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classTrading Symbol(s)Name of each exchange on which registeredCommon Stock, par value \$0.001 per shareLSTAThe Nasdaq Capital MarketA Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes â No âIndicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (Â§ 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes â No âIndicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See definition of âlarge accelerated filer,â âaccelerated filerâ, âsmaller reporting companyâ and âemerging growth companyâ in Rule 12b-2 of the Exchange Act.Large accelerated filerâAccelerated filerâNon-accelerated filerâSmaller reporting companyâEmerging growth companyâIf an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.ÂÂÂIndicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).YesÂÂÂÂNoÂÂIndicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date.ClassOutstanding as of November 12, 2024Common stock, \$0.001 par value per share8,394,903Â sharesIndexCAUTIONARY NOTE REGARDING FORWARD-LOOKING STATEMENTSThis quarterly report (this âQuarterly Reportâ) contains âforward-lookingâ statements within the meaning of the Private Securities Litigation Reform Act of 1995, as well as historical information. When used in this Quarterly Report, statements that are not statements of current or historical fact may be deemed to be forward-looking statements, including, without limitation, all statements related to any expectations of revenues, expenses, cash flows, earnings or losses from operations, cash required to maintain current and planned operations, capital or other financial items; any statements of the plans, strategies and objectives of management for future operations; any plans or expectations with respect to product research, development and commercialization, including regulatory approvals; any other statements of expectations, plans, intentions or beliefs; and any statements of assumptions underlying any of the foregoing. Without limiting the foregoing, the words âplan,â âproject,â âforecast,â âoutlook,â âintend,â âmay,â âwill,â âexpect,â âanticipate,â âlikely,â âbelieve,â âcould,â âanticipate,â âestimate,â âcontinue,â âtargetâ or similar expressions or other variations or comparable terminology are intended to identify such forward-looking statements, although some forward-looking statements are expressed differently. We remind readers that forward-looking statements are merely predictions and therefore inherently subject to uncertainties and other factors and involve known and unknown risks that could cause the actual results, performance, levels of activity or our achievements or industry results, to be materially different from any future results, performance, levels of activity or our achievements or industry results expressed or implied by such forward-looking statements. Factors that could cause our actual results to differ materially from anticipated results expressed or implied by forward-looking statements include, among others:âour ability to obtain sufficient capital or strategic business arrangements to fund our operations and expansion plans, including collecting amounts owed to us under various licensing and other strategic arrangements, meeting our financial obligations under various licensing and other strategic arrangements, the funding of our clinical trials for product candidates, and the commercialization of the relevant technology;âour ability to build and maintain the management and human resources infrastructure necessary to support the operation and/or growth of our business;âwhether a market is established for our products and our ability to capture a meaningful share of this market;âscientific, regulatory and medical developments beyond our control;âour ability to obtain and maintain, as applicable, appropriate governmental licenses, accreditations or certifications or to comply with healthcare laws and regulations or any other adverse effect or limitations caused by government regulation of our business;âwhether any of our current or future patent applications result in issued patents, the scope of those patents and our ability to obtain and maintain other rights to technology required or desirable for the conduct of our business,Â and our ability to commercialize products without infringing upon the claims of third-party patents;âwhether any potential strategic or financial benefits of various licensing agreements will be realized;âour ability to diversify our pipeline of development product candidates, which could include an acquisition, merger, business combination, in-license or other strategic transaction, and whether any of such efforts will result in us entering into or completing any transaction or that any such transaction, if completed, will add to shareholder value;âthe results of our development activities; âour ability to complete our other planned clinical trials (or initiate other trials) in accordance with our estimated timelines due to delays associated with enrolling patients due to the novelty of the treatment, the size of the patient population, competition with other clinical trials for similar subjects, patient and/or investigator site availability and accessibility due to external macroenvironmental factors and the need of patients to meet the inclusion criteria of the trial or otherwise;âthe extent to which any future public health crisis and their long-term effects may impact, directly or indirectly, our business, including our clinical trials and financial condition; andâother factors discussed in âRisk Factorsâ in our Annual Report on Form 10-K filed with the Securities and Exchange Commission (the âSECâ) on February 29, 2024 (our â2023 Form 10-Kâ).The factors discussed herein, including those risks described in âItem 1A. Risk Factorsâ and elsewhere in our 2023 Form 10-K and in our other periodic filings with the SEC, which are available for review at www.sec.gov, could cause actual results and developments to be materially different from those expressed or implied by such statements. All forward-looking statements attributable to us are expressly qualified in their entirety by these and other factors. Readers are cautioned not to place undue 2 Indexreliance on these forward-looking statements, which speak only as of the date they were made. Except as required by law, we undertake no obligation to update any forward-looking statements, whether as a result of new information, future events or otherwise.3 IndexTABLE OF CONTENTSPART I- FINANCIAL INFORMATIONPage No.Item 1.Financial Statements:5Â Consolidated Balance Sheets at September, 30 2024 (unaudited) and December 31, 20235Consolidated Statements of Operations for the three and nine months ended September 30, 2024 and 2023 (unaudited)6Â Consolidated Statements of Comprehensive Loss for the three and nine months ended September 30, 2024 and 2023 (unaudited)7Â Consolidated Statements of Equity for the three and nine months ended September 30, 2024 and 2023 (unaudited) 8Â Consolidated Statements of Cash Flows for the nine months ended September 30, 2024 and 2023 (unaudited)10Â Notes to Unaudited Consolidated Financial Statements11Item 2.Managementâ's Discussion and Analysis of Financial Condition and Results of Operations25Item 3.Quantitative and Qualitative Disclosures About Market Risk31Item 4.Controls and Procedures31PART II- OTHER INFORMATIONItem 1.Legal Proceedings33Item 1A.Risk Factors33Item 2.Unregistered Sales of Equity Securities and Use of Proceeds33Item 3.Defaults Upon Senior Securities33Item 4.Mine Safety Disclosures33Item 5.Other Information33Item 6.Exhibits33Â Signatures344 IndexPART I. FINANCIAL INFORMATIONITEM 1. FINANCIAL STATEMENTSLISATA THERAPEUTICS, INC. AND SUBSIDIARIESCONSOLIDATED BALANCE SHEETS(In thousands, except share data)September 30,2024December 31,2023ASSETS(Unaudited)Cash and cash equivalents\$19,509Â \$22,593Â Marketable securities16,347Â 27,942Â Prepaid and other current assets1,836Â 3,389Â Total current assets37,692Â 53,924Â Property and equipment, net96Â 175Â Acquired license - intangible, net210Â 263Â Other assets201Â 332Â Total assets\$38,199Â \$54,694Â LIABILITIES, NON-CONTROLLING INTERESTS AND STOCKHOLDERS' EQUITYÂ A LiabilitiesÂ A Accounts payable\$556Â \$2,421Â Accrued liabilities4,135Â 4,169Â Total current liabilities4,691Â 6,590Â Other long-term liabilities72Â 210Â Total liabilities4,763Â 6,800Â Commitments and Contingencies (Note 13)Stockholders' EquityÂ Common stock, \$0.001 par value, authorized 500,000,000 shares; issued 8,320,338and 8,150,635 shares at September 30, 2024 and December 31, 2023, respectively; and outstanding, 8,319,600 and 8,149,897 shares at September 30, 2024 and December 31, 2023, respectively8Â 8Â Additional paid-in capital577,878Â 576,971Â Treasury stock, at cost; 738 shares at September 30, 2024 and December 31, 2023(708)(708)Accumulated deficit(543,456)(528,081)Accumulated other comprehensive loss(32)(42)Total Lisata Therapeutics, Inc. stockholders' equity33,690Â 48,148Â Non-controlling interests(254)(254)Total equity33,436Â 47,894Â Total liabilities, non-controlling interests and stockholders' equity33,690Â \$54,694Â See accompanying notes to consolidated financial statements.5 IndexLISATA THERAPEUTICS, INC. AND SUBSIDIARIESCONSOLIDATED STATEMENTS OF OPERATIONSÂ (Unaudited) (In thousands, except per share data)Â Three Months Ended September 30,Nine Months Ended September 30,Â 2024202320242023Operating Expenses:Research and development\$2,542Â \$3,380Â \$8,384Â \$9,721Â General and administrative2,794Â 2,584Â 9,076Â 9,962Â Total operating expenses5,336Â 5,964Â 17,460Â 19,683Â Operating loss(5,336)(5,964)(17,460)(19,683)Other income (expense):Investment income, net451Â 714Â 1,533Â 2,053Â Other expense, net(45)(11)(246)(175)Total other income 406Â 703Â 1,287Â 1,878Â Â Â Â Â Net loss before benefit from income taxes and noncontrolling interests(4,930)(5,261)(16,173)(17,805)Benefit from income taxesâ Â Â Â (798)(2,330)Net loss\$(4,930)\$(5,261)\$(15,375)\$(15,475)Less - net income (loss) attributable to noncontrolling interestsâ Â Â Â Â Â Â Â Net loss attributable to Lisata Therapeutics, Inc. common stockholders\$(4,930)\$(5,261)\$(15,375)\$(15,475)Basic and diluted loss per shareLisata Therapeutics, Inc. common stockholders\$(0.59)\$(0.65)\$(1.85)\$(1.92)Weighted average common shares outstandingBasic and diluted shares8,321Â 8,141Â 8,307Â 8,050Â See accompanying notes to consolidated financial statements.6 IndexLISATA THERAPEUTICS, INC. AND SUBSIDIARIESCONSOLIDATED STATEMENTS OF COMPREHENSIVE LOSS(Unaudited)Â (In thousands)Â Three Months Ended September 30,Nine Months Ended September 30,Â 2024202320242023Net loss\$(4,930)\$(5,261)\$(15,375)\$(15,475)Other comprehensive gain (loss):Available for sale securities - net unrealized gain12Â Â 3Â 1Â Cumulative translation adjustment arising during the period33Â (50)7Â (72)Total other comprehensive gain (loss)45Â (50)10Â (71)Comprehensive loss attributable to Lisata Therapeutics, Inc. commonstockholders\$(4,885)\$(5,311)\$(15,365)\$(15,546)Â See accompanying notes to consolidated financial statements.7 IndexLISATA THERAPEUTICS, INC. AND SUBSIDIARIESCONSOLIDATED STATEMENTS OF EQUITY(Unaudited)Â (In thousands)Common StockAdditionalPaid-inCapitalAccumulatedOtherComprehensiveLossAccumulatedDeficitTreasuryStockTotalLisata Therapeutics,Inc.Stockholders'EquityNon-ControllingInterestInSubsidiaryTotalEquitySharesAmountBalance at June 30, 20238,133Â \$8Â \$576,173Â \$(50)\$(517,455)\$(708)\$57,968Â \$(254)\$57,714Â Net lossâ Â Â Â Â Â (5,261)â Â (5,261)â (5,261)Share-based compensation7Â Â 301Â Â Â Â 301Â Â 301Â Foreign currency translation adjustmentâ Â Â (50)â Â (50)â (50)Balance at September 30, 20238,140Â \$8Â \$576,474Â \$(100)\$(522,716)\$(708)\$52,958Â \$(254)\$52,704Â Common StockAdditionalPaid-inCapitalAccumulatedOtherComprehensiveLossAccumulatedDeficitTreasuryStockTotalLisata Therapeutics,Inc.Stockholders'EquityNon-ControllingInterestInSubsidiaryTotalEquitySharesAmountBalance at December 31, 20227,867Â \$8Â \$574,548Â \$(29)\$(507,241)\$(708)\$66,578Â \$(254)\$66,324Â Net lossâ Â Â Â (15,475)â (15,475)â (15,475)Share-based compensation114Â Â 1,474Â Â Â 1,474Â Â 1,474Â Â 1,474Â Net proceeds from issuances of common stock76Â Â 297Â Â Â 297Â 297Â Proceeds from option exercises83Â Â 155Â Â Â 155Â 155Â Unrealized gain on marketable securitiesâ Â Â 1Â Â 1Â 1Â 1Â Foreign currency translation adjustmentâ Â Â (72)â Â (72)â (72)Balance at September 30, 20238,140Â \$8Â \$576,474Â \$(100)\$(522,716)\$(708)\$52,958Â \$(254)\$52,704Â See accompanying notes to consolidated financial statements.8 IndexÂ 9 IndexCommon StockAdditionalPaid-inCapitalAccumulatedOtherComprehensive LossAccumulatedDeficitTreasuryStockTotalLisata Therapeutics,Inc.Stockholders'EquityNon-ControllingInterestInSubsidiaryTotalEquitySharesAmountBalance at June 30, 20248,322Â \$8Â \$577,552Â \$(77)\$(538,526)\$(708)\$38,249Â \$(254)\$37,995Â Net lossâ Â Â Â (4,930)â (4,930)â (4,930)Share-based compensation(2)â 326Â Â Â 326Â 326Â Unrealized gain on marketable securitiesâ 12Â 12Â 12Â 12Â Foreign

