table with 4 columns: Description, Jun. 30, 2024, Mar. 31, 2024, Sep. 30, 2023. Row includes Class of warrant or right, exercise price of warrants or rights.

Subsequent Event [Line Items]

Number of warrants exercised

Table with 4 columns: Description, Jun. 30, 2024, Mar. 31, 2024, Sep. 30, 2023. Row includes Class of warrant or right, exercise price of warrants or rights.

Subsequent Event [Line Items]

Number of warrants exercised

Table with 4 columns: Description, Jun. 30, 2024, Mar. 31, 2024, Sep. 30, 2023. Row includes Class of warrant or right, exercise price of warrants or rights.

Subsequent Event [Line Items]

Number of warrants exercised

Table with 4 columns: Description, Jun. 30, 2024, Mar. 31, 2024, Sep. 30, 2023. Row includes Class of warrant or right, exercise price of warrants or rights.

Subsequent Event [Line Items]

Number of warrants exercised

Table with 4 columns: Description, Jun. 30, 2024, Mar. 31, 2024, Sep. 30, 2023. Row includes Class of warrant or right, exercise price of warrants or rights.

Subsequent Event [Line Items]

Number of warrants exercised

Table with 4 columns: Description, Jun. 30, 2024, Mar. 31, 2024, Sep. 30, 2023. Row includes Class of warrant or right, exercise price of warrants or rights.

Subsequent Event [Line Items]

Number of warrants exercised

Table with 4 columns: Description, Jun. 30, 2024, Mar. 31, 2024, Sep. 30, 2023. Row includes Class of warrant or right, exercise price of warrants or rights.

Subsequent Event [Line Items]

Number of warrants exercised

Table with 4 columns: Description, Jun. 30, 2024, Mar. 31, 2024, Sep. 30, 2023. Row includes Class of warrant or right, exercise price of warrants or rights.

Subsequent Event [Line Items]

Number of warrants exercised

Table with 4 columns: Description, Jun. 30, 2024, Mar. 31, 2024, Sep. 30, 2023. Row includes Class of warrant or right, exercise price of warrants or rights.

Subsequent Event [Line Items]

Number of warrants exercised

Table with 4 columns: Description, Jun. 30, 2024, Mar. 31, 2024, Sep. 30, 2023. Row includes Class of warrant or right, exercise price of warrants or rights.

Subsequent Event [Line Items]

Number of warrants exercised

Table with 4 columns: Description, Jun. 30, 2024, Mar. 31, 2024, Sep. 30, 2023. Row includes Class of warrant or right, exercise price of warrants or rights.

Subsequent Event [Line Items]

Number of warrants exercised

Table with 4 columns: Description, Jun. 30, 2024, Mar. 31, 2024, Sep. 30, 2023. Row includes Class of warrant or right, exercise price of warrants or rights.

Subsequent Event [Line Items]

Number of warrants exercised

Table with 4 columns: Description, Jun. 30, 2024, Mar. 31, 2024, Sep. 30, 2023. Row includes Class of warrant or right, exercise price of warrants or rights.

Subsequent Event [Line Items]

Number of warrants exercised

Table with 4 columns: Description, Jun. 30, 2024, Mar. 31, 2024, Sep. 30, 2023. Row includes Class of warrant or right, exercise price of warrants or rights.

Subsequent Event [Line Items]

Number of warrants exercised

Table with 4 columns: Description, Jun. 30, 2024, Mar. 31, 2024, Sep. 30, 2023. Row includes Class of warrant or right, exercise price of warrants or rights.

Subsequent Event [Line Items]

Number of warrants exercised

Table with 4 columns: Description, Jun. 30, 2024, Mar. 31, 2024, Sep. 30, 2023. Row includes Class of warrant or right, exercise price of warrants or rights.

Subsequent Event [Line Items]

Number of warrants exercised

Table with 4 columns: Description, Jun. 30, 2024, Mar. 31, 2024, Sep. 30, 2023. Row includes Class of warrant or right, exercise price of warrants or rights.

Subsequent Event [Line Items]