currency translation adjustment\$Ä Å Å Å 33Ä Å Å Å 33Ä Å Å Å 33Ä Balance at September 30, 20248,320Ä \$8Ä \$577,878Ä \$(32)\$(543,456)\$(708)\$33,690Ä \$(254)\$33,436Ä Common StockAdditionalPaid-inCapitalAccumulatedOtherComprehensive LossAccumulatedDeficitTreasuryStockTotalLisata Therapeutics,Inc.Stockholders'EquityNon-ControllingInterest inSubsidiaryTotalEquitySharesAmountBalance at December 31, 20238,151Ä \$8Ä \$576,971Ä \$(42)\$(528,081)\$(708)\$48,148Ä \$(254)\$47,894Ä Net lossÄ "Ä Ä Ä Ä Ä (15,375)Ä Ä (15,375)Ä Ä (15,375)Share-based compensation155Ä Ä 875Ä Ä Ä Ä 875Ä Ä 875Ä Net proceeds from issuances of common stock14Ä Ä 32Ä Ä Ä Ä 32Ä Ä 32Ä Unrealized gain on marketable securitiesÄ Ä Ä Ä 3Ä Ä Ä Ä 3Ä Foreign currency translation adjustmentÄ Ä Ä Ä 7Ä Ä Ä Ä 7Ä Ä Ä 7Ä Balance at September 30, 20248,320Ä \$8Ä \$577,878Ä \$(32)\$(543,456)\$(708)\$33,690Ä \$(254)\$33,436Ä 10 IndexLISATA THERAPEUTICS, INC. AND SUBSIDIARIESCONSOLIDATED STATEMENTS OF CASH FLOWS(Unaudited)(In thousands)Ä Ä Nine Months Ended September 30,Ä 20242023Cash flows from operating activities:Ä Net loss\$(15,375)\$(15,475)Adjustments to reconcile net loss to net cash used in operating activities:Ä A Share-based compensation1,018Ä 1,565Ä Depreciation and amortization133Ä 142Ä Loss on disposal of fixed assetsÄ 3Ä Loss from equity method investment130Ä Ä Ä Amortization/accretion on marketable securities(376)(709)Changes in operating assets and liabilities:Ä A Prepaid and other current assets1,572Ä (314)Other assets126Ä 130Ä Accounts payable, accrued liabilities and other liabilities(2,056)(1,305)Net cash used in operating activities(14,828)(15,963)Cash flows from investing activities:Ä A Purchase of marketable securities(43,953)(77,355)Sale of marketable securities55,927Ä 93,171Ä Investment in Impilo Therapeutics(130)Ä Ä Net cash provided by investing activities11,844Ä 15,816Ä Cash flows from financing activities:Ä A Proceeds from exercise of optionsÄ 155Ä Tax withholding payments on net share settlement equity awards(142)(91)Net proceeds from issuance of common stock32Ä 297Ä Net cash (used in) provided by financing activities(110)361Ä Ä Ä Ä Ä Ä Ä Ä Effect of exchange rate changes on cash10Ä 60Ä Net (decrease) increase in cash and cash equivalents(3,084)274Ä Cash and cash equivalents at beginning of period22,593Ä 32,154Ä Cash and cash equivalents at end of period\$19,509Ä \$32,428Ä See accompanying notes to consolidated financial statements.11 IndexLISATA THERAPEUTICS, INC. AND SUBSIDIARIESÄ NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTSNote 1Ä Ä " The BusinessOverviewLisata Therapeutics, Inc. (together with its subsidiaries, the "Company") is a clinical-stage pharmaceutical company dedicated to the discovery, development, and commercialization of innovative therapies for the treatment of solid tumors and other major diseases. The Company's investigational product, certepetide (formerly known as LSTA1 or CEND-1), is designed to activate a novel uptake pathway that allows co-administered or tethered (i.e., molecularly bound) anti-cancer drugs to target and penetrate solid tumors more effectively. Certepetide actuates this active transport system in a tumor-specific manner, resulting in systemically co-administered anti-cancer drugs more efficiently penetrating and accumulating in the tumor, while normal tissues are expected to remain unaffected. Certepetide has also been shown to modify the tumor microenvironment ("TME") by reducing T-regulatory cells and augmenting cytotoxic T cells, thereby making tumors more susceptible to immunotherapies while also inhibiting the metastatic cascade (i.e., the spread of cancer to other parts of the body). The Company and its collaborators have amassed significant non-clinical data demonstrating enhanced delivery of a range of existing and emerging anti-cancer therapies, including chemotherapeutics, immunotherapies, and RNA-based therapeutics. To date, certepetide has also demonstrated favorable safety, tolerability and activity in completed and ongoing clinical trials designed to enhance delivery of standard-of-care chemotherapy for pancreatic cancer. The Company is exploring certepetide as a means to enable a variety of treatment modalities to treat a range of solid tumors more effectively. Currently, certepetide is the subject of several Phase 2 clinical studies being conducted globally in a variety of solid tumor types, including metastatic pancreatic ductal adenocarcinoma (mPDAC), cholangiocarcinoma, appendiceal cancer, colon cancer and glioblastoma multiforme in combination with a variety of anti-cancer regimens.The Company's leadership team has decades of collective biopharmaceutical and pharmaceutical product development experience across a variety of therapeutic categories and at all stages of development from preclinical through to product registration and launch. The Company's goal is to develop and commercialize products that address important unmet medical needs. Basis of PresentationThe accompanying unaudited Consolidated Financial Statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP") for interim financial information and with the instructions to Form 10-Q and Article 10 of Regulation S-X of the SEC for interim financial information. Accordingly, they do not include all of the information and footnotes required by generally accepted accounting principles for complete financial statements. In the opinion of management, the accompanying Consolidated Financial Statements of the Company and its subsidiaries, which are unaudited, include all normal and recurring adjustments considered necessary to present fairly the Company's financial position as of September 30, 2024, and the results of its operations and its cash flows for the periods presented. The unaudited consolidated financial statements herein should be read together with the historical consolidated financial statements of the Company for the years ended December 31, 2023 and 2022 included in our 2023 Form 10-K. Operating results for the three and nine months ended September 30, 2024 are not necessarily indicative of the results that may be expected for the year ending December 31, 2024.Use of EstimatesThe preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements. Estimates also affect the reported amounts of expenses during the reporting period. The Company bases its estimates on historical experience and other assumptions believed to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying value of assets and liabilities that are not readily apparent from other sources. The Company makes critical estimates and assumptions in determining stock-based awards values. Accordingly, actual results could differ from those estimates and assumptions.Principles of ConsolidationThe Consolidated Financial Statements include the accounts of Lisata Therapeutics, Inc. and its wholly owned and majority owned subsidiaries and affiliates. All intercompany activities have been eliminated in consolidation.12 IndexForeign Currency RemeasurementThe Company's reporting currency is the U.S. Dollar. The functional currency of Lisata Therapeutics Australia Pty Ltd., which is a foreign subsidiary of the Company, is the Australian Dollar. The assets and liabilities of Lisata Therapeutics Australia Pty Ltd. are translated into U.S. Dollars at the exchange rates in effect at each balance sheet date, and the results of operations are translated using the average exchange rates prevailing throughout the reporting period. Adjustments resulting from translating foreign functional currency financial statements into U.S. Dollars are included in the foreign currency translation adjustment, a component of accumulated other comprehensive income (loss) in stockholders' equity.Note 2 Ä " Summary of Significant Accounting PoliciesCash and Cash EquivalentsCash and cash equivalents include short-term, highly liquid, investments with maturities of ninety days or less when purchased. Concentration of RisksThe Company is subject to credit risk from its portfolio of cash, cash equivalents and marketable securities. Under its investment policy, the Company limits amounts invested in such securities by credit rating, maturity, industry group, investment type and issuer, except for securities issued by the U.S. government. Cash is held at major banks in the United States and may exceed federally insured limits. The goals of the Company's investment policy, in order of priority, are as follows: safety and preservation of principal and diversification of risk, liquidity of investments sufficient to meet cash flow requirements, and a competitive after-tax rate of return.Marketable SecuritiesThe Company determines the appropriate classification of its marketable securities at the time of purchase and reevaluates such designation at each balance sheet date. All of the Company's marketable securities are considered as available-for-sale and carried at estimated fair values and reported in cash equivalents and marketable securities. Unrealized gains and losses on available-for-sale securities are excluded from net income and reported in accumulated other comprehensive income (loss) as a separate component of stockholders' equity. Other income (expense), net, includes interest, dividends, amortization of purchase premiums and discounts, realized gains and losses on sales of securities and other-than-temporary declines in the fair value of securities, if any. The cost of securities sold is based on the specific identification method. The Company regularly reviews all of its investments for other-than-temporary declines in fair value. The Company's review includes the consideration of the cause of the impairment, including the creditworthiness of the security issuers, the number of securities in an unrealized loss position, the severity and duration of the unrealized losses, whether the Company has the intent to sell the securities and whether it is more likely than not that it will be required to sell the securities before the recovery of their amortized cost basis. When the Company determines that the decline in fair value of an investment is below its accounting basis and this decline is other-than-temporary, it reduces the carrying value of the security it holds and records a loss for the amount of such decline.Property and EquipmentThe cost of property and equipment is depreciated over the estimated useful lives of the related assets. Depreciation is computed on the straight-line method. Repairs and maintenance expenditures that do not extend original asset lives are charged to expense as incurred. The estimated useful lives of property and equipment are as follows:Furniture and fixtures10 yearsComputer equipment3 yearsSoftware3 yearsLeasehold improvementsLife of leaseLong-lived AssetsLong-lived assets consist of property and equipment. The assets are amortized on a straight-line basis over their respective useful lives. The Company reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset exceeds the fair value of the asset. If other events or changes in circumstances indicate that the carrying amount of an asset that the Company expects to hold and use may not be recoverable, the Company will estimate the undiscounted future cash flows expected to result from the use of the asset and/or its eventual disposition, and recognize an 13 Indeximpairment loss, if any. The impairment loss, if determined to be necessary, would be measured as the amount by which the carrying amount of the assets exceeds the fair value of the assets.Share-Based CompensationÄ Ä The Company expenses all share-based payment awards to employees, directors, and consultants, including grants of stock options, warrants, and restricted stock, over the requisite service period based on the grant date fair value of the awards. For awards with performance-based vesting criteria, the Company estimates the probability of achievement of the performance criteria and recognizes compensation expense related to those awards expected to vest. The Company determines the fair value of option awards using the Black-Scholes option-pricing model which uses both historical and current market data to estimate the fair value. This method incorporates various assumptions such as the risk-free interest rate, expected volatility, expected dividend yield and expected life of the options or warrants. Share-based compensation expense also includes an estimate, which is made at the time of the grant, of the number of awards that are expected to be forfeited. The fair value of the Company's restricted stock and restricted stock units is based on the closing market price of the Company's common stock on the date of grant. Loss Per ShareBasic loss per share is based on the weighted effect of all common shares issued and outstanding and is calculated by dividing net loss attributable to common stockholders by the weighted average shares outstanding during the period. Diluted loss per share is calculated by dividing net loss attributable to common stockholders by the weighted average number of common shares used in the basic loss per share calculation plus the number of common shares that would be issued assuming conversion of all potentially dilutive securities outstanding. Diluted loss per share is not presented as such potentially dilutive securities are anti-dilutive to losses incurred in all periods presented. Treasury StockTreasury stock purchases are accounted for under the cost method whereby the entire cost of the acquired stock is recorded as treasury stock. Gains or losses on the subsequent reissuance of shares are credited or charged to additional paid in capital.Research and Development CostsÄ Research and development ("R&D") expenses include salaries, benefits, and other headcount related costs, clinical trial and related clinical manufacturing costs, contract and other outside service fees including sponsored research agreements, and facilities and overhead costs. The Company expenses the costs associated with research and development activities when incurred.To further drive the Company's initiatives, the Company will continue targeting key governmental agencies and not-for-profit organizations to contribute funds for the Company's research and development programs. The Company accounts for such grants as a deduction to the related expense in research and development operating expenses when earned.In-process Research and Development