Number of warrants exercised

EXCEL 102 Financial Report.xlsx IDEA: XBRL DOCUMENT begin 644 Financial Report.xlsx M4\$L#110 (-, ED'04UB@0 + \$ 0.9(ICA'0)< O87P+GAM M.SY/OL'1\$ HQO=IP4B0+2L+(/ OLODS1#LD) OGGI/CYX> QA&WPIG M*N*1#BV5(C(H//147BK9.7:=N)=HH-Y #OGDK7A.YNJQ<&4GPZ4A40W_1=0U/R.UEA_6) #M7E+ P04 M" #3@S190SYR2+K @ \$0 +108U/R;WIS+V-O&ULS9)1 M2,Ps> BN2IO325H:+BV-/H(#0; >0W+9<TX3DI-VWMZU:A^@1#%W SN M=W"-B*\$A,1H\$SD,-1.ONVR"- CD11 F151\$S:2ZL/D/R6L.G^D/49L/M?4 OG* (VFK2<,\$+) *9JQ1H\$FD(ZXZU9/\$SM3/&L 6/7:4H2HK8&F: M&\$1#V1 5,.(D) ?;0+<1^B9TIP,DGLEU? =IV=-S;MRA@K>GOY=YW<U ME71G&UL[5L<|HX%|OK|X9_9M^8V@:;T\$W-I=MNTF83M M3A^%\$5B-;EDD81 OTV23;1/ OLZ?0.142GZ#AY^XN8NB&B)3R M> +106N|13+ MUES@60HO(HJM-O=5HLL*\$81V1+75XL.\$#05%%;U@M.42_@5RU2-9,1 M\$U=)KFM+Y,7VMX^9< LATR@6XP&U@?YIO^1.6HCA5,+\$PSIG/U9K MQ123("R7V4;D)H3#0@R#3LZG5C=GSYQ.V7C.K=#1M&N#C17@XML02 MBW A(5M>5 TR M6^VULS2 Y9>*?HUEIK9:O=05SP6.XYB1^QL4\$UF62&98T1G*=D A. #?S MTA00?1|MHK@PL+27)6SRFU4H(FLB|4>"(<7K;YH1 M5Z#02=1\$^!&N*^<<9S76S|Z5&T7950-RCEU@5 9<8WS2J-2SUGB5P&M/GM#P=\$0+E L&08?7)2F3E^34@3-BNEVOZKR2.FW#2M^F(9 M-AIRML:IMG&IA&:\$L1> \$2M^146:PUDSY@R.S-D77.UIS.\$9)>T^BLZ+MDI& H8X2HKMHG81V>7L)P>B^RV;IN^Z&U3-L+(W1H072N0)J<Z3CT MIZ;.60F1A#9IGZF-#ZHCF(2&Y^CIE>G@^Y&O%N@GL1^1^*K^<1 M.7IN?<<EHGT/2MSAD6R#)RU3393>*M\$Y^&VH4_5\$E=? EKIDHN#O.Y.FOH70^L_Y% GM.T.T.WF)X M^M-2DS_#>6>KCBDC&CAK32D<("C\$W8-2MLVE-BT9@!=-F5L10HP8?N->:O) C.CY3M^HO^#% M0X=>U^89Y7&A#04.6RL)O&MV^XU \$L%ID8^V@X.O40+R4E5@5O&R#0 MHGG.C57H<>77% CT9-CVZ9EM6Z0*7<9.2)2<HF-GJK>9:51W550R ML+YJ;053L^6:WGPPI3A8+DACE>F2J+S&5.^YRMO04XOT45MA*7&+SC MYL-O3E.X\$G.V#P(RN;LXJ7IE,6>FMM#M-DL6XA9\$N)-7>W5YNTB42#(JP#4A M#W+CI^<3>G>U HL@6V\$5\$)DU1?0XG/3-R0IA4)?NVBB+A=0B5.VI&KXF M8#O#>FZ=+2? VU14/07/4:SHYG@K^MYA.L0Z1^P7^BH 1IV^<NHI/^26<. H18@&F 56VZ3VW>?2K615D^Q\$ M2P=^Y(G8XQ)1#1PQ1BK:OK<...00Y@%CS^%F.-19H;16+K#F-F11 MU4#F/104#6CV#30.9FV-1D3@RW/10#.#O(1A18N_51+ P04 M" #3@S190SYR2+K #P" #;0 &AL+W=ORT.RXPBW=AIEBP18V3=F0MMMI="A" #5EEA9#LF M7188_1^+>@X=@/1E\$5IAA.C#;\$0.A^O^0KSO1EA/145AT+\$H|141:HOFTWR+EDL 1^2.4=1 M'(80UR3@VN6FK<+>7V1\$1-HV21UDRH@M80MY9(7C0-RSW0>2/5-O.M77-9\$4 T6Y<|N(3>1 NS8GD^H4 WO \$S1N)5@6U5\$A9@25+@FM^+S M KMN037G.T03Z26:LF+&9+1 7HG?22&K>7=6+D ML^2^T5\$B5\$;75U.T-1WRX10BHG1W?<3.ZKZV15)1)@<LRHY\$3HAGK\$PMT MY^WEIV4=INO: A4_Q005Y1X2\$><>EF6FX# M3V/GE.U4SP1 OPO(A#E2 1^7BOT#AK-W 7.3%+KEJR?X=\$Y\$6J/?/S1 MOAU(CK9)HK\$2N2Z-DN1#Z.#2>6PXQ #RLHL(\$EYMS^Y^*UC5E(FL1? M7LZG1S1@6_1O4D#3 *15@.#Z0XB#5<+GM^2)-8B5_1)2OUX+&E.8X0=D MR1A0D8)U(^7^1HJ TB97)Y1Y>+>BAIY#4#>K587OR2V17ZMKKNFFK964#104E6 MD^WYY^>E^L%1D)REY%+UKH^VY8^Q^W:R.GDN(C8CD))%8 -(A>:XM M\$1S? #D8G19L7J-P_K/C2/F3LLRGE71%49N>3>)2LLSU+FE 8XR DX-" MVTMB+IK X\$@ZTU 4@OBH.R0E#0 M6>6%99X0>+L\$7 MK:SBV90&FWE#2WU9IR57+VE2D^N-ZP4^*O/D;JE_M5T@101E M^21#4 >BSJFY>K^1?K^<50Z5HJ64-/7_Z9ISADJ^A5!^GMK1V1L(19T M;V#^B7D2^210^<CY/UAW(D^0:W-L#H M+10Z V2^73MN18MKH43U0>4D)4H.F)5L4HW>8IG%<C7Y\$ 0&@Y^G^M+19VD\$+L.G2^O.DPC3MP=P^LPUA^X.AQ_8E(\$P^NP8HO9CY-YO&NBE@ MV6SX(AN^!@>#7H+? 1PCC#F1S^X1N3R1=&E|VFE6(H40EP3@LE) MT123FS+Q2ML6Y1)1@K4C6Y1(C.O.0#D#%D^1+V+PWBIZ#F1.D1@_M%IGER^1K1=WW1#YCYVUDMB L2_#>DELY>Y)2K(=1/E M^@>H#A-(SHZG0)NH2P>JR>1^T1EA(HQW M=IP^W;1G^1N5A>)%L6.RGES@>OXUNV@CA61FQ7WD?_O^3ZH^E00@V^12_M)1^1\$Y^?#BH)W> (H8FK0210^=EHM^CY^9) #3U;<3LOV> #68>B-M\$SKVO?UN<>61F2AXSE^>BIZ=DT V3>IMH_8_Q#8VC9P91>R>+Y^T%QSL<Z3^1B1^&6FZ17N@ (#1@ 1+)%UDIA^X^#6_6ADAUH>)*SYUJ=B^MZ+(Z^%1J8149F M#=-LGX#WYRVATEBBG@C=>+O^W+S_T6:4EU85^+K#G=&2S6<5E0EMA6DR>W(MC WELA:Y&8+1%(%X^Z+@ HVP719FWIS>10<=>M0XNR^3V&5OZ:#<7JR^ M813^XZ6ZOH Y.X#>DVCWK5^A7PF3X2W^E2SX217HHDU^1+1MD_+HF K M1=1+>@%1AJM6D)9F(\$1\$0RUF\$)S:A=X^K<1K^>1&8U^RHK6B.K#N190 MH=-\$7A1A1ZWHR?&(PQ=V1R.W-H965T&L4K55=1P(WK5D)1%1M\$G^2^M M18@ARC15C? @YQ<M8<1W@>78SM10Z(\$8D)/ZXY B^<^<KO(2^1X190B9M5051=5&U_7^FCA1ZWHR?&(PQ=V1R.W-H965T&L4K55=1P(WK5D)1%1M\$G^2^M M18@ARC15C? *AF11\$P7KF788713&NX1;1CMJT^,6RAK^JNY+F9>8 4!AOPM 567>+B10-JF QL%1/MEIYW>3@A)^%\$B&X%#C#O V1EME3E; MIRC2+%5R1Y2-FRVX7+CT,B

IG:<#>DQAJG8WJW#%#;MIOBLI=OMWIAIASE7TH1#)PO8D(UYOD?#!OH/390L-1/O-B9<C<&TR3*6*+<50<4<@V<%K&BZ8818.D-1+780;#=#=M%-7A1=(W-D)AX5?7@V56... (Transcript continues with dense alphanumeric code)

LF@R'EAE0=4H%NB&B22X;M8?SUZJ+=GJIYGP1^Ain/FB<8/ORNJEDOHFF&E-!V6E E#H7-FD7IR M+@UVN%N6.(-IV03OI#2;#V@&ZJ9H!4\$#L#H0 (-.#.EE9 (93YPI-M-1... (Transcript continues with dense alphanumeric code)