Expense Upfront payments that relate to the acquisition of a new drug compound, as well as pre-commercial milestone payments, are immediately expensed as IPR&D in the period in which they are incurred, provided that the new drug compound did not also include processes or activities that would constitute a "business" as defined under U.S. GAAP, the drug has not achieved regulatory approval for marketing and, absent obtaining such approval, has no established alternative future use. The Company accounts for contingent consideration payable upon achievement of certain regulatory, development or sales milestones in such asset acquisitions when the underlying contingency is probable and estimable. Milestone payments made to third parties subsequent to regulatory approval will be capitalized as intangible assets and amortized over the estimated remaining useful life of the related product. Intangible Asset The Company's intangible asset consists of a single asset, a license agreement with Qilu Pharmaceutical, Co., Ltd. ("Qilu") acquired in the Company's acquisition of Cend Therapeutics, Inc (the "Cend Merger"), with a value of \$0.4A million. The intangible asset is stated at fair value and is amortized using the straight-line method over its estimated useful life of 5.00 years. Amortization expense was \$18A thousand and \$53 thousand for the three and nine months ended September 30, 2024, respectively, and \$18A thousand and \$53 thousand for the three and nine months ended September 30, 2023, respectively. The intangible asset is reviewed for potential impairment when events or circumstances indicate that carrying amounts may not be recoverable. The projected amortization expense is \$71A thousand per year for the next 3.00 years. 14 Index Revenue Recognition The Company evaluates license and collaboration arrangements to determine whether units of account within the arrangement exhibit the characteristics of a vendor and customer relationship. For arrangements and units of account where a customer relationship exists, the Company applies the revenue recognition guidance. The Company recognizes revenue upon the transfer of promised goods or services to customers in an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services. To determine revenue recognition for contracts with customers the Company performs the following five steps: (i) identify the contract(s) with a customer; (ii) identify the performance obligations in the contract; (iii) determine the transaction price; (iv) allocate the transaction price to the performance obligations in the contract; and (v) recognize revenue when (or as) the Company satisfies the performance obligations. At contract inception, the Company assesses the goods or services promised within each contract and assesses whether each promised good or service is distinct and determines those that are performance obligations. The Company then recognizes as revenue the amount of the transaction price that is allocated to the respective performance obligation when (or as) the performance obligation is satisfied. Taxes imposed by governmental authorities on the Company's revenue, such as sales taxes and withholding taxes, are excluded from net revenue. If a license to the Company's intellectual property is determined to be distinct from the other performance obligations identified in the arrangement, the Company recognizes revenues from non-refundable, upfront fees allocated to the license when the license is transferred to the licensee and the licensee is able to use and benefit from the license. If licenses are bundled with other performance obligations, the Company would utilize judgment to assess the nature of the combined performance obligation to determine whether the combined performance obligation is satisfied over time or at a point in time and, if over time, the appropriate method of measuring progress for purposes of recognizing revenue. There was no revenue recognized for the three and nine months ended September 30, 2024 and 2023. Milestones At the inception of each arrangement that includes milestone payments (variable consideration), the Company evaluates whether the milestones are considered probable of being reached and estimates the amount to be included in the transaction price using the most likely amount method. If it is probable that a significant revenue reversal would not occur, the associated milestone value is included in the transaction price. Milestone payments that are not within the Company or the Company's collaboration partner's control, such as regulatory approvals, are generally not considered probable of being achieved until those approvals are received. The transaction price is then allocated to each performance obligation on a relative stand-alone selling price basis, for which the Company recognizes revenue as or when the performance obligations under the contract are satisfied. At the end of each subsequent reporting period, the Company re-evaluates the probability of achievement of such milestones and any related constraint, and if necessary, adjusts the Company's estimate of the overall transaction price. Any such adjustments are allocated on a cumulative catch-up basis to satisfied and partially satisfied performance obligations, with the consideration allocated to an ongoing performance obligation being recognized over the period of performance. For the three and nine months ended September 30, 2024 and September 30, 2023, the Company has not recognized revenue related to milestones. Royalties For arrangements that include sales-based royalties, including milestone payments based on the level of sales, and for which the license is deemed to be the predominant item to which the royalties relate, the Company recognizes revenue at the later of (i) when the related sales occur, or (ii) when the performance obligation to which some or all of the royalty has been allocated has been satisfied (or partially satisfied). To date, the Company has not recognized any royalty revenue from any collaborative arrangement. 15 Index Note 3 "Available-for-Sale Securities" The following table is a summary of available-for-sale securities recorded in cash and cash equivalents or marketable securities in our Consolidated Balance Sheets (in thousands):

	September 30, 2024	December 31, 2023
Cost	\$13,954A	\$16,715A
Gross Unrealized Gains	\$16,347A	\$27,942A
Gross Unrealized Losses	\$16,347A	\$27,942A
Estimated Fair Value	\$13,954A	\$16,715A
Corporate debt securities	\$14,623A	\$14,622A
Commercial paper	\$3A	\$37,786A
Agency bonds	\$2,221A	\$2,222A
Treasury bills	\$3,460A	\$23,458A
Municipal debt securities	\$513A	\$622A
Total	\$30,303A	\$44,662A

\$30,303A \$44,662A \$3A \$8A \$44,657A Estimated fair values of available-for-sale securities are generally based on prices obtained from commercial pricing services. The following table summarizes our portfolio of available-for-sale securities in the Company's Consolidated Balance Sheets (in thousands):

	September 30, 2024	December 31, 2023
Cash equivalents	\$13,954A	\$16,715A
Marketable securities	\$16,347A	\$27,942A
Total	\$30,303A	\$44,657A

The following table summarizes our portfolio of available-for-sale securities by contractual maturity (in thousands):

	September 30, 2024	Amortized Cost	Estimated Fair Value	Less than one year	\$30,303A	\$30,301A	Greater than one year			
Total	\$30,303A	\$30,301A	Note 4 "Property and Equipment"	Property and equipment	consisted of the following (in thousands):	September 30, 2024	December 31, 2023			
Computer equipment	\$589A	\$589A	Leasehold improvements	\$72A	Property and equipment, gross	\$661A	\$661A			
Accumulated depreciation	\$(565)	\$(486)	Property and equipment, net	\$96A	\$175A	The Company's results included depreciation expense of approximately \$79A thousand and \$89A thousand for the nine months ended September 30, 2024 and 2023, respectively.				
Index	Note 5 "Income (Loss) Per Share"	For the nine months ended September 30, 2024 and 2023, the Company incurred net losses and therefore no common stock equivalents were utilized in the calculation of diluted loss per share as they are anti-dilutive in the periods presented. At September 30, 2024 and 2023, the Company excluded the following potentially dilutive securities (in thousands):	September 30A	2024	2023	Stock options	1,454A			
Warrants	1,497A	1,422A	Restricted stock units	353A	202A	Note 6 "Fair Value Measurements"	Fair value of financial assets and liabilities that are being measured and reported are defined as the exchange price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants in the principal market at the measurement date (exit price). The Company is required to classify fair value measurements in one of the following categories:			
Level 1	inputs are defined as quoted prices (unadjusted) in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date.	Level 2	inputs are defined as inputs other than quoted prices included within Level 1 that are observable for the assets or liabilities, either directly or indirectly.	Level 3	inputs are defined as unobservable inputs for the assets or liabilities. Financial assets and liabilities are classified based on the lowest level of input that is significant to the fair value measurement. The Company's assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the valuation of the fair value of assets and liabilities and their placement within the fair value hierarchy levels. The Company's financial assets and liabilities that were accounted for at fair value on a recurring basis as of September 30, 2024 and December 31, 2023 were as follows (in thousands):					
September 30, 2024	December 31, 2023	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total	
Assets:	Cash equivalents	\$13,954A	\$13,954A	\$16,715A	\$16,715A	Marketable securities - available-for-sale	\$16,347A	\$16,347A	\$27,942A	\$27,942A
The carrying values of cash, cash equivalents, accounts payable and accrued expenses approximate fair value as of September 30, 2024 and December 31, 2023, due to the short maturity nature of these items.	Index	Note 7A "Accrued Liabilities"	Accrued liabilities as of September 30, 2024 and December 31, 2023 were as follows (in thousands):	September 30, 2024	December 31, 2023	Salaries, employee benefits and related taxes	\$2,129A	\$2,665A	Clinical and R&D related liabilities	1,463A
Accounting & tax consulting liabilities	154A	57A	Operating lease liabilities	\$181A	168A	Other long-term liabilities	\$137A	\$137A	Total Operating Lease Liabilities	\$181A
\$305A	\$305A	As of September 30, 2024, the weighted average remaining lease term for our operating lease was 1.00 year, and the weighted average discount rate for our operating lease was 9.625%. As of December 31, 2023, the weighted average remaining lease term for our operating leases was 1.75 years, and the weighted average discount rate for our operating leases was 9.625%. Future minimum lease payments under the lease agreement as of September 30, 2024 were as follows (in thousands):	Years ended	Operating Leases	2024	2024	2025	2025	2026	2026
Less:	Amounts representing interest	(10)	Present value of lease liabilities	\$181A	Note 9 "Stockholders' Equity"	Equity Issuances	At The Market Offering Agreement	On June 4, 2021, the Company entered into an At The Market Offering Agreement (the "ATM Agreement") with H.C. Wainwright & Co., LLC, as sales agent, in connection with an "at the market offering" under which the Company from time to time may offer and sell shares of its common stock, having an aggregate offering price of up to \$50.0A million. As of the date of this filing and so long as the Company's public float remains below \$75.0 million, the Company is subject to limitations pursuant to General Instruction I.B.6 of Form S-3 (the "Baby Shelf Limitation"), which limits the amount the Company can offer to up to one-third of its public float during any trailing 12-month period. Subsequent to the filing of a prospectus supplement to the Company's Registration Statement on Form S-3 (File No. 333-279034) relating to the at the market offering on August 21, 2024, the aggregate market value of its outstanding common stock held by non-affiliates was approximately \$29.6A million. Pursuant to the Baby Shelf Limitation, since the aggregate market value of the Company's outstanding common stock held by non-affiliates was below \$75.0A million at the time of such prospectus supplement filing, the aggregate amount of securities that the Company is permitted to offer and sell is now \$9,855,890, which is equal to one-third of the aggregate market value of our common stock held by non-affiliates as of August 20, 2024. If the Company's public float exceeds \$75.0A million on a future measurement date, it will no longer be subject to the Baby Shelf Limitation. There were no issuances of common stock under the ATM Agreement for the three and nine months ended September 30, 2024. Since inception, the Company has issued 64,394 shares of common stock under the ATM Agreement for net proceeds of \$270,774. 19		

The following table summarizes the activity for stock options and warrants for the nine months ended September 30, 2024:

	Stock Options	Warrants	Shares Weighted Average Exercise Price	Weighted Average Remaining Contractual Term (Years)	Intrinsic Value (\$ Thousands)
Outstanding at December 31, 2023	1,421,744	188,850	\$164.1A	2.42	\$42.51A
Granted during the period	136,475	3,074	\$75.00A	2.88A	\$2.88A
Forfeited	(2,681)	(2,524)	\$62.8A	-	\$-
Expired	(1,803)	(1,079)	\$25.2A	-	\$-
Vested	1,447,508	188,850	\$80.5A	2.57A	\$199.2A
Expected to vest in the future	287,104	-	\$9.46A	5.26A	\$196.3A

During the nine months ended September 30, 2024 and 2023, the Company issued restricted stock for services as follows (in thousands, except share data):

	Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023
Restricted Stock Issued	203,800	159,950
Value of Restricted Stock Issued	\$628A	\$480A

The vesting terms of restricted stock issuances are generally between one and four years.

The following is a summary of the changes in non-vested restricted stock for the nine months ended September 30, 2024:

	Non-vested at December 31, 2023	Changes during the Year	Non-vested at September 30, 2024
Total Non-vested	112,800	88,000	200,800

Share-Based Compensation The Company utilizes share-based compensation in the form of stock options, restricted stock, restricted stock units and warrants.