[f display: block; font-weight: bold; } .report table.authRefData p { margin-top: 0px; } .report table.authRefData .hide { background-color: #2F4497; padding: 1px 3px 0px 0px; text-align: right; } .report table.authRefData .hide a:hover { background-color: #2F4497; } .report table.authRefData .body { height: 150px; overflow: auto; width: 400px; } .report table.authRefData table { font-size: 1em; } /* Report Styles */ .pl.a .pl.a.visited { color: black; text-decoration: none; } /* table */ .report { background-color: white; border: 2px solid #ac; clear: both; color: black; font: normal 8pt Helvetica, Arial, sans-serif; margin-bottom: 2em; } .report hr { border: 1px solid #ac; } /* Top labels */ .report th { background-color: #ac; color: black; font-weight: bold; text-align: center; } .report th.void { background-color: transparent; color: #000000; font: bold 10pt Helvetica, Arial, sans-serif; text-align: left; } .report .pl { text-align: left; vertical-align: top; white-space: normal; width: 200px; white-space: normal; } /* word-wrap: break-word; */ .report td.pl.a a cursor: pointer; display: block; width: 200px; overflow: hidden; } .report td.pl div.a { width: 200px; } .report td.pl a: hover { background-color: #fff; } /* Header rows... */ .report tr.th { background-color: #ac; color: black; font-weight: bold; } /* Calendars... */ .report .rc { background-color: #f0f0f0; } /* Even rows... */ .report .re .report .reu { background-color: #def; } .report .reu td { border-bottom: 1px solid black; } /* Odd rows... */ .report .ro .report .rou { background-color: white; } .report .rou td { border-bottom: 1px solid black; } .report .rou table td, .report .reu table td { border-bottom: 0px solid black; } /* styles for footnote marker */ .report .fn { white-space: nowrap; } /* styles for numeric types */ .report .num, .report .num_p { text-align: right; white-space: nowrap; } .report .num_p { padding-left: 2em; } .report .num_p { padding: 0px 0.4em 0px 2em; } /* styles for text types */ .report .text { text-align: left; white-space: normal; } .report .text .big { margin-bottom: 1em; width: 17em; } .report .text .more { display: none; } .report .text .note { font-style: italic; font-weight: bold; } .report .text .small { width: 10em; } .report .sup { font-style: italic; } .report .outerFootnotes { font-size: 1em; } /* XML 106 Filing Summary.xml IDEA: XBRL DOCUMENT 3-24-3.html1803011false560false1false560falseR1-htm1001 - Document - Cover PageSheethttp://www.benitecbiopharmainc.com/role/CoverPageCover_PageCover1falsefalseR2-htm1002 - Statement - Consolidated Balance SheetsSheethttp://www.benitecbiopharmainc.com/role/ConsolidatedBalanceSheetsConsolidated_Balance_SheetsStatements2falsefalseR3-htm1003 - Statement - Consolidated Balance Sheets \(Parenthetical\)Sheethttp://www.benitecbiopharmainc.com/role/ConsolidatedBalanceSheetsParentheticalConsolidated_Balance_Sheets \(Parenthetical\)Statements3falsefalseR4-htm1004 - Statement - Consolidated Statements of Operations and Comprehensive LossSheethttp://www.benitecbiopharmainc.com/role/ConsolidatedStatementsOfOperationsAndComprehensiveLossConsolidated_Statements_of_Operations_and_Comprehensive LossStatements4falsefalseR5-htm1005 - Statement - Consolidated Statements of Stockholders' EquitySheethttp://www.benitecbiopharmainc.com/role/ConsolidatedStatementsOfStockholdersEquityConsolidated_Statements_of_Stockholders'_EquityStatements5falsefalseR6-htm1006 - Statement - 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Disclosure - LiquiditySheethttp://www.benitecbiopharmainc.com/role/LiquidityLiquidityNotes12falsefalseR13-htm999004 - Disclosure - RevenueSheethttp://www.benitecbiopharmainc.com/role/RevenueRevenueNotes13falsefalseR14-htm999005 - Disclosure - Cash, cash equivalents, and restricted cashSheethttp://www.benitecbiopharmainc.com/role/CashCashEquivalentsAndRestrictedCashCash, cash equivalents, and restricted cashNotes14falsefalseR15-htm999006 - Disclosure - Prepaid and other assetsSheethttp://www.benitecbiopharmainc.com/role/PrepaidAndOtherAssetsPrepaid and other assetsNotes15falsefalseR16-htm999007 - Disclosure - Property and equipment, netSheethttp://www.benitecbiopharmainc.com/role/PropertyAndEquipmentNetProperty and equipment, netNotes16falsefalseR17-htm999008 - Disclosure - Trade and other payablesSheethttp://www.benitecbiopharmainc.com/role/TradeAndOtherPayablesTrade and other payablesNotes17falsefalseR18-htm999009 - Disclosure - LeasesSheethttp://www.benitecbiopharmainc.com/role/LeasesLeasesNotes18falsefalseR19-htm999010 - Disclosure - Stockholders' equitySheethttp://www.benitecbiopharmainc.com/role/StockholdersEquityStockholders' equityNotes19falsefalseR20-htm999011 - Disclosure - Income taxesSheethttp://www.benitecbiopharmainc.com/role/IncomeTaxesIncome taxesNotes20falsefalseR21-htm999012 - Disclosure - Commitments and contingenciesSheethttp://www.benitecbiopharmainc.com/role/CommitmentsAndContingenciesCommitments and contingenciesNotes21falsefalseR22-htm999013 - Disclosure - Related party transactionsSheethttp://www.benitecbiopharmainc.com/role/RelatedPartyTransactionsRelated party transactionsNotes22falsefalseR23-htm999014 - Disclosure - Loss per shareSheethttp://www.benitecbiopharmainc.com/role/LossPerShareLoss per shareNotes23falsefalseR24-htm999015 - Disclosure - Updated quarterly resultsSheethttp://www.benitecbiopharmainc.com/role/UpdatedQuarterlyResultsUpdated quarterly resultsNotes24falsefalseR25-htm999016 - Disclosure - Subsequent eventsSheethttp://www.benitecbiopharmainc.com/role/SubsequentEventsSubsequent eventsNotes25falsefalseR26-htm999017 - Disclosure - Basis of Presentation and Summary of Significant Accounting Policies \(Policies\)Sheethttp://www.benitecbiopharmainc.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesPoliciesBasis_of_Presentation_and_Summary_of_Significant_Accounting_Policies \(Policies\)PoliciesSheethttp://www.benitecbiopharmainc.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPolicies26falsefalseR27-htm999018 - Disclosure - Business \(Tables\)Sheethttp://www.benitecbiopharmainc.com/role/BusinessTablesBusiness \(Tables\)TablesSheethttp://www.benitecbiopharmainc.com/role/Business27falsefalseR28-htm999019 - Disclosure - Basis of Presentation and Summary of Significant Accounting Policies \(Tables\)Sheethttp://www.benitecbiopharmainc.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesTablesBasis_of_Presentation_and_Summary_of_Significant_Accounting_Policies \(Tables\)TablesSheethttp://www.benitecbiopharmainc.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPolicies28falsefalseR29-htm999020 - 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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": f "r45": f "r86": f "r500": f "r577": f "us-gaap_CommitmentsAndContingenciesDisclosureAbstract": f "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-
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granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm's
shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury." "auth_ref": f "r50": f "us-gaap_CommonStockSharesOutstanding": f "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname":
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Common stock represent the ownership interest in a corporation." "auth_ref": f "r11": f "r50": f "r578": f "r596": f "r950": f "r951": f "us-gaap_CommonStockValue": f
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\$0.0001 par value, 2014160,000,000 shares authorized, 10,086,119 and 1,671,485 shares issued and outstanding at June 30, 2024 and 2023, respectively", "documentation":
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repurchased by the entity. Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders'
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in equity resulting from investments by owners and distributions to owners." "auth_ref": f "r16": f "r128": f "r130": f "r135": f "r494": f "r512": f "r513": f "us-
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gaap/2024", "localname": "ConsolidationPolicyTextBlock", "presentation": f
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Policy [Policy Text Block]", "verboseLabel": "Principles of Consolidation", "documentation": "Disclosure of accounting policy regarding (1) the principles it follows in
consolidating or combining the separate financial statements, including the principles followed in determining the inclusion or exclusion of subsidiaries or other entities in
the consolidated or combined financial statements and (2) its treatment of interests (for example, common stock, a partnership interest or other means of exerting influence)
in other entities, for example consolidation or use of the equity or cost methods of accounting. The accounting policy may also address the accounting treatment for
intercompany accounts and transactions, noncontrolling interest, and the income statement treatment in consolidation for issuances of stock by a subsidiary." "auth_ref": f "r34": f "r663": f "bntc_CoronavirusAidReliefAndEconomicSecurityActMember": f "xbrltype": "domainItemType", "nsuri":
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"en-us": { "role": { "label": "Deferred Tax Assets Capitalized Research and Development Costs", "terseLabel": "Section u00a0174 Capitalization", "documentation": "Deferred tax assets capitalized research and development costs." } } }, "auth_ref": [1], "us-gaap_DeferredTaxAssetsGoodwillAndIntangibleAssets": { "xbrlType": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DeferredTaxAssetsGoodwillAndIntangibleAssets", "crdr": "debit", "calculation": { "http://www.benitecbiopharmainc.com/role/IncomeTaxSummaryOfCompanySDeferredTaxesDetail", "parentTag": "us-gaap_DeferredTaxAssetsGross", "weight": 1.0, "order": 6.0 }, "presentation": "http://www.benitecbiopharmainc.com/role/IncomeTaxSummaryOfCompanySDeferredTaxesDetail", "lang": { "en-us": { "role": { "label": "Deferred Tax Assets, Goodwill and Intangible Assets", "terseLabel": "Intangible assets", "documentation": "Amount before allocation of valuation allowances of deferred tax asset attributable to deductible 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and cash equivalents restricted to withdrawal or usage; held in foreign currencies; including, but not limited to, disposal group and discontinued operations. Cash includes,
but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash
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Disclosures include, but are not limited to, how an entity that manages a group of financial assets and liabilities on the basis of its net exposure measures the fair value of those assets and liabilities." } } } }, "auth_ref": { "r681", "r894", "r895", "r896", "r897", "r898", "r900" } }, "bntc_FinancialAssetsAtFairValue": { "xbrltype": "monetaryItemType", "nsuri": "http://www.benitecbiopharmainc.com/20240630", "localname": "FinancialAssetsAtFairValue", "presentation": { "http://www.benitecbiopharmainc.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesAdditionalInformationDetail": { "lang": { "en-us": { "role": { "label": "Financial Assets At Fair Value", "terseLabel": "Financial assets at fair value", "documentation": "Financial assets at fair value." } } } }, "auth_ref": { "r681", "r894", "r895", "r896", "r897", "r898", "r900" } }, "us-gaap_FinancialLiabilitiesFairValueDisclosure": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FinancialLiabilitiesFairValueDisclosure", "presentation": { "http://www.benitecbiopharmainc.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesAdditionalInformationDetail": { "lang": { "en-us": { "role": { "label": "Financial Liabilities Fair Value Disclosure", "terseLabel": "Financial liabilities at fair value", "documentation": "Fair value of financial obligations, including, but not limited to, debt instruments, derivative liabilities, federal funds purchased and sold under agreements to repurchase, securities loaned or sold under agreements to repurchase, financial instruments sold not yet purchased, guarantees, line of credit, loans and notes payable, servicing liability, and trading liabilities." } } } }, "auth_ref": { "r894", "r895", "r899" } }, "us-gaap_ForeignCountryMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ForeignCountryMember", "presentation": { "http://www.benitecbiopharmainc.com/role/IncomeTaxSummaryOfNetOperatingLossesAndTaxCreditCarryforwardsDetail": { "lang": { "en-us": { "role": { "label": "Foreign Tax Authority [Member]", "terseLabel": "Foreign Tax Authority [Member]", "documentation": "Designated foreign jurisdiction entitled to levy and collect income tax outside country of domicile." } } } }, "auth_ref": { "r327", "r328" } }, "us-gaap_ForeignCurrencyExchangeRateTranslation1": { "xbrltype": "pureItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ForeignCurrencyExchangeRateTranslation1", "presentation": { "http://www.benitecbiopharmainc.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesAdditionalInformationDetail": { "lang": { "en-us": { "role": { "label": "Foreign Currency Exchange Rate, Translation", "terseLabel": "Exchange rate on balance sheet dates, USD: AUD Exchange Rate", "documentation": "Foreign exchange rate used to translate amounts denominated in functional currency to reporting currency." } } } }, "auth_ref": { "r427", "r428" } }, "us-gaap_ForeignCurrencyTransactionGainLossBeforeTax": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ForeignCurrencyTransactionGainLossBeforeTax", "presentation": { "http://www.benitecbiopharmainc.com/role/ConsolidatedStatementsOfOperationsAndComprehensiveLoss": { "parentTag": "us-gaap_NonoperatingIncomeExpense", "weight": 1.0, "order": 11.0, "presentation": { "http://www.benitecbiopharmainc.com/role/ConsolidatedStatementsOfOperationsAndComprehensiveLoss": { "lang": { "en-us": { "role": { "label": "Foreign Currency Transaction Gain (Loss), before Tax", "terseLabel": "Foreign currency transaction gain (loss)", "documentation": "Amount, before tax, of realized and unrealized gain (loss) from foreign currency transaction." } } } }, "auth_ref": { "r414", "r416", "r419", "r491", "r617" } }, "us-gaap_ForeignCurrencyTransactionsAndTranslationsPolicyTextBlock": { "xbrltype": "textBlock", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ForeignCurrencyTransactionsAndTranslationsPolicyTextBlock", "presentation": { "http://www.benitecbiopharmainc.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesAdditionalInformationDetail": { "lang": { "en-us": { "role": { "label": "Foreign Currency Transactions and Translations Policy [Policy Text Block]", "terseLabel": "Foreign Currency Translation and Other Comprehensive Income (Loss)", "documentation": "Disclosure of accounting policy for (1) transactions denominated in a currency other than the reporting enterprise's functional currency, (2) translating