The following table summarizes the components of share-based compensation expense for the three and nine months ended September 30, 2024 and 2023 (in thousands):

	Three Months Ended September 30, 2024	Nine Months Ended September 30, 2024	Three Months Ended September 30, 2023	Nine Months Ended September 30, 2023
Research and development	\$35A	\$103A	\$158A	\$517A
General and administrative	\$29A	\$203A	\$860A	\$1,048A
Total Share-based compensation expense	\$327A	\$306A	\$1,018A	\$1,565A

Total compensation cost related to unvested awards not yet recognized and the weighted-average periods over which the awards were expected to be recognized at September 30, 2024 were as follows (in thousands):

	Period	Average Period (Months)
Stock Options	Unrecognized compensation cost	27.8A
Restricted Stock Units	Unrecognized compensation cost	27.8A
Warrants	Unrecognized compensation cost	27.8A

Index Total fair value of shares vested and the weighted average estimated fair values of shares granted for the nine months ended September 30, 2024 and 2023 were as follows (in thousands):

	September 30, 2024	September 30, 2023
Stock Options	\$204A	\$1,001A
Warrants	\$2.15A	\$2.10A

Valuation Assumptions The fair value of stock options and warrants at the date of grant was estimated using the Black-Scholes option pricing model. The expected volatility is based upon historical volatility of the Company's stock. The expected term for the options is based upon observation of actual time elapsed between date of grant and exercise of options for all employees. The expected term for the warrants is based upon the contractual term of the warrants.

Note 11 Income Taxes In assessing the realizability of deferred tax assets, including the net operating loss carryforwards (NOLs), the Company assesses the available positive and negative evidence to estimate if sufficient future taxable income will be generated to utilize its existing deferred tax assets. Based on its assessment, the Company has provided a full valuation allowance against its net deferred tax assets as their future utilization remains uncertain at this time.

As of December 31, 2023 and 2022, the Company had approximately \$43.7A million and \$33.7A million respectively, of Federal NOLs available to offset future taxable income expiring from 2030 through 2036. The Company performed an analysis and determined that they had an ownership change of greater than 50% on September 15, 2022. As a result of the ownership change, \$88.2A million of Federal NOLs will expire unutilized. The Company wrote off that portion of the deferred tax asset and reduced the corresponding valuation allowance resulting in approximately \$34.0A million of remaining Federal NOLs as of December 31, 2022. The write off of the deferred tax asset and the corresponding reduction in valuation allowance has no impact to the balance sheet or income statement. Losses incurred before the ownership change on September 15, 2022 will be subject to an annual limitation of zero while losses incurred after September 15, 2022 will not be subject to limitations.

As of December 31, 2022, Cend Therapeutics, Inc. ("Cend") had approximately \$3.6A million of Federal NOLs available to offset future taxable income. The Company performed an analysis and determined that there was an ownership change of greater than 50% on September 15, 2022. As of September 15, 2022 Cend has approximately \$3.1A million of Federal and \$4.3A million of state NOLs. The state NOLs will expire from the 2036 through 2042 tax years. Using a fair market value of \$36.1A million and applying an applicable federal rate of 2.54% Cend will have an annual limitation of approximately \$917A thousand each year. The Federal NOL of \$459A thousand incurred in the post-acquisition period September 15, 2022 to December 31, 2022 is not subject to limitation and does not expire. As of December 31, 2023 and 2022, Cend wholly owned Australian subsidiary had approximately \$2.4A million and \$1.8A million, respectively, of NOLs which will be carried forward and do not expire. There is a full valuation allowance against the NOLs.

As of December 31, 2023, the Company had federal research and development credit carryforwards of \$0.5A million expiring from 2027 through 2034 if unutilized, and state research and development credit carryforwards of \$0.1A million, which carryforward indefinitely. Utilization of these credits may be subject to an annual limitation based on changes in ownership.

As of December 31, 2023 and 2022, the Company had State NOLs available in New Jersey of \$19.4A million and \$35.5A million, respectively, California of \$9.2A million and \$9.2A million, respectively, and New York City of \$1.9A million and \$1.9A million, respectively, to offset future taxable income expiring from 2032 through 2043. The usage of the Company's NOLs is limited given the change in ownership. The Company applies the Financial Accounting Standards Board provisions for uncertain tax positions. The Company utilizes the two-step process to determine the amount of recognized tax benefit. For tax positions meeting the more-likely-than-not threshold, the amount recognized in the consolidated financial statements is the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement with the relevant taxing authority. The Company recognizes interest and penalties associated with certain tax positions as a component of income tax expense.

As of December 31, 2023 and 2022, the Company's uncertain tax positions were \$344A thousand and \$344A thousand, respectively. The uncertain tax positions are due to the acquisition of Cend related to Federal and state credits and certain state 22 Index NOLs. The Company will continue to evaluate its uncertain tax positions in future periods. The Company does not believe there will be any material changes in its unrecognized tax positions over the next year.

For years prior to 2020, the federal statute of limitations is closed for assessing tax. The Company's state tax returns remain open to examination for a period of three to four years from the date of the tax return filing.

On March 4, 2024, the Company received final approval from the New Jersey Economic Development Authority ("NJEDA") under the Technology Business Tax Certificate Transfer Program ("Program") to sell \$8.9A million of its New Jersey net operating losses ("NJ NOLs"), which were subsequently sold to a qualifying and approved buyer pursuant to the Program for net proceeds of \$0.7A million. The sale of NJ NOLs resulted in a \$0.8A million deferred income tax benefit and a loss on sale of \$0.1A million recorded in other income (expense) in the consolidated financial statements.

On August 16, 2022, the Inflation Reduction Act was signed into law. The Inflation Reduction Act includes various tax provisions, which are effective for tax years beginning on or after January 1, 2023. For tax years beginning after December 31, 2021, the Tax Cuts & Jobs Act of 2017 eliminated the option to deduct research and development expenditures as incurred and instead required taxpayers to capitalize and amortize them over five or 15 years beginning in 2022. Since the Company is in a net operating loss position, the capitalization of research and development costs did not have a material impact on the Company's results of operations for the year ended December 31, 2023. The Company will continue to monitor the possible future impact of changes in tax legislation.

Note 12 Australia Research and Development Tax Incentive The Company's Australian subsidiary, which conducts core research and development activities, is eligible to receive a refundable tax incentive between 43.5% to 48.5% (depending upon the income tax rate) for qualified research and development activities. As of September 30, 2024 and December 31, 2023, the Company had \$0.2A million and \$1.0A million, respectively, recorded as an income tax incentive receivable in prepaid and other current assets in the consolidated balance sheets, as the Company determined that the expenses met the eligibility criteria and the amounts claimed are expected to be received shortly after the related tax returns are filed.

On July 26, 2024, the Company's Australian subsidiary received a \$0.9A million tax refund from the Australian Taxation Office related to the 2023 tax year.

Note 13 Contingencies From time to time, the Company is subject to legal proceedings and claims, either asserted or unasserted, that arise in the ordinary course of business. While the outcome of pending claims cannot be predicted with certainty, the Company does not believe that the outcome of any pending claims will have a material adverse effect on the Company's financial condition or operating results. The Company has elected to recognize expense for legal fees as incurred when the legal services are provided.

In May 2021, Cend received a written threat of litigation on behalf of a Chinese entity called Lingmed Limited ("Lingmed") claiming Lingmed was entitled to a success fee based on Cend's Collaboration and License Agreement with Qilu Pharmaceuticals. Cend responded by denying that Lingmed is entitled to a success fee under the terms of their agreement. In May 2022, Cend was served with a complaint filed by Lingmed in the San Diego County Superior Court, alleging claims for breach of contract, fraud and declaratory relief. Cend's response to the complaint was filed on June 6, 2022 and denied all of Lingmed's material allegations. Lingmed filed an answer to Cend's response on July 11, 2022, denying all of the Company's material allegations. On March 25, 2024 the Company entered into a settlement agreement whereby the Company was required to pay Lingmed \$0.5A million within 30 days of the effective date and the Company effected payment on April 4, 2024. Lingmed is also entitled to 5.0% of any future milestone payments received by the Company under the license agreement with Qilu in addition to a sum of \$250 thousand with respect to the first future milestone received by the Company.

On April 9, 2024, pursuant to the parties' joint request, the Court entered a dismissal with prejudice of the entire action as to all parties and all claims and the matter was settled.

Note 14 Technology Transfer Agreement Impilo Therapeutics In July 2023, the Company entered into a technology transfer agreement with Impilo Therapeutics ("Impilo") under which the Company transferred its rights to its tumor penetrating nanocomplex (TPN) platform to Impilo. As consideration for the TPN technology transfer, Impilo issued a total of 766,000 shares of its pre-seed preferred stock to the Company. On October 3, 2023 in connection with the Sanford Burnham Prebys license agreement (Note 15) Impilo cancelled the original stock certificate for 766,000 shares and reissued 574,500 shares of its pre-seed preferred stock to the Company. On March 15, 2024, the Company purchased a Simple Agreement for Future Equity ("SAFE") from Impilo for \$100A thousand. On July 12, 2024, the Company purchased an additional SAFE from Impilo for \$30A thousand. As of September 30, 2024 and December 31, 2023 the Company owned 38.6% of Impilo. These investments were expensed under the equity method of accounting for the nine months ended September 30, 2024 in other expense, net in the accompanying statement of operations. The SAFE has a valuation cap of \$30.0A million and an 80% discount rate.