foreign currency financial statements that are incorporated into the financial statements of the reporting enterprise by consolidation, combination, or the equity method of accounting, and (3) remeasurement of the financial statements of a foreign reporting enterprise in a hyperinflationary economy." } } }, "auth_ref": f"413" } } }, "ecdforgoneRecoveryDueToDisqualificationOfTaxBenefitsAmt": f"xbrltype": "monetaryItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "ForgoneRecoveryDueToDisqualificationOfTaxBenefitsAmt", "presentation": f"http://xbrl.sec.gov/ecd/role/ErrCompDisclosure", "lang": f"en-us", "role": f"label", "label": "ForgoneRecovery due to Disqualification of Tax Benefits, Amount", "terseLabel": "Forgone Recovery due to Disqualification of Tax Benefits, Amount", "auth_ref": f"727", "738", "748", "781" } } }, "ecdforgoneRecoveryDueToExpenseOfEnforcementAmt": f"xbrltype": "monetaryItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": 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Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)."} } } , "auth_ref": "r437", "r440" } } } } , "us-gaap_LesseeOperatingLeaseLiabilityUndiscountedExcessAmount": { "xbrlType": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityUndiscountedExcessAmount", "crdr": "credit", "calculation": { "parentTag": "us-gaap_LesseeOperatingLeaseLiabilityPaymentsDue", "weight": 1.0, "order": 1.0 } } , "presentation": { "parentTag": "us-gaap_LesseeOperatingLeaseLiabilityPaymentsDue", "lang": "en-us", "role": "label", "label": "Lessee Operating Lease, Liability, Undiscounted Excess Amount", "negatedLabel": "Less imputed interest", "documentation": "Amount of lessee's undiscounted obligation for lease payments in excess of discounted obligation for lease payments for operating lease." } } } , "auth_ref": "r437", "r440" } } } } , "us-gaap_LesseeOperatingLeaseRemainingLeaseTerm": { "xbrlType": "durationItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseRemainingLeaseTerm", "presentation": { "parentTag": "us-gaap_LesseeOperatingLeaseRemainingLeaseTerm", "lang": "en-us", "role": "label", "label": "Lessee Operating Lease, Remaining Lease Term", "terseLabel": "Operating lease has a remaining lease term", "documentation": "Remaining lease term of operating lease, in PnYnMnDnHnMnS format, for example, P1Y5M13D represents reported fact of one year, five months, and thirteen days." } } } , "auth_ref": "r437", "r440" } } } } , "us-gaap_LesseeOperatingLeasesTextBlock": { "xbrlType": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeasesTextBlock", "presentation": { "parentTag": "us-gaap_LesseeOperatingLeasesTextBlock", "lang": "en-us", "role": "label", "label": "Lessee Operating Leases [Text Block]", "terseLabel": "Leases", "documentation": "The entire disclosure for operating leases of lessee. 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Includes, but is not limited to, quantification of the expected or actual impact." | "auth_ref": "H.L." | "bntc_NolFromTwoThousandEighteenMember": "xbrltype": "domainItemType", "nsuri": "http://www.benitecbiopharmainc.com/20240630", "localname": "NolFromTwoThousandEighteenMember", "presentation": "http://www.benitecbiopharmainc.com/role/IncomeTaxesSummaryOfNetOperatingLossesAndTaxCreditCarryforwardsDetail" | "lang": "en-us" | "role": "label" | "NOL From Two Thousand Eighteen [Member]" | "terseLabel": "NOL From Two Thousand Eighteen [Member]" | "documentation": "NOL from two thousand eighteen." | "auth_ref": "H.L." | "bntc_NonAccruedAccruedEmployeeBenefitsNonCurrent": "xbrltype": "monetaryItemType", "nsuri": "http://www.benitecbiopharmainc.com/20240630", "localname": "NonAccruedAccruedEmployeeBenefitsNonCurrent", "crdr": "credit", "calculation": "http://www.benitecbiopharmainc.com/role/ConsolidatedBalanceSheets" | "parentTag": "us-gaap Liabilities", "weight": 1.0, "order": 16.0 | 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r730, r748, r772, r781" | "ecd_NonPeoNeoAvgCompActuallyPaidAmt": "xbrltype": "monetaryItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "NonPeoNeoAvgCompActuallyPaidAmt", "presentation": "http://xbrl.sec.gov/ecd/role/PvpDisclosure" | "lang": "en-us" | "role": "label" | "Non-PEO NEO Average Compensation Actually Paid Amount" | "auth_ref": "r755" | "ecd_NonPeoNeoAvgTotalCompAmt": "xbrltype": "monetaryItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "NonPeoNeoAvgTotalCompAmt", "presentation": "http://xbrl.sec.gov/ecd/role/PvpDisclosure" | "lang": "en-us" | "role": "label" | "Non-PEO NEO Average Total Compensation Amount" | "auth_ref": "r754" | "ecd_NonPeoNeoMember": "xbrltype": "domainItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "NonPeoNeoMember", "presentation": "http://xbrl.sec.gov/ecd/role/PvpDisclosure" | "lang": "en-us" | "role": "label" | "Non-PEO NEO [Member]" | "terseLabel": "Non-PEO NEO" | "auth_ref": "r772" | 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"terseLabel": "Other income (loss)" | "auth_ref": "H.L." | "bntc_NumberOfSeriesWarrantsIssued": "xbrltype": "decimalItemType", "nsuri": "http://www.benitecbiopharmainc.com/20240630", "localname": "NumberOfSeriesWarrantsIssued", "presentation": "http://www.benitecbiopharmainc.com/role/StockholdersEquityAdditionalInformationDetail" | "lang": "en-us" | "role": "label" | "Number Of Series Warrants Issued" | "terseLabel": "Number of series of warrants issued" | "documentation": "Number of series warrants issued." | "auth_ref": "H.L." | "bntc_NumberOfYearsOfCertainOperatingLossesThatCanBeCarriedBack": "xbrltype": "durationItemType", "nsuri": "http://www.benitecbiopharmainc.com/20240630", "localname": "NumberOfYearsOfCertainOperatingLossesThatCanBeCarriedBack", "presentation": "http://www.benitecbiopharmainc.com/role/IncomeTaxesAdditionalInformationDetail" | "lang": "en-us" | "role": "label" | "Number Of Years Of Certain Operating Losses That Can Be Carried Back" | "terseLabel": "Number of years of certain operating losses that can be carried back" | "documentation": "Number of years of certain operating losses that can be carried back." | "auth_ref": "H.L." | "us-gaap_OpenTaxYear": "xbrltype": "yearListItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OpenTaxYear", "presentation": "http://www.benitecbiopharmainc.com/role/IncomeTaxesAdditionalInformationDetail" | "lang": "en-us" | "role": "label" | "Open Tax Year" | "terseLabel": "Tax year subject to examination" | "documentation": "Tax year that remains open to examination under enacted tax laws, in YYYY format." | "auth_ref": "r335" | "us-gaap_OperatingExpenses": "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingExpenses", "crdr": "debit", "calculation": "http://www.benitecbiopharmainc.com/role/ConsolidatedStatementsOfOperationsAndComprehensiveLoss" | "parentTag": "us-gaap OperatingIncomeLoss", "weight": 1.0, "order": 5.0 | "presentation": 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Includes selling, general and administrative expense." | "auth_ref": "H.L." | "us-gaap_OperatingExpensesAbstract": "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingExpensesAbstract", "presentation": "http://www.benitecbiopharmainc.com/role/ConsolidatedStatementsOfOperationsAndComprehensiveLoss" | "lang": "en-us" | "role": "label" | "Operating Expenses Abstract", "terseLabel": "Operating expenses" | "auth_ref": "H.L." | "us-gaap_OperatingIncomeLoss": "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingIncomeLoss", "crdr": "credit", "calculation": "http://www.benitecbiopharmainc.com/role/ConsolidatedStatementsOfOperationsAndComprehensiveLoss" | "parentTag": "us-gaap NetIncomeLoss", "weight": 1.0, "order": 4.0 | "presentation": "http://www.benitecbiopharmainc.com/role/ConsolidatedStatementsOfOperationsAndComprehensiveLoss" | "lang": "en-us" | "role": "label" | "Operating Income (Loss)", "totalLabel": "Loss from