Note 15 License Agreements Sanford Burnham Prebys In December

2. A MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS The following Management's Discussion and Analysis of Financial Condition and Results of Operations contains forward-looking statements that are subject to significant risks and uncertainties. There is no guarantee that our clinical development programs will be successful or result in the necessary regulatory approvals. Our actual results could differ materially from those anticipated in these forward-looking statements as a result of various factors, including those set forth under "Cautionary Note Regarding Forward-Looking Statements" herein and under "Risk Factors" in our 2023 Form 10-K. The following discussion should be read in conjunction with our consolidated financial statements and related notes thereto included elsewhere in this Quarterly Report and in our 2023 Form 10-K. Overview We are a clinical-stage pharmaceutical company dedicated to the discovery, development, and commercialization of innovative therapies for the treatment of solid tumors and other major diseases. Our investigational product, certepetide (formerly known as LSTA1 or CEND-1), is designed to activate a novel uptake pathway that allows co-administered or tethered (i.e., molecularly bound) anti-cancer drugs to target and penetrate solid tumors more effectively. Certepetide actuates this active transport system in a tumor-specific manner, resulting in systemically co-administered anti-cancer drugs more efficiently penetrating and accumulating in the tumor, while normal tissues are expected to remain unaffected. Certepetide has also been shown to modify the tumor microenvironment (TME) by reducing T-regulatory cells and augmenting cytotoxic T cells, thereby making tumors more susceptible to immunotherapies while also inhibiting the metastatic cascade (i.e., the spread of cancer to other parts of the body). We and our collaborators have amassed significant non-clinical data demonstrating enhanced delivery of a range of existing and emerging anti-cancer therapies, including chemotherapeutics, immunotherapies, and RNA-based therapeutics. To date, certepetide has also demonstrated favorable safety, tolerability and activity in completed and ongoing clinical trials designed to enhance delivery of standard-of-care chemotherapy for pancreatic cancer. We are exploring certepetide as a means to enable a variety of treatment modalities to treat a range of solid tumors more effectively. Currently, certepetide is the subject of several Phase 2 clinical studies being conducted globally in a variety of solid tumor types, including metastatic pancreatic ductal adenocarcinoma (mPDAC), cholangiocarcinoma, appendiceal cancer, colon cancer and glioblastoma multiforme in combination with a variety of anti-cancer regimens. Our leadership team has decades of collective biopharmaceutical and pharmaceutical product development experience across a variety of therapeutic categories and at all stages of development from preclinical through to product registration and launch. Our goal is to develop and commercialize products that address important unmet medical needs. Targeted Solid Tumor Penetration via CendR Active Transport Many solid tumor cancers, including, for example, pancreatic ductal adenocarcinoma (PDAC) and cholangiocarcinoma, are surrounded by dense fibrotic tissue, known as the tumor stroma. This stroma often limits the efficacy of current chemotherapies for these cancers. Emerging immunotherapies, including but not limited to checkpoint inhibitors and adoptive cell therapies (e.g., chimeric antigen receptor T cells (CAR-Ts)), also face challenges in effectively treating solid tumors. Many tumors exhibit an immunosuppressive TME, which suppresses a patient's immune system and can thus limit the effectiveness of immunotherapies and/or contribute to metastases. These factors, i.e., the combination of a dense stroma and an immunosuppressive TME, negatively impact the ability of many therapeutic agents to effectively treat these cancers. To address the tumor stroma's role as a key impediment to effective treatment, our approach is to activate the C-end rule (CendR), or CendR active transport mechanism, a naturally occurring transport system. Our investigational drug, certepetide (a specific internalizing R-G-D or iRGD peptide), activates this transport system in a tumor-specific manner (Sugahara, Science, 2010). Certepetide enables more selective and efficient uptake of systemically administered anti-cancer drugs resulting in more intratumoral drug accumulation. The overall expected result is enhanced anticancer activity without an increase in adverse side effects. While it is possible to couple/tether or conjugate some anticancer drugs to certepetide, we believe that our initial approach of co-administration of certepetide with anti-cancer therapies is advantageous. Co-administration does not create a new chemical entity (NCE) with its attendant development and regulatory hurdles, thereby providing an anticipated faster-to-clinic and faster-to-market product opportunity for a range of combination therapies. That said, an attractive life-cycle management strategy for certepetide would be to molecularly bind it to a variety of anti-cancer agents (as an alternative to co-administration), thereby creating new NCEs with the potential for distinct patent protection, compositionally or otherwise. Certepetide has demonstrated favorable safety, tolerability, and activity to date in clinical trials enhancing the delivery of standard-of-care chemotherapies for mPDAC. Certepetide's cancer-targeted delivery may also enable emerging solid tumor treatment modalities to prove more effective. For example, preliminary results of the combination of certepetide with immunotherapy and chemotherapy are promising. 26 Index Certepetide as a treatment for solid tumor cancers in combination with other anti-cancer agents Certepetide is an investigational drug that actuates the CendR active transport mechanism. Certepetide has been shown to modify the TME, making it less immunosuppressive and thereby making the tumor more susceptible to attack by the immune system while also inhibiting the metastatic cascade. It targets tumor vasculature, endothelial cells, tumor cells and some intratumoral immunosuppressive cells by its selective affinity for alpha-v beta-3 and beta-5 integrins that are upregulated on these cells. Certepetide is a nine amino acid cyclic internalizing RGD (CendR) peptide that, once bound to these integrins, undergoes proteolytic cleavage to release a linear peptide fragment, called a CendR peptide fragment. The CendR peptide fragment then binds with high selectivity and affinity to an adjacent receptor, called neuropilin-1, also upregulated in solid tumors, to activate a novel uptake pathway that allows circulating anticancer drugs to more selectively and effectively penetrate solid tumors. The ability of certepetide and iRGD peptides to modify the TME to enhance delivery and efficacy of co-administered drugs has been demonstrated in many preclinical models in a range of solid tumors. Lisata, its collaborators, and research groups around the world have published over 350 related scientific papers in this regard. Clinically, certepetide was the subject of a completed Phase 1b/2a trial inclusive of 31 first-line mPDAC patients, of which 29 were evaluable. Results from the trial showed that the safety profile of the certepetide combination regimen was similar to standard of care (SoC) alone with certepetide being well-tolerated with no-dose limiting toxicities. An Objective Response Rate (ORR) of 59% was observed, compared to the 23% ORR observed in the mPDAC clinical trial that served as the basis for approval of nab-paclitaxel for use in combination with gemcitabine for the treatment of first line mPDAC (Von Hoff, et al. 2013). A Disease Control Rate (DCR) (partial and complete responses plus stable disease) of over 79% was also observed in comparison to a DCR of 48% observed in the MPACT trial. Reduction in the level of circulating tumor biomarker CA19-9 was observed in 96% of patients versus 61% in the MPACT trial. Importantly, median progression-free survival and median overall survival of nearly ten months and over thirteen months were observed versus less than six months and less than nine months, respectively, in the MPACT trial. These results have been published in The Lancet Gastroenterology and Hepatology (Dean, et al. 2022). Additionally, certepetide is currently the subject of multiple ongoing and planned clinical trials being conducted globally in a variety of solid tumor types and in combination with several chemotherapy and immunotherapy anti-cancer regimens. The following diagram summarizes these studies. 27 Index Additional Out-licensing Opportunities Our intellectual property portfolio comprises notable programs available for out-licensing and/or partnering in order to augment or continue their clinical development. Our current long-term strategy focuses on advancing our therapies through development with the ultimate objective of obtaining market authorizations and entering commercialization, either alone or with partners, to provide treatment options to patients suffering from life-threatening medical conditions. We believe that we are well-positioned to realize potentially meaningful value increases within our own proprietary pipeline if we are successful in advancing our product candidates to their next significant development milestones. Results of Operations Three Months Ended September 30, 2024 Compared to Three Months Ended September 30, 2023 The following table summarizes our results of operations for the three months ended September 30, 2024 and September 30, 2023 (in thousands):

Three Months Ended September 30, 2024	2023
Operating Expenses:	
Research and development	\$2,542
Selling, general and administrative	\$2,794
Total operating expenses	\$5,336
Loss from operations	\$(5,964)
Total other income	\$406
Benefit from income taxes	\$(703)
Net loss	\$(4,930)
Overall, net losses were	\$4.9 million for the three

months ended September 30, 2024, compared to \$5.3 million for the three months ended September 30, 2023. Operating Expenses For the three months ended September 30, 2024, operating expenses totaled \$5.3 million, compared to \$6.0 million for the three months ended September 30, 2023, representing a decrease of \$0.6 million or 10.5%. Operating expenses are comprised of the following:

Research and development expenses were approximately \$2.5 million for the three months ended September 30, 2024, compared to \$3.4 million for the three months ended September 30, 2023, representing a decrease of \$0.8 million or 24.8%. This was primarily due to a reduction in clinical research organization (CRO) expenses associated with our Phase 2a proof-of-concept Bolster trial as a result of trial protocol modifications and lower equity expense. In addition, there were start up expenses in the prior year related to our Glioblastoma Multiforme (GBM) study.

General and administrative expenses were approximately \$2.8 million for the three months ended September 30, 2024, compared to \$2.6 million for the three months ended September 30, 2023, representing an increase of \$0.2 million or 8.1%. This was primarily due to higher consulting expenses. Historically, to minimize our use of cash, we have used a variety of equity instruments to compensate employees, consultants and other service providers. The use of these instruments has resulted in charges to the results of operations, which have been significant in the past.

Other Income (Expense) Total other income (expense) is comprised primarily of investment income from cash, cash equivalents and marketable securities for the three months ended September 30, 2024 and 2023 and an investment in Impilo which was fully expensed under the equity method of accounting within the current year period.

Nine Months Ended September 30, 2024 Compared to Nine Months Ended September 30, 2023

	2024	2023
Operating Expenses: Research and development	\$8,384	\$9,721
General and administrative	9,076	9,962
Total operating expenses	17,460	19,683
Loss from operations	(17,460)	(19,683)
Total other income	1,287	1,878
Benefit from income taxes	(798)	(2,330)
Net loss	\$(15,375)	\$(15,475)

Overall, net losses were \$15.4 million for the nine months ended September 30, 2024, compared to \$15.5 million for the nine months ended September 30, 2023.

Operating Expenses For the nine months ended September 30, 2024, operating expenses totaled \$17.5 million compared to \$19.7 million for the nine months ended September 30, 2023, representing a decrease of \$2.2 million or 11.3%. Operating expenses are comprised of the following:

Research and development expenses were approximately \$8.4 million for the nine months ended September 30, 2024, compared to \$9.7 million for the nine months ended September 30, 2023, representing a decrease of \$1.3 million or 13.8%. This was primarily due to a reduction in expenses associated with the Phase 2b ASCEND trial which completed enrollment in the prior year and lower equity expense. In addition, there were start up expenses in the current year related to our FORTIFIDE study that were offset by start up expenses in the prior year for our GBM study.

General and administrative expenses were approximately \$9.1 million for the nine months ended September 30, 2024, compared to \$10.0 million for the nine months ended September 30, 2023, representing a decrease of \$0.9 million or 8.9%. This was primarily due to one-off related severance costs in the prior year associated with the elimination of the Chief Business Officer position on May 1, 2023, a reduction in equity expense, a decrease in directors and officers insurance premiums, and a reduction in spend on legal fees partially offset by one-off settlement related costs and an increase in consulting expenses. Historically, to minimize our use of cash, we have used a variety of equity instruments to compensate employees, consultants and other service providers. The use of these instruments has resulted in charges to the results of operations, which have been significant in the past.

Other Income (Expense) Total other income (expense) is comprised primarily of investment income from cash, cash equivalents and marketable securities and losses on sales related to the sales of our New Jersey net operating losses (NJ NOLs) for the nine months ended 29 Index September 30, 2024 and 2023 and investments in Impilo which were fully expensed under the equity method of accounting within the current year period.

Income Tax Benefit In March 2024, we received final approval from the New Jersey Economic Development Authority (NJEDA) under the Technology Business Tax Certificate Transfer Program (the Program) to sell a percentage of our NJ NOLs, which were subsequently sold to a qualifying and approved buyer pursuant to the Program for net proceeds of \$0.7 million. The \$0.8 million of our NJ NOL tax benefits have been recorded as a benefit from income taxes and the loss on sale of \$0.1 million recorded in other income (expense). In April 2023, we received final approval from the NJEDA under the Program to sell a percentage of our NJ NOLs, which were subsequently sold to a qualifying and approved buyer pursuant to the Program for net proceeds of \$2.2 million. The \$2.3 million of NJ NOLs related tax benefits have been recorded as a benefit from income taxes and the loss on sale of \$0.1 million recorded in other income (expense).

30 Index Analysis of Liquidity and Capital Resources As of September 30, 2024, we had cash, cash equivalents and marketable securities of approximately \$35.9 million, working capital of approximately \$33.0 million, and stockholders' equity of approximately \$33.7 million. During the nine months ended September 30, 2024, we met our immediate cash requirements through existing cash balances. Additionally, we used equity and equity-linked instruments to pay for services and compensation. Net cash (used in) or provided by, operating, investing and financing activities were as follows (in thousands):

	2024	2023
Net cash used in operating activities	\$(14,828)	\$(15,963)
Net cash provided by investing activities	11,844	15,816
Net cash (used in) provided by financing activities	(110)	361

Operating Activities Our cash used in operating activities during the nine months ended September 30, 2024 was \$14.8 million, which is comprised of (i) our net loss of \$15.4 million, adjusted for non-cash expenses totaling \$0.9 million (which includes adjustments for equity-based compensation, depreciation and amortization, loss from equity method investment, and amortization/accretion of marketable securities), and (ii) changes in operating assets and liabilities using approximately \$0.4 million. Our cash used in operating activities during the nine months ended September 30, 2023 was \$16.0 million, which is comprised of (i) our net loss of \$15.5 million, adjusted for non-cash expenses totaling \$1.0 million (which includes adjustments for equity-based compensation, depreciation and amortization, a loss on disposal of fixed assets, and amortization/accretion of marketable securities) and (ii) changes in operating assets and liabilities using approximately \$1.5 million.

Investing Activities Our cash provided by investing activities during the nine months ended September 30, 2024 totaled \$11.8 million and was primarily due to net sales of marketable securities (net of purchases of marketable securities) partially offset by an investment of \$0.1 million in Impilo. Our cash provided by investing activities during the nine months ended September 30, 2023 totaled \$15.8 million and was primarily due to net sales of marketable securities (net of purchases of marketable securities).

Financing Activities Our cash used in financing activities during the nine months ended September 30, 2024 totaled \$0.1 million and consisted primarily of tax withholding-related payments on net share settlement equity awards to employees. Our cash provided by financing activities during the nine months ended September 30, 2023 totaled \$0.4 million and consisted of proceeds from the issuance of shares through our ATM Agreement of \$0.3 million and option exercise proceeds of \$0.2 million partially offset by tax withholding-related payments of \$0.1 million on net share settlement equity awards to employees.

Liquidity and Capital Requirements Outlook To meet our short and long-term liquidity needs, we expect to use existing cash balances, marketable securities and a variety of other means. Other sources of liquidity could include additional potential issuances of debt or equity securities in public or private financings, partnerships and/or collaborations and/or sale of assets. Our history of operating losses and liquidity challenges may make it difficult for us to raise capital on acceptable terms or at all. The demand for the equity and debt of pharmaceutical companies like ours is dependent upon many factors, including the general state of the financial markets. During times of extreme market volatility, capital may not be available on favorable terms, if at all. Our inability to obtain such additional capital could materially and adversely affect our business operations. We will also continue to seek, as appropriate, grants for scientific and clinical studies from various governmental agencies and foundations, and other sources of non-dilutive funding. We believe that our cash on hand and marketable securities will enable us to fund current operating expenses for at least the next 12 months following the issuance of our financial statements. Our future capital requirements are difficult to forecast and will depend on many factors including the timing and nature of any other strategic transactions that we undertake, and our ability to establish and maintain collaboration partnerships, in-license/out-license or other similar arrangements and the financial terms of such agreements.

31 Index On June 4, 2021, we entered into the ATM Agreement with H.C. Wainwright & Co., LLC as sales agent, in connection with an offering under which we from time to time may offer and sell shares of our common stock having an aggregate offering price of up to \$50.0 million. As of the date of this filing and so long as our public float remains below \$75.0 million, we are subject to limitations pursuant to General Instruction I.B.6 of Form S-3 (the "Baby Shelf Limitation"), which limits the amount we can offer to up to one-third of our public float during any trailing 12-month period. Subsequent to the filing of a prospectus supplement to our Registration Statement on Form S-3 (File No. 333-279034) relating to the at the market offering on August 21, 2024, the aggregate market value of our outstanding common stock held by non-affiliates was approximately \$29.6 million. Pursuant to the Baby Shelf Limitation, since the aggregate market value of our outstanding common stock held by non-affiliates was below \$75.0 million at the time of such prospectus supplement filing, the aggregate amount of securities that we are permitted to offer and sell is now \$9,855,890, which was equal to one-third of the aggregate market value of our common stock held by non-affiliates as of August 20, 2024. If our public float exceeds \$75.0 million on a future measurement date, the Company will no longer be subject to the Baby Shelf Limitation. There were no issuances of common stock under the ATM Agreement for the three and nine months ended September 30, 2024. Since inception we have issued 64,394 shares of common stock under the ATM Agreement for net proceeds of \$270,774. While we continue to seek capital through a number of means, there can be no assurance that additional financing will be available on acceptable terms, if at all, and our negotiating position in capital generating efforts may worsen as existing resources are used. Additional equity financing may be dilutive to our stockholders; debt financing, if available, may involve significant cash payment obligations and covenants that restrict our ability to operate as a business; our stock price may not reach levels necessary to induce option or warrant exercises; and asset sales may not be possible on terms we consider acceptable. If we are unable to access capital necessary to meet our long-term liquidity needs, we may have to delay the expansion of our business or raise funds on terms that we currently consider unfavorable.

Off-Balance Sheet Arrangements We do not have any off-balance sheet arrangements.

Critical Accounting Policies and Estimates There have been no material changes in our critical accounting policies and estimates during the three and nine months ended September 30, 2024, compared to those reported in our 2023 Form 10-K.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK Not applicable.

ITEM 4. CONTROLS AND PROCEDURES (a) Disclosure Controls and Procedures Disclosure controls and procedures are our controls and other procedures that are designed to ensure that information required to be disclosed in the reports that we file or submit under the Securities Exchange Act of 1934 (as defined in Rules 13a-15(e) and 15d-15(e) under the Securities Exchange Act of 1934), as amended (the "Exchange Act") is recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms. Disclosure controls and procedures include, without limitation, controls and procedures designed to ensure that information required to be disclosed in the reports that we file under the Exchange Act is accumulated and communicated to management, including our Chief Executive Officer, who serves as our principal executive officer and who served as our principal financial officer until April 15, 2024, and our Senior Vice President, Finance and Treasury and Chief Accounting Officer, who has served as our principal financial officer from April 15, 2024 to present (together, the "Evaluating Officers"), as appropriate, to allow timely decisions regarding required disclosure. In designing and evaluating the disclosure controls and procedures, management recognizes that any controls and procedures, no matter how well-designed and operated, can provide only reasonable assurance of achieving the desired control objectives. Due to the inherent limitations of control systems, not all misstatements may be detected. These inherent limitations include the realities that judgments in decision-making can be faulty and that breakdowns can occur because of a simple error or mistake. Additionally, controls can be circumvented by the individual acts of some persons, by collusion of two or more people, or by management override of the control. Controls and procedures can only provide reasonable, not absolute, assurance that the above objectives have been met.

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IndexAs of SeptemberÂ 30, 2024, we evaluated, with the participation of our management, including our Evaluating Officers, the effectiveness of our disclosure controls and procedures as defined in Rules 13a-15(e) and 15d-15(e) under the Exchange Act. Based on that evaluation, our Evaluating Officers concluded that our disclosure controls and procedures were effective, at the reasonable assurance level, in ensuring that information required to be disclosed by us in the reports that we file or submit under the Exchange Act is recorded, processed, summarized and reported, within the time periods specified in the SECâ€™s rules and forms and is accumulated and communicated to management, including the Evaluating Officers, as appropriate to allow timely decisions regarding required disclosure.

(b)Â Changes in Internal Control over Financial ReportingThere were no changes in our internal control over financial reporting, as such term is defined in Exchange Act Rule 13a-15, that occurred during our last quarter to which this Quarterly Report relates that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

33 IndexPART IIOTHER INFORMATION ITEM 1. LEGAL PROCEEDINGSOther than as disclosed in Note 13 Contingencies set forth in the Notes to Unaudited Consolidated Financial Statements, which are included herein, there are no material changes to the disclosures previously reported in our 2023 Form 10-K.

ITEM 1A. RISK FACTORSThere have been no material changes to the risk factors previously reported in our 2023 Form 10-K. See the risk factors set forth in our 2023 Annual Report on Form 10-K under the caption Item 1A - Risk Factors.

Item 2.Â UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDSON July 24, 2024, we issued a warrant to purchase up to 75,000 shares (the Consulting Warrant) to Seton Services Ltd. in exchange for investor relations consulting services. The Consulting Warrant is exercisable beginning on the six month anniversary of issuance and expires on the fifth anniversary of issuance. The Consulting Warrant has an exercise price of \$2.88 per share, subject to customary adjustments for stock dividends, stock splits, reclassifications and the like. The issuance was made pursuant to the exemption from registration contained in Section 4(a)(2) of the Securities Act as a transaction by an issuer not involving a public offering.

ITEM 3.Â DEFAULTS UPON SENIOR SECURITIESNone.

ITEM 4. MINE SAFETY DISCLOSURESNot applicable.

ITEM 5. OTHER INFORMATIONDuring the three and nine months ended SeptemberÂ 30, 2024, no director or officer of the Company adopted, modified or terminated a Rule 10b5-1 trading arrangement or a non-Rule 10b5-1 trading arrangement, as each term is defined in Item 408(a) of Regulation S-K.

ITEM 6. EXHIBITSThe Exhibit Index appearing immediately after the signature page to this Form 10-Q is incorporated herein by reference.

34 IndexSIGNATURESPursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Â Lisata Therapeutics, Inc.November 12, 2024By: /s/ David J. Mazzo, PhD Name: David J. Mazzo, PhD Title: President & Chief Executive Officer(Principal Executive Officer)November 12, 2024By: /s/ James NiscoName: James NiscoTitle: SVP, Finance and Treasury and Chief Accounting Officer (Principal Financial Officer and Principal Accounting Officer)35 LISATA THERAPEUTICS, INC. FORM 10-QExhibit Index31.1*Certification of Principal Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 200231.2*Certification of Principal Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 200232.1*Certification of Principal Executive Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 200232.2*Certification of Principal Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002101.INSInline XBRL Instance Document - the instance document does not appear in the Interactive Data File because its XBRL tags are embedded within the Inline XBRL document101.SCHInline XBRL Taxonomy Extension Schema101.CALInline XBRL Taxonomy Extension Calculation Linkbase101.DEFInline XBRL Taxonomy Extension Definition Linkbase101.LABInline XBRL Taxonomy Extension Label Linkbase101.PREInline XBRL Taxonomy Extension Presentation Linkbase104Cover Page Interactive Data File (formatted as inline XBRL and contained in Exhibit 101)

*Filed herewith.**Furnished herewith.

EX-31.1 2 lsta-ex311_20240930.htm EX-31.1 DocumentExhibit 31.1Â CERTIFICATIONS UNDER SECTION 302Â I, David J. Mazzo, PhD, certify that:Â 1.Â I have reviewed this Quarterly Report on Form 10-Q of Lisata Therapeutics, Inc.;Â 2.Â Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;Â 3.Â Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;Â 4.Â The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:Â a)Â Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under my supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to me by others within those entities, particularly during the period in which this report is being prepared;Â b)Â Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under my supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;Â c)Â Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report my conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; andÂ d)Â Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; andÂ 5.Â The registrant's other certifying officer and I have disclosed, based on my most recent evaluation of internal control over financial reporting to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):Â a)Â All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; andÂ b)Â Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: NovemberÂ 12, 2024 /s/ David J. Mazzo, PhDÂ Name: David J. Mazzo, PhDTitle: President & Chief Executive Officer(Principal Executive Officer) EX-31.2 3 lsta-ex312_20240930.htm EX-31.2 DocumentExhibit 31.2Â CERTIFICATIONS UNDER SECTION 302Â I, James Nisco, certify that:Â 1.Â I have reviewed this Quarterly Report on Form 10-Q of Lisata Therapeutics, Inc.;Â 2.Â Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;Â 3.Â Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;Â 4.Â The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:Â a)Â Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under my supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to me by others within those entities, particularly during the period in which this report is being prepared;Â b)Â Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under my supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;Â c)Â Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report my conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; andÂ d)Â Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; andÂ 5.Â The registrant's other certifying officer and I have disclosed, based on my most recent evaluation of internal control over financial reporting to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):Â a)Â All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; andÂ b)Â Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: NovemberÂ 12, 2024 /s/ James NiscoÂ Name: James NiscoTitle: Senior Vice President, Finance and Treasury and Chief Accounting Officer(Principal Financial Officer and Principal Accounting Officer) EX-32.1 4 lsta-ex321_20240930.htm EX-32.1 DocumentExhibit 32.1Â CERTIFICATION PURSUANT TO18 U.S.C. SECTION 1350,AS ADOPTED PURSUANT TOSECTION 906 OF THE SARBANES-OXLEY ACT OF 2002Â In connection with the Quarterly Report on Form 10-Q of Lisata Therapeutics, Inc. (the Company) for the quarter ended SeptemberÂ 30, 2024 filed with the Securities and Exchange Commission on the date hereof (the Report), I, David J. Mazzo, PhD, President and Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, to my knowledge that:Â 1.The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934 as amended; and2.The information contained in the Report fairly presents, in all material respects, the financial condition of the Company as of the dates presented and the results of operations of the Company for the periods presented.

Â Dated:Â NovemberÂ 12, 2024 Â /s/ David J. Mazzo, PhD Â David J. Mazzo, PhDÂ President & Chief Executive Officer (Principal Executive Officer)Â The foregoing certification is being furnished solely pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (subsections (a) and (b) of Section 1350, Chapter 63 of Title 18, United States Code) and is not being filed as part of the Form 10-Q or as a separate disclosure document.

Â EX-32.2 5 lsta-ex322_20240930.htm EX-32.2 DocumentExhibit 32.2Â CERTIFICATION PURSUANT TO18 U.S.C. SECTION 1350,AS ADOPTED PURSUANT TOSECTION 906 OF THE SARBANES-OXLEY ACT OF 2002Â In connection with the Quarterly Report on Form 10-Q of Lisata Therapeutics, Inc. (the Company) for the quarter ended SeptemberÂ 30, 2024 filed with the Securities and Exchange Commission on the date hereof (the Report), I, James Nisco, Senior Vice President, Finance and Treasury and Chief Accounting Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, to my knowledge that:Â 1.The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934 as amended; and2.The information contained in the Report fairly presents, in all material respects, the financial condition of the Company as of the dates presented and the results of operations of the Company for the periods presented.