operations" | "documentation": "The net result for the period of deducting operating expenses from operating revenues." | "auth_ref": "r91, r667, r835, r836, r837, r838, r839" | "us-gaap_OperatingLeaseExpense": "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLeaseExpense", "crdr": "debit", "presentation": "http://www.benitecbiopharmainc.com/role/LeasesAdditionalInformationDetail" | "lang": "en-us" | "role": "label" | "Operating Lease Expense", "terseLabel": "Operating lease expense" | "documentation": "Amount of operating lease expense. Excludes sublease income." | "auth_ref": "r903" | "us-gaap_OperatingLeaseLiability": "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLeaseLiability", "crdr": "credit", "calculation": "http://www.benitecbiopharmainc.com/role/LeasesSummaryOfMaturitiesOfTheOperatingLeaseLiabilitiesDetail" | "parentTag": "us-gaap LesseeOperatingLeaseLiabilityPaymentsDue", "weight": 1.0, "order": 2.0 | "presentation": "http://www.benitecbiopharmainc.com/role/LeasesSummaryOfMaturitiesOfTheOperatingLeaseLiabilitiesDetail" | "lang": "en-us" | "role": "label" | "Operating Lease Liability", "periodStartLabel": "Balance at July 1", "periodEndLabel": "Operating lease liabilities at June 30" | "documentation": "Present value of operating lease liabilities" | "documentation": "Present value of lessee's discounted obligation for lease payments from operating lease." | "auth_ref": "r435" | "us-gaap_OperatingLeaseLiabilityCurrent": "xbrltype": "monetaryItemType", "nsuri": 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"label" | "Operating Lease Payments", "negatedLabel": "Principal payments on operating lease liabilities" | "documentation": "Amount of cash outflow from operating lease, excluding payments to bring another asset to condition and location necessary for its intended use." | "auth_ref": "r436, r438" | "us-gaap_OperatingLeaseRightOfUseAsset": "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLeaseRightOfUseAsset", "crdr": "debit", "calculation": "http://www.benitecbiopharmainc.com/role/ConsolidatedBalanceSheets" | "parentTag": "us-gaap Assets", "weight": 1.0, "order": 6.0 | "presentation": "http://www.benitecbiopharmainc.com/role/ConsolidatedBalanceSheets" | "http://www.benitecbiopharmainc.com/role/LeasesSummaryOfSupplementalBalanceSheetInformationRelatedToLeasesDetail" | "lang": "en-us" | "role": "label" | "Operating Lease Right of Use Asset", "terseLabel": "Right-of-use assets", "periodStartLabel": "Balance at July 1", "periodEndLabel": "Operating lease right-of-use asset at June 30, 2024" | "documentation": "Amount of lessee's right to use underlying asset under operating lease." | "auth_ref": "r434" | "us-gaap_OperatingLeaseRightOfUseAssetAmortizationExpense": "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLeaseRightOfUseAssetAmortizationExpense", "crdr": "debit", "presentation": "http://www.benitecbiopharmainc.com/role/LeasesSummaryOfSupplementalBalanceSheetInformationRelatedToLeasesDetail" | "lang": "en-us" | "role": "label" | "Operating Lease Right of Use Asset Amortization Expense", "negatedLabel": "Amortization of right of use asset" | "documentation": "Amount of periodic reduction over lease term of carrying amount of right-of-use asset from operating lease." | "auth_ref": "r822" | "us-gaap_OperatingLossCarryforwards": "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLossCarryforwards", "crdr": "debit", 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taxable income." | "auth_ref": "H.L." | "us-gaap_OtherAccruedLiabilitiesCurrent": "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OtherAccruedLiabilitiesCurrent", "crdr": "credit", "calculation": "http://www.benitecbiopharmainc.com/role/TradeAndOtherPayablesSummaryOfTradeAndOtherPayablesDetail" | "parentTag": "us-gaap AccountsPayableAndOtherAccruedLiabilitiesCurrent", "weight": 1.0, "order": 4.0 | "presentation": "http://www.benitecbiopharmainc.com/role/TradeAndOtherPayablesSummaryOfTradeAndOtherPayablesDetail" | "lang": "en-us" | "role": "label" | "Other Accrued Liabilities Current", "terseLabel": "Other payables" | "documentation": "Amount of expenses incurred but not yet paid classified as other, due within one year or the normal operating cycle, if longer." | "auth_ref": "r41" | "us-gaap_OtherAssets": "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OtherAssets", "crdr": "debit", "calculation": 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"http://www.benitecbiopharmainc.com/role/ConsolidatedStatementsOfStockholdersEquity", "lang": "en-us", "role": "label", "Other Comprehensive Income (Loss),
Foreign Currency Transaction and Translation Gain (Loss) Arising During Period, Net of Tax", "terseLabel": "Unrealized foreign currency translation gain (loss)",
"verboseLabel": "Foreign currency translation gain (loss)", "documentation": "Amount after tax, before reclassification adjustments of gain (loss) on foreign currency
translation adjustments, foreign currency transactions designated and effective as economic hedges of a net investment in a foreign entity and intra-entity foreign currency
transactions that are of a long-term investment nature.", "auth_ref": "r3", "r56", "r57", "r58", "r415", "r417", "r420", "us-gaap-OtherComprehensiveIncomeLossNetOfTaxPeriodIncreaseDecreaseAbstract", "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname":
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(Expense)", "verboseLabel": "Other expense, net", "documentation": "Amount of income (expense) related to nonoperating activities, classified as other.", "auth_ref": "f",
"r62", "ecd-OtherPerfMeasureAmt", "xbrltype": "decimalItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "OtherPerfMeasureAmt", "presentation": "f",
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Compensation Amount", "terseLabel": "Outstanding Aggregate Erroneous Compensation Amount", "auth_ref": "r725", "r736", "r746", "r779",
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Includes, but is not limited to, work of art, historical treasure, and similar asset classified as collections.", "auth_ref": "r8", "r97", "r507", "us-gaap_PropertyPlantAndEquipmentTextBlock", "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentTextBlock", "presentation": "http://www.benitecbiopharmainc.com/role/PropertyAndEquipmentNetTables", "lang": "en-us", "role": "label", "Property, Plant and Equipment [Table Text Block]", "terseLabel": "Summary of property and equipment net", "documentation": "Tabular disclosure of physical assets used in the normal conduct of business and not intended for resale. Includes, but is not limited to, balances by class of assets, depreciation and depletion expense and method used, including composite depreciation, and accumulated depreciation.", "auth_ref": "r8", "us-gaap_PropertyPlantAndEquipmentTypeDomain", "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentTypeDomain", "presentation": "http://www.benitecbiopharmainc.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesSummaryOfPropertyAndEquipmentDetail", "lang": "en-us", "role": "label", "Long-Lived Tangible Asset [Domain]", "terseLabel": "Long-Lived Tangible Asset [Domain]", "documentation": "Listing of long-lived, physical assets that are used in the normal conduct of business to produce goods and services and not intended for resale. Examples include land, buildings, machinery and equipment, and other types of furniture and equipment including, but not limited to, office equipment, furniture and fixtures, and computer equipment and software.", "auth_ref": "r72", "r440", "us-gaap_PropertyPlantAndEquipmentUsefulLife", "xbrltype": "durationItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentUsefulLife", "presentation": "http://www.benitecbiopharmainc.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesSummaryOfPropertyAndEquipmentDetail", "lang": "en-us":

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This disclosure includes other current assets and other noncurrent assets."}, {"auth_ref": "http://www.benitecbiopharmainc.com/role/PropertyPlantAndEquipmentTable", "lang": "en-us", "role": "label", "label": "Schedule Of Property Plant And Equipment Table", "presentation": "http://www.benitecbiopharmainc.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesSummaryOfPropertyAndEquipmentDetail", "lang": "en-us", "role": "label", "label": "Property, Plant and Equipment [Table]", "terseLabel": "Property, Plant and Equipment [Table]", "documentation": "Disclosure of information about physical assets used in the normal conduct of business and not intended for resale. Includes, but is not limited to, balances by class of assets, depreciation and depletion expense and method used, including composite depreciation, and accumulated depreciation."}, {"auth_ref": "http://www.benitecbiopharmainc.com/20240630", "localname": "ScheduleOfPropertyPlantAndEquipmentUsefulLivesTableTextBlock", "presentation": "http://www.benitecbiopharmainc.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesTables", "lang": "en-us", "role": "label", "label": "Schedule Of Property Plant And Equipment Useful Lives [Table Text Block]", "terseLabel": "Summary of property and equipment", "documentation": "Schedule of property plant and equipment useful lives."}, {"auth_ref": "http://www.benitecbiopharmainc.com/role/ShareBasedCompensationArrangementsByShareBasedPaymentAwardTable", "lang": "en-us", "role": "label", "label": "Schedule Of Share Based Compensation Arrangements By Share Based Payment Award Table", "presentation": "http://www.benitecbiopharmainc.com/role/StockholdersEquityScheduleOfEquityAwardsDetail", "lang": "en-us", "role": "label", "label": "Schedule of Share-based Compensation Arrangements by Share-based Payment Award [Table]", "documentation": "Disclosure of information about share-based payment arrangement."}, {"auth_ref": "r280", "r282", "r283", "r284", "r285", "r287", "r288", "r289", "r290", "r291", "r292", "r293", "r294", "r295", "r296", "r297", "r298", "r299", "r300", "r301", "r302", "r303", "r304", "r307", "r308", "r309", "r310", "r311"}, {"us-gaap_ScheduleOfShareBasedPaymentAwardStockOptionsValuationAssumptionsTableTextBlock": "http://www.benitecbiopharmainc.com/role/StockholdersEquityTables", "lang": "en-us", "role": "label", "label": "Schedule of Share-based Payment Award, Stock Options, Valuation Assumptions [Table Text Block]", "terseLabel": "Schedule of equity-based compensation expense", "documentation": "Tabular disclosure of the significant assumptions used during the year to estimate the fair value of stock options, including, but not limited to: (a) expected term of share options and similar instruments, (b) expected volatility of the entity's shares, (c) expected dividends, (d) risk-free rate(s), and (e) discount for post-vesting restrictions."}, {"auth_ref": "http://www.benitecbiopharmainc.com/role/StockholdersEquityNoteWarrantsOrRightsTextBlock", "lang": "en-us", "role": "label", "label": "Schedule of Stockholders' Equity Note, Warrants or Rights [Table Text Block]", "terseLabel": "Schedule of warrants or rights", "documentation": "Tabular disclosure of warrants or rights issued. Warrants and rights outstanding are derivative securities that give the holder the right to purchase securities (usually equity) from the issuer at a specific price within a certain time frame. Warrants are often included in a new debt issue to entice investors by a higher return potential. The main difference between warrants and call options is that warrants are issued and guaranteed by the company, whereas options are exchange instruments and are not issued by the company. Also, the lifetime of a warrant is often measured in years, while the lifetime of a typical option is measured in months. Disclose the title of issue of securities called for by warrants and rights outstanding, the aggregate amount of securities called for by warrants and rights outstanding, the date from which the warrants or rights are exercisable and the price at which the warrant or right is exercisable."}, {"auth_ref": "http://www.benitecbiopharmainc.com/role/SupplementalBalanceSheetInformationRelatedToLeasesTableTextBlock", "lang": "en-us", "role": "label", "label": "Schedule Of Supplemental Balance Sheet Information Related To Leases [Table Text Block]", "terseLabel": "Summary of supplemental balance sheet information related to leases", "documentation": "Schedule of supplemental balance sheet information related to leases."}, {"auth_ref": "http://www.benitecbiopharmainc.com/20240630", "localname": "ScheduleOfSupplementalBalanceSheetInformationRelatedToLeasesTableTextBlock", "presentation": "http://www.benitecbiopharmainc.com/role/LeasesTables", "lang": "en-us", "role": "label", "label": "Schedule 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payment arrangement."}, {"auth_ref": "r6", "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRate": "http://www.benitecbiopharmainc.com/role/StockholdersEquitySummaryOfEquityBasedCompensationExpenseDetail", "lang": "en-us", "role": "label", "label": "Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Volatility Rate", "terseLabel": "Expected volatility", "documentation": "The estimated measure of the percentage by which a share price is expected to fluctuate during a period. Volatility also may be defined as a probability-weighted measure of the dispersion of returns about the mean. The volatility of a share price is the standard deviation of the continuously compounded rates of return on the share over a specified period. That is the same as the standard deviation of the differences in the natural logarithms of the stock prices plus dividends, if any, over the period."}, {"auth_ref": "r308", "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate": "http://www.benitecbiopharmainc.com/role/StockholdersEquitySummaryOfEquityBasedCompensationExpenseDetail", "lang": "en-us", "role": "label", "label": "Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Risk Free Interest Rate", "terseLabel": "Risk-free interest rate", "documentation": "The risk-free interest rate assumption that is used in valuing an option on its own shares."}, {"auth_ref": "http://www.benitecbiopharmainc.com/20240630", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems", "presentation": "http://www.benitecbiopharmainc.com/role/StockholdersEquitySummaryOfEquityBasedCompensationExpenseDetail", "lang": "en-us", "role": "label", "label": "Share-based Compensation Arrangement by Share-based Payment Award [Line Items]", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table."}, {"auth_ref": "r280", "r282", "r283", "r284", "r285", "r287", "r288", "r289", "r290", "r291", "r292", "r293", "r294", "r295", "r296", "r297", "r298", "r299", "r300", "r301", "r302", "r303", "r304", "r307", "r308", "r309", "r310", "r311"}, {"us-