Â Dated:Â NovemberÂ 12, 2024 Â /s/ James Nisco Â James NiscoÂ Senior Vice President, Finance and Treasury and Chief Accounting Officer (Principal Financial Officer and Principal Accounting Officer)Â The foregoing certification is being furnished solely pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (subsections (a) and (b) of Section 1350, Chapter 63 of Title 18, United States Code) and is not being filed as part of the Form 10-Q or as a separate disclosure document.

Â EX-101.SCH 6 lsta-20240930.xsd XBRL TAXONOMY EXTENSION SCHEMA DOCUMENT 0000001 - Document - Cover link:presentationLink link:calculationLink link:definitionLink 9952151 - Statement - CONSOLIDATED BALANCE SHEETS link:presentationLink link:calculationLink link:definitionLink 9952152 - Statement - CONSOLIDATED BALANCE SHEETS (Parentheticals) link:presentationLink link:calculationLink link:definitionLink 9952153 - Statement - CONSOLIDATED STATEMENTS OF OPERATIONS link:presentationLink link:calculationLink link:definitionLink 9952154 - Statement - CONSOLIDATED

STATEMENTS OF COMPREHENSIVE LOSS link:presentationLink link:calculationLink link:definitionLink 9952155 - Statement - CONSOLIDATED STATEMENTS OF EQUITY link:presentationLink link:calculationLink link:definitionLink 9952156 - Statement - CONSOLIDATED STATEMENTS OF CASH FLOWS link:presentationLink link:calculationLink link:definitionLink 9952157 - Disclosure - The Business link:presentationLink link:calculationLink link:definitionLink 9952158 - Disclosure - Summary of Significant Accounting Policies link:presentationLink link:calculationLink link:definitionLink 9952159 - Disclosure - Available-for-Sale-Securities link:presentationLink link:calculationLink link:definitionLink 9952160 - Disclosure - Property and Equipment link:presentationLink link:calculationLink link:definitionLink 9952161 - Disclosure - Income (Loss) Per Share link:presentationLink link:calculationLink link:definitionLink 9952162 - Disclosure - Fair Value Measurements link:presentationLink link:calculationLink link:definitionLink 9952163 - Disclosure - Accrued Liabilities link:presentationLink link:calculationLink link:definitionLink 9952164 - Disclosure - Operating Leases link:presentationLink link:calculationLink link:definitionLink 9952165 - Disclosure - Stockholders' Equity link:presentationLink link:calculationLink link:definitionLink 9952166 - Disclosure - Share-Based Compensation link:presentationLink link:calculationLink link:definitionLink 9952167 - Disclosure - Income Taxes link:presentationLink link:calculationLink link:definitionLink 9952168 - Disclosure - Australia Research and Development Tax Incentive link:presentationLink link:calculationLink link:definitionLink 9952169 - Disclosure - Contingencies link:presentationLink link:calculationLink link:definitionLink 9952170 - Disclosure - Technology Transfer Agreement link:presentationLink link:calculationLink link:definitionLink 9952171 - Disclosure - License Agreements link:presentationLink link:calculationLink link:definitionLink 9952172 - Disclosure - Research Collaboration and License Agreement link:presentationLink link:calculationLink link:definitionLink 9954471 - Disclosure - Summary of Significant Accounting Policies (Policies) link:presentationLink link:calculationLink link:definitionLink 9954472 - Disclosure - Summary of Significant Accounting Policies (Tables) link:presentationLink link:calculationLink link:definitionLink 9954473 - Disclosure - Available-for-Sale-Securities (Tables) link:presentationLink link:calculationLink link:definitionLink 9954474 - Disclosure - Property and Equipment (Tables) link:presentationLink link:calculationLink link:definitionLink 9954475 - Disclosure - Income (Loss) Per Share (Tables) link:presentationLink link:calculationLink link:definitionLink 9954476 - Disclosure - Fair Value Measurements (Tables) link:presentationLink link:calculationLink link:definitionLink 9954477 - Disclosure - Accrued Liabilities (Tables) link:presentationLink link:calculationLink link:definitionLink 9954478 - Disclosure - Operating Leases (Tables) link:presentationLink link:calculationLink link:definitionLink 9954479 - Disclosure - Stockholders' Equity (Tables) link:presentationLink link:calculationLink link:definitionLink 9954480 - Disclosure - Share-Based Compensation (Tables) link:presentationLink link:calculationLink link:definitionLink 9954481 - Disclosure - Summary of Significant Accounting Policies - Schedule of Property and Equipment (Details) link:presentationLink link:calculationLink link:definitionLink 9954482 - Disclosure - Summary of Significant Accounting Policies - Narrative (Details) link:presentationLink link:calculationLink link:definitionLink 9954483 - Disclosure - Available-for-Sale-Securities - Schedule of Available-for-Sale Securities Reconciliation (Details) link:presentationLink link:calculationLink link:definitionLink 9954484 - Disclosure - Available-for-Sale-Securities - Schedule of Classification of Available-for-Sale Securities (Details) link:presentationLink link:calculationLink link:definitionLink 9954485 - Disclosure - Available-for-Sale-Securities - Schedule of Available-for-Sale Securities by Contractual Maturity (Details) link:presentationLink link:calculationLink link:definitionLink 9954486 - Disclosure - Property and Equipment (Details) link:presentationLink link:calculationLink link:definitionLink 9954487 - Disclosure - Income (Loss) Per Share (Details) link:presentationLink link:calculationLink link:definitionLink 9954488 - Disclosure - Fair Value Measurements (Details) link:presentationLink link:calculationLink link:definitionLink 9954489 - Disclosure - Accrued Liabilities (Details) link:presentationLink link:calculationLink link:definitionLink 9954490 - Disclosure - Operating Leases - Schedule of Balance Sheet Presentation (Details) link:presentationLink link:calculationLink link:definitionLink 9954491 - Disclosure - Operating Leases - Narrative (Details) link:presentationLink link:calculationLink link:definitionLink 9954492 - Disclosure - Operating Leases - Schedule of Future Minimum Lease Payments (Details) link:presentationLink link:calculationLink link:definitionLink 9954492 - Disclosure - Operating Leases - Schedule of Future Minimum Lease Payments (Details) link:presentationLink link:calculationLink link:definitionLink 9954493 - Disclosure - Stockholders' Equity - Equity Issuances (Details) link:presentationLink link:calculationLink link:definitionLink 9954494 - Disclosure - Stockholders' Equity - Schedule of Stock Options and Warrants (Details) link:presentationLink link:calculationLink link:definitionLink 9954495 - Disclosure - Stockholders' Equity - Stock Options and Warrants Narrative (Details) link:presentationLink link:calculationLink link:definitionLink 9954496 - Disclosure - Stockholders' Equity - Schedule of Restricted Stock Units for Services (Details) link:presentationLink link:calculationLink link:definitionLink 9954497 - Disclosure - Stockholders' Equity - Schedule of Non Vested Restricted Stock (Details) link:presentationLink link:calculationLink link:definitionLink 9954498 - Disclosure - Share-Based Compensation - Schedule of Share-Based Compensation Expense (Details) link:presentationLink link:calculationLink link:definitionLink 9954499 - Disclosure - Share-Based Compensation - Schedule of Compensation Cost Not Yet Recognized (Details) link:presentationLink link:calculationLink link:definitionLink 9954500 - Disclosure - Share-Based Compensation - Schedule of Fair Value of Shares Vested and Weighted Average Estimated Fair Value of Shares Granted (Details) link:presentationLink link:calculationLink link:definitionLink 9954501 - Disclosure - Income Taxes (Details) link:presentationLink link:calculationLink link:definitionLink 9954502 - Disclosure - Australia Research and Development Tax Incentive (Details) link:presentationLink link:calculationLink link:definitionLink 9954503 - Disclosure - Contingencies (Details) link:presentationLink link:calculationLink link:definitionLink 9954504 - Disclosure - Technology Transfer Agreement (Details) link:presentationLink link:calculationLink link:definitionLink 9954505 - Disclosure - License Agreements (Details) link:presentationLink link:calculationLink link:definitionLink 9954506 - Disclosure - Research Collaboration and License Agreement (Details) link:presentationLink link:calculationLink link:definitionLink EX-101.CAL 7 lsta-20240930_cal.xml XBRL TAXONOMY EXTENSION CALCULATION LINKBASE DOCUMENT EX-101.DEF 8 lsta-20240930_def.xml XBRL TAXONOMY EXTENSION DEFINITION LINKBASE DOCUMENT EX-101.LAB 9 lsta-20240930_lab.xml XBRL TAXONOMY EXTENSION LABEL LINKBASE DOCUMENT California California Franchise Tax Board [Member] Percentage held by non-affiliates Sale of Stock Available for Sale, Percentage Sale of Stock Available for Sale, Percentage Options, Vested and expected to vest, Weighted Average Remaining Contractual Term Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested and Expected to Vest, Outstanding, Weighted Average Remaining Contractual Term Adjustments to reconcile net loss to net cash used in operating activities: Adjustments to Reconcile Net Income (Loss) to Cash Provided by (Used in) Operating Activities [Abstract] Statistical Measurement [Domain] Statistical Measurement [Domain] Gross Unrealized Losses Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Loss, before Tax Cover [Abstract] Cover [Abstract] Warrants Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Additional Disclosures [Abstract] Net (decrease) increase in cash and cash equivalents Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Including Exchange Rate Effect Warrants, Vested and expected to vest (in shares) shares, vested and expected to vest shares, vested and expected to vest Schedule of Future Minimum Lease Payments Under Lease Agreements Lessee, Operating Lease, Liability, to be Paid, Maturity [Table Text Block] Income Tax Authority [Domain] Income Tax Jurisdiction [Domain] Trading Symbol Trading Symbol Ownership percentage Equity Method Investment, Ownership Percentage All Trading Arrangements All Trading Arrangements [Member] Compensation Actually Paid vs. Net Income Compensation Actually Paid vs. Net Income [Text Block] Non-NEOs Non-NEOs [Member] Vesting term Share-Based Compensation Arrangement by Share-Based Payment Award, Award Vesting Period Tax credit carryforward Tax Credit Carryforward, Amount Rule 10b5-1 Arrangement Adopted Rule 10b5-1 Arrangement Adopted [Flag] Awards Close in Time to MNPI Disclosures Awards Close in Time to MNPI Disclosures [Table] Pay vs Performance Disclosure [Line Items] Peer Group Total Shareholder Return Amount Peer Group Total Shareholder Return Amount Long-lived Assets Property, Plant and Equipment, Impairment [Policy Text Block] Loss Per Share Earnings Per Share, Policy [Policy Text Block] Non-Rule 10b5-1 Arrangement Adopted Non-Rule 10b5-1 Arrangement Adopted [Flag] Fair Value Measurements Fair Value Disclosures [Text Block] Proceeds from exercise of options Proceeds from Stock Options Exercised Option to terminate Research Collaboration and License Agreement, Option to Terminate Research Collaboration and License Agreement, Option to Terminate Available for sale securities - net unrealized gain OCI, Debt Securities, Available-for-Sale, Unrealized Holding Gain (Loss), before Adjustment, after Tax Award Timing Disclosures [Line Items] Investment, Name [Domain] Investment, Name [Domain] Other Performance Measure, Amount Other Performance Measure, Amount Research Tax Credit Carryforward Research Tax Credit Carryforward [Member] Expected amortization, year three Finite-Lived Intangible Asset, Expected Amortization, Year Three Schedule of Restricted Stock Units Activity Schedule of Nonvested Restricted Stock Units Activity [Table Text Block] Warrants, Vested, Weighted Average Exercise Price (in dollars per share) Weighted Average Exercise Price, Warrants Exercisable Weighted Average Exercise Price, Warrants Exercisable Operating Leases Lessee, Operating Leases [Text Block] Common stock outstanding (in shares) Common stock, beginning balance (in shares) Common stock, ending balance (in shares) Common Stock, Shares, Outstanding Less than one year Debt Securities, Available-for-Sale, Amortized Cost, Maturity, Allocated and Single Maturity Date, Remainder of Fiscal Year Operating lease liabilities, noncurrent, balance sheet line item Operating Lease, Liability, Noncurrent, Statement of Financial Position [Extensible Enumeration] Sale of marketable securities Proceeds from Sale and Maturity of Marketable Securities Other long-term liabilities Operating Lease, Liability, Noncurrent Collaborative Arrangement and Arrangement Other than Collaborative [Line Items] Collaborative Arrangement and Arrangement Other than Collaborative [Line Items] Research and Development Costs Research, Development, and Computer Software, Policy [Policy Text Block] Other assets Other Assets, Noncurrent Entity Tax Identification Number Entity Tax Identification Number Leases [Abstract] Leases [Abstract] Antidilutive Securities, Name [Domain] Antidilutive Securities, Name [Domain] Money market funds Money Market Funds [Member] Net cash used in operating activities Net Cash Provided by (Used in) Operating Activities Cash flows from operating activities: Net Cash Provided by (Used in) Operating Activities [Abstract] Treasury Stock Treasury Stock, Common [Member] Sublicensing fee Collaborative Arrangement, Rights and Obligations, Sublicensing Fees Collaborative Arrangement, Rights and Obligations, Sublicensing Fees Shares canceled (in shares) Investment Owned, Canceled, Shares Investment Owned, Canceled, Shares Statement, Equity Components [Axis] Equity Components [Axis] Award Timing Method Award Timing Method [Text Block] SAFE, discount rate SAFE, Discount Rate SAFE, Discount Rate Trading Arrangements, by Individual Trading Arrangements, by Individual [Table] Options, Vested (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested and Expected to Vest, Exercisable, Weighted Average Exercise Price Estimated Fair Value Total Debt Securities, Available-for-Sale Warrants, Weighted Average Exercise Price, Vested or expected to vest in the future (in dollars per share) Weighted Average Exercise Price, Warrants Vested And Expected To Vest Weighted Average Exercise Price, Warrants Vested And Expected To Vest Measurement Frequency [Axis] Measurement Frequency [Axis] Entity Common Stock, Shares Outstanding Entity Common Stock, Shares Outstanding Insider Trading Policies and Procedures [Line Items] Municipal debt securities US States and Political Subdivisions Debt Securities [Member] Use of Estimates Use of Estimates, Policy [Policy Text Block] Annual license maintenance fee Collaborative Arrangement, Rights and Obligations, Annual License Maintenance Fee Collaborative Arrangement, Rights and Obligations, Annual License Maintenance Fee Adjustment to Compensation, Amount Adjustment to Compensation Amount Options, Outstanding, Aggregate Intrinsic Value Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Intrinsic Value Compensation Amount Outstanding Recovery Compensation Amount Aggregate Change in Present Value of Accumulated Benefit for All Pension Plans Reported in Summary Compensation Table Aggregate Change in Present Value of Accumulated Benefit for All Pension Plans Reported in Summary Compensation Table [Member] Entity Small Business Entity Small Business Accrued Liabilities Accounts Payable and Accrued Liabilities Disclosure [Text Block] Company Selected Measure Amount Company Selected Measure Amount Tabular List, Table Tabular List [Table Text Block] Level 3 Fair Value, Inputs, Level 3 [Member] Share-based Compensation Arrangement by Share-based Payment Award [Line Items] Share-Based Compensation Arrangement by