"SubsequentEventLineItems", "presentation": "http://www.benitecbiopharmainc.com/role/SubsequentEventsAdditionalInformationDetail", "lang": "en-us", "role": "label", "label": "Subsequent Event [Line Items]", "documentation": "Detail information of subsequent event by type. User is expected to use existing line items from elsewhere in the taxonomy as the primary line items for this disclosure, which is further associated with dimension and member elements pertaining to a subsequent event.", "auth_ref": "427", "455"}, {"us-gaap_SubsequentEventMember": {"xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SubsequentEventMember", "presentation": "http://www.benitecbiopharmainc.com/role/StockholdersEquityAdditionalInformationDetail", "lang": "en-us", "role": "label", "label": "Subsequent Event [Member]", "documentation": "Identifies event that occurred after the balance sheet date but before financial statements are issued or available to be issued.", "auth_ref": "427", "455"}, {"us-gaap_SubsequentEventTable": {"xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SubsequentEventTable", "presentation": "http://www.benitecbiopharmainc.com/role/SubsequentEventsAdditionalInformationDetail", "lang": "en-us", "role": "label", "label": "Subsequent Event [Table]", "documentation": "Disclosure of information about significant event or transaction occurring between statement of financial position date and date when financial statements were issued.", "auth_ref": "427", "455"}, {"us-gaap_SubsequentEventTypeAxis": {"xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SubsequentEventTypeAxis", "presentation": "http://www.benitecbiopharmainc.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesAdditionalInformationDetail", "lang": "en-us", "role": "label", "label": "Subsequent Event Type [Axis]", "documentation": "Information by event that occurred after the balance sheet date but before financial statements are issued or available to be issued.", "auth_ref": "427", "455"}, {"us-gaap_SubsequentEventDomain": {"xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SubsequentEventDomain", "presentation": "http://www.benitecbiopharmainc.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesAdditionalInformationDetail", "lang": "en-us", "role": "label", "label": "Subsequent Event Type [Domain]", "documentation": "Information by type of sale of the entity's stock.", "auth_ref": "454", "456"}, {"us-gaap_SubsequentEventsAbstract": {"xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SubsequentEventsAbstract", "lang": "en-us", "role": "label", "label": "Subsequent Events [Abstract]", "documentation": "Event that occurred after the balance sheet date but before financial statements are issued or available to be issued.", "auth_ref": "427", "455"}, {"us-gaap_SubsequentEventsTextBlock": {"xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SubsequentEventsTextBlock", "presentation": "http://www.benitecbiopharmainc.com/role/SubsequentEventsTextBlock", "lang": "en-us", "role": "label", "label": "Subsequent Events [Text Block]", "documentation": "The entire disclosure for significant events or transactions that occurred after the balance sheet date through the date the financial statements were issued or the date the financial statements were available to be issued. Examples include: the sale of a capital stock issue, purchase of a business, settlement of litigation, catastrophic loss, significant foreign exchange rate changes, loans to insiders or affiliates, and transactions not in the ordinary course of business.", "auth_ref": "454", "456"}, {"us-gaap_SubsidarySaleOfStockAxis": {"xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SubsidarySaleOfStockAxis", "presentation": "http://www.benitecbiopharmainc.com/role/StockholdersEquityAdditionalInformationDetail", "lang": "en-us", "role": "label", "label": "Sale of Stock [Axis]", "documentation": "Summary of Significant Accounting Policies Line Items", "auth_ref": "454", "456"}, {"us-gaap_SubsidarySaleOfStockTable": {"xbrltype": "table", "nsuri": "http://www.benitecbiopharmainc.com/20240630", "localname": "SummaryOfSignificantAccountingPoliciesLineItems", "presentation": "http://www.benitecbiopharmainc.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesAdditionalInformationDetail", "lang": "en-us", "role": "label", "label": "Summary of Significant Accounting Policies [Table]", "documentation": "Summary of significant accounting policies [Line Items]", "auth_ref": "454", "456"}, {"us-gaap_SubsidarySaleOfStockTextBlock": {"xbrltype": "textBlockItemType", "nsuri": "http://www.benitecbiopharmainc.com/20240630", "localname": "SummaryOfSignificantAccountingPoliciesTextBlock", "presentation": "http://www.benitecbiopharmainc.com/role/BasisOfPresentationAndSummaryOfSignificantAccountingPoliciesAdditionalInformationDetail", "lang": "en-us", "role": "label", "label": "Summary of Significant Accounting Policies [Text Block]", "documentation": "Summary of significant accounting policies [Text Block]", "auth_ref": "454", "456"}, {"us-gaap_SupplementalCashFlowElementsAbstract": {"xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SupplementalCashFlowElementsAbstract", "presentation": "http://www.benitecbiopharmainc.com/role/ConsolidatedStatementsOfCashFlows", "lang": "en-us", "role": "label", "label": "Supplemental Cash Flow Elements [Abstract]", "documentation": "Supplemental disclosure of cash flow information.", "auth_ref": "454", "456"}, {"us-gaap_SuspensionOfAnnualDeductionLimitationMember": {"xbrltype": "domainItemType", "nsuri": "http://www.benitecbiopharmainc.com/20240630", "localname": "SuspensionOfAnnualDeductionLimitationMember", "presentation": "http://www.benitecbiopharmainc.com/role/IncomeTaxesAdditionalInformationDetail", "lang": "en-us", "role": "label", "label": "Suspension of Annual Deduction Limitation [Member]", "documentation": "Suspension of Annual Deduction Limitation", "auth_ref": "454", "456"}, {"us-gaap_SuspensionOfAnnualDeductionLimitationTable": {"xbrltype": "table", "nsuri": "http://www.benitecbiopharmainc.com/20240630", "localname": "SuspensionOfAnnualDeductionLimitationTable", "presentation": "http://www.benitecbiopharmainc.com/role/IncomeTaxesAdditionalInformationDetail", "lang": "en-us", "role": "label", "label": "Suspension of Annual Deduction Limitation [Table]", "documentation": "Suspension of Annual Deduction Limitation", "auth_ref": "454", "456"}, {"us-gaap_SuspensionOfAnnualDeductionLimitationTextBlock": {"xbrltype": "textBlockItemType", "nsuri": "http://www.benitecbiopharmainc.com/20240630", "localname": "SuspensionOfAnnualDeductionLimitationTextBlock", "presentation": "http://www.benitecbiopharmainc.com/role/IncomeTaxesAdditionalInformationDetail", "lang": "en-us", "role": "label", "label": "Suspension of Annual Deduction Limitation [Text Block]", "documentation": "Suspension of Annual Deduction Limitation", "auth_ref": "454", "456"}, {"us-gaap_TacereTherapeuticsIncMember": {"xbrltype": "domainItemType", "nsuri": "http://www.benitecbiopharmainc.com/20240630", "localname": "TacereTherapeuticsIncMember", "presentation": "http://www.benitecbiopharmainc.com/role/BusinessSummaryOfEntitiesInControlDetail", "lang": "en-us", "role": "label", "label": "Tacere Therapeutics Inc [Member]", "documentation": "Tacere Therapeutics, Inc. 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W(O<M15^5_1G=2LA^2)3E09\$12<&FVFLU23PY1?HPP<-39R\$6 M#1>U(CTFGG)MML,C2A11HX&GPN*(W&AM).8+>2E)8\$0(F M JHHJ1W5F H 7=>6)W5F<F^W^ZLALIKK:XDB-17M^33IDEM9FTD1:15+3)JVJUAVS;ZE.H7XYOQ\$5SF>M@/ (I(ZZG)HJ.16:H51DH.O.M&SLX7?>9(C00?>44.1U2?>1>SHC10<1^1%1H1P1W@/HXYG/A.MB9@/HJM9D7M>@>F/R/4H#Z?T1.>.&K#69N?@/LXHBH?>HQ20J1 MS757WZ>18CGO.9E-U77#174<2238L0%#>Z2C246.RX4A<H\$6S7?>X50.24YKXSE1J.DI-MINX1Q O \$SF(FIN.TCKO)@>F<1<S(NDZJ<OYGOJPSO2B?>1SBYD M^AK2D1B.L1H/SD6HR.ON/O<A=>E.(908X8D.P.P.A^O(A.(FTL<R^R^M^PHID+4HL2.M).8.1?F603R6G6.9FLFR2EJOXG VEXGSBX.D-G2+7/5I-1.M>2I/1#G#>BNYZ= J6<6E775Y4.UK.FTH#ADN&M):U\$7M.20#Q*B46)&1EPI/4^41XZ2 E M\$>HR.IZ^NRYOXCM-BRGIGS<^6=:%QJ.MNB-5X\N51*.M1^EDN&6C^5AB.A+JQ&9.)XGF%IYI) @A1(A14G&.&A1M(A16G&.&1ZAX1D-H^H^PP^PS(M9X-B1L3.L^H4G&.&BQO+&G^A.)1^D6G1 M^?>PU\$6R@>@>#41.S1<E<.BOV95VZ@/1.13X(18Y1+5F7.E5HMM1N^6 M^1>=>G6VPA>=>PAJ.9E?>9E?>01T<850E5M0=>PG"11<1<OUIYKX1Y06?>N^IY+^E1 M:AL3YB9LE<M(O)6E&PM7?>ZXI)@>?>6.G)8P2P<49&1+>5HC MU&1CPW\$EK4G@/HUX1HEX1EIP1.A.4.P.23<30<1^DYIX1<P.C.TD>@>?>BTD.MTMI.LB\$M8&F.G2I=>#>6-KEI2K?>O(QD&LWV58<QVUB.XD5FOYK 603WBDN3 MBZ35V>A)EJ<&G.KK\$F.FM3<1E?>IK7B4K/4G+13R(4.KT6GARH1^0DHG5N>B-D.WR\$E>K>13P>@>@>S>SIC#?>M@/H\$S+5B6(1+U)U+V@/HXI61R/HR/HJ2HCU&11\$HC/ C(SY@/IZ.MA4N71F%W%>DNSNY9J2BX%.)>UZ1OK "MU:GTVEH3/H.ZNXYH;0G%1-I) M^?>MNCW#>1AIDE:N.Q3(AEGYF?>=>6W4 (%>2N(O AG^>? M:0JBY>REP.>SCTJG0+1AMH)2B8Q0+1P%I+1JZVTVUHWI<E.PEPPBL^PQ\$ MNL.ER+>=>FH.HCGL1?ZLE2(CS1.VD96.FA.P\$B^1)5>W6+81D)N.L#2HL#P\$Y JHHVJ.ZLQMJJHJVLZLP.W.FPX75D-MB->FPX75D-B#YK1ZC-Z7G?>TX1<1<1<OUIYKX1Y06?>N^IY+^E1 M:AL3YB9LE<M(O)6E&PM7?>ZXI)@>?>6.G)8P2P<49&1+>5HC MU&1CPW\$EK4G@/HUX1HEX1EIP1.A.4.P.23<30<1^DYIX1<P.C.TD>@>?>BTD.MTMI.LB\$M8&F.G2I=>#>6-KEI2K?>O(QD&LWV58<QVUB.XD5FOYK 603WBDN3 MBZ35V>A)EJ<&G.KK\$F.FM3<1E?>IK7B4K/4G+13R(4.KT6GARH1^0DHG5N>B-D.WR\$E>K>13P>@>@>S>SIC#?>M@/H\$S+5B6(1+U)U+V@/HXI61R/HR/HJ2HCU&11\$HC/ C(SY@/IZ.MA4N71F%W%>DNSNY9J2BX%.)>UZ1OK "MU:GTVEH3/H.ZNXYH;0G%1-I) M^?>MNCW#>1AIDE:N.Q3(AEGYF?>=>6W4 (%>2N(O AG^>? 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M:0JBY>REP.>SCTJG0+1AMH)2B8Q0+1P%I+1JZVTVUHWI<E.PEPPBL^PQ\$ MNL.ER+>=>FH.HCGL1?ZLE2(CS1.VD96.FA.P\$B^1)5>W6+81D)N.L#2HL#P\$Y JHHVJ.ZLQMJJHJVLZLP.W.FPX75D-MB->FPX75D-B#YK1ZC-Z7G?>TX1<1<1<OUIYKX1Y06?>N^IY+^E1 M:AL3YB9LE<M(O)6E&PM7?>ZXI)@>?>6.G)8P2P<49&1+>5HC MU&1CPW\$EK4G@/HUX1HEX1EIP1.A.4.P.23<30<1^DYIX1<P.C.TD>@>?>BTD.MTMI.LB\$M8&F.G2I=>#>6-KEI2K?>O(QD&LWV58<QVUB.XD5FOYK 603WBDN3 MBZ35V>A)EJ<&G.KK\$F.FM3<1E?>IK7B4K/4G+13R(4.KT6GARH1^0DHG5N>B-D.WR\$E>K>13P>@>@>S>SIC#?>M@/H\$S+5B6(1+U)U+V@/HXI61R/HR/HJ2HCU&11\$HC/ C(SY@/IZ.MA4N71F%W%>DNSNY9J2BX%.)>UZ1OK "MU:GTVEH3/H.ZNXYH;0G%1-I) M^?>MNCW#>1AIDE:N.Q3(AEGYF?>=>6W4 (%>2N(O AG^>? 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