Share-Based Payment Award [Line Items] Aggregate Grant Date Fair Value of Equity Award Amounts Reported in Summary Compensation Table Aggregate Grant Date Fair Value of Equity Award Amounts Reported in Summary Compensation Table [Member] Debt Securities, Available-for-sale [Line Items] Debt Securities, Available-for-Sale [Line Items] Accrued liabilities Total Accrued Liabilities, Current Antidilutive securities excluded from computation of earnings per share (in shares) Antidilutive Securities Excluded from Computation of Earnings Per Share, Amount Cash and cash equivalents at beginning of period Cash and cash equivalents at end of period Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents Amortization/accretion on marketable securities Accretion (Amortization) of Discounts and Premiums, Investments Unrecognized compensation cost Share-Based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Amount Tax withholding payments on net share settlement equity awards Payment, Tax Withholding, Share-Based Payment Arrangement Other comprehensive gain (loss): Other Comprehensive Income (Loss), Net of Tax [Abstract] Treasury stock (in shares) Treasury Stock, Common, Shares Forgone Recovery due to Disqualification of Tax Benefits, Amount Forgone Recovery due to Disqualification of Tax Benefits, Amount Product and Service [Domain] Product and Service [Domain] Stock options Share-Based Payment Arrangement, Option [Member] Schedule of Available-for-sale Securities [Table] Debt Securities, Available-for-Sale [Table] Vested (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Vested in Period, Weighted Average Grant Date Fair Value Depreciation Depreciation Fair Value Disclosures [Abstract] Fair Value Disclosures [Abstract] 2025 Lessee, Operating Lease, Liability, to be Paid, Year One License License [Member] Schedule of Antidilutive Securities Excluded from Computation of Earnings Per Share [Table] Antidilutive Security, Excluded EPS Calculation [Table] Comprehensive loss attributable to Lisata Therapeutics, Inc. common stockholders Comprehensive Income (Loss), Net of Tax, Attributable to Parent Technology Transfer Agreement [Abstract] Technology Transfer Agreement Warrants Warrants Warrant [Member] Security Exchange Name Security Exchange Name Potential milestone payments Collaborative Arrangement, Rights and Obligations, Maximum Aggregate Milestone Payments, Per Product Collaborative Arrangement, Rights and Obligations, Maximum Aggregate Milestone Payments, Per Product Schedule of Investments Classified by Contractual Maturity Date Investments Classified by Contractual Maturity Date [Table Text Block] Award Type [Axis] Award Type [Axis] Corporate debt securities Corporate Debt Securities [Member] Income Tax Holiday [Table] Income Tax, Holiday [Table] Options, Exercised (in dollars per share) Share-Based Compensation Arrangements by Share-Based Payment Award, Options, Exercises in Period, Weighted Average Exercise Price Warrants, Shares Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Nonvested, Number of Shares [Roll Forward] Property and equipment, net Property and equipment, net Property, Plant and Equipment, Net Total liabilities Liabilities Non-controlling interests Equity, Attributable to Noncontrolling Interest Common stock, par value (in usd per share) Common Stock, Par or Stated Value Per Share Forgone Recovery, Explanation of Impracticability Forgone Recovery, Explanation of Impracticability [Text Block] Schedule of Share-based Compensation Arrangements by Share-based Payment Award [Table] Schedule of Share-Based Compensation Arrangements by Share-Based Payment Award [Table] Foreign Currency Remeasurement Foreign Currency Transactions and Translations Policy [Policy Text Block] Expiration Date Trading Arrangement Expiration Date Cash flows from investing activities: Net Cash Provided by (Used in) Investing Activities [Abstract] Restricted Stock Units Share-Based Compensation Arrangement by Share-Based Payment Award, Non-Option Equity Instruments, Outstanding [Roll Forward] Investment owned (in shares) Investment Owned, Balance, Shares Shares held by third party (in shares) Shares Held by Third Party Shares Held by Third Party Operating lease liabilities â€” current Accrued liabilities Operating Lease, Liability, Current Total Shareholder Return Amount Total Shareholder Return Amount Common stock, shares issued (in shares) Common Stock, Shares, Issued Income tax incentive receivable Income Tax Incentive Receivable Income Tax Incentive Receivable Schedule of Restricted Stock Activity Nonvested Restricted Stock Shares Activity [Table Text Block] Entity [Domain] Entity [Domain] Equity Awards Adjustments, Footnote Equity Awards Adjustments, Footnote [Text Block] Computer equipment Computer equipment Computer Equipment [Member] Insider Trading Policies and Procedures Adopted Insider Trading Policies and Procedures Adopted [Flag] Accumulated depreciation Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment Property and equipment, gross Property, Plant and Equipment, Gross Proceeds from option exercises (in shares) Options, Exercised (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercises in Period Warrants, Granted (in shares) Warrants Granted Warrants Granted Named Executive Officers, Footnote Named Executive Officers, Footnote [Text Block] Research and development Research and Development Expense [Member] Stock Options, Weighted Average Exercise Price Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Exercise Price [Abstract] Common stock, shares authorized (in shares) Common Stock, Shares Authorized Basis of Presentation Basis of Accounting, Policy [Policy Text Block] Unrealized gain on marketable securities OCI, Debt Securities, Available-for-Sale, Gain (Loss), after Adjustment and Tax Diluted shares (in shares) Weighted Average Number of Shares Outstanding, Diluted Warrants Outstanding, Beginning of Period (in dollars per share) Warrants Outstanding, End of Period (in dollars per share) Weighted Average Exercise Price, Warrants Outstanding Weighted Average Exercise Price, Warrants Outstanding MNPI Disclosure Timed for Compensation Value MNPI Disclosure Timed for Compensation Value [Flag] Expected amortization, remainder of fiscal year Finite-Lived Intangible Asset, Expected Amortization, Remainder of Fiscal Year Less than one year Debt Securities, Available-for-Sale, Fair Value, Maturity, Allocated and Single Maturity Date, Remainder of Fiscal Year Total Lisata Therapeutics, Inc. stockholders' equity Equity, Attributable to Parent Operating Lease Liabilities: Operating Lease, Liability [Abstract] License Agreements Research Collaboration and License Agreement Collaborative Arrangement Disclosure [Text Block] Litigation Case [Axis] Litigation Case [Axis] Property and Equipment Property, Plant and Equipment Disclosure [Text Block] Investment income, net Investment Income, Net General and administrative Selling, General and Administrative Expense Recurring Fair Value, Recurring [Member] Investments in and Advances to Affiliates [Line Items] Investments in and Advances to Affiliates [Line Items] Sale of Stock, Name of Transaction [Domain] Sale of Stock [Domain] Right-of-Use Assets: Operating Lease, Right-Of-Use Asset [Abstract] Operating Lease, Right-Of-Use Asset Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Pension Adjustments Prior Service Cost Pension Adjustments Prior Service Cost [Member] Document Fiscal Period Focus Document Fiscal Period Focus All Executive Categories All Executive Categories [Member] Expected amortization, year two Finite-Lived Intangible Asset, Expected Amortization, Year Two Changed Peer Group, Footnote Changed Peer Group, Footnote [Text Block] Options, Outstanding, Weighted Average Remaining Contractual Term Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Remaining Contractual Term ASSETS Assets [Abstract] Warrants, Vested and expected to vest, Weighted Average Remaining Contractual Term Weighted Average Remaining Contractual Term, Warrants Vested and Expect to Vest Weighted Average Remaining Contractual Term, Warrants Vested and Expect to Vest Total other comprehensive gain (loss) Other Comprehensive Income (Loss), Net of Tax Document Type Document Type Value of shares issued Stock Issued During Period, Value, Restricted Stock Award, Gross Commercial paper Commercial Paper [Member] Pension Benefits Adjustments, Footnote Pension Benefits Adjustments, Footnote [Text Block] Total Shareholder Return Vs Peer Group Total Shareholder Return Vs Peer Group [Text Block] Number of shares issued (in shares) Stock Issued During Period, Shares, Restricted Stock Award, Gross Software Computer Software, Intangible Asset [Member] Purchase of marketable securities Payments to Acquire Marketable Securities Exclusive License and Collaboration Agreement Exclusive License and Collaboration Agreement [Member] Exclusive License and Collaboration Agreement Vested (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Vested in Period Cost Debt Securities, Available-for-Sale, Amortized Cost Total Lisata Therapeutics, Inc. Stockholders' Equity Parent [Member] Operating loss carryforwards, post acquisition Operating Loss Carryforwards, Post Acquisition Operating Loss Carryforwards, Post Acquisition Maximum Maximum [Member] Amortization of intangible assets Amortization of Intangible Assets Debt Securities, Available-for-sale [Abstract] Debt Securities, Available-for-Sale [Abstract] Contract with customer, liability Contract with Customer, Liability Equity Valuation Assumption Difference, Footnote Equity Valuation Assumption Difference, Footnote [Text Block] Furniture and fixtures Furniture and Fixtures [Member] Acquired license - intangible, net Finite-Lived Intangible Assets, Net Antidilutive Securities [Axis] Antidilutive Securities [Axis] Accounts payable Accounts Payable, Current Accounting Policies [Abstract] Accounting Policies [Abstract] Liabilities Liabilities [Abstract] Warrants Outstanding, Aggregate Intrinsic Value Aggregate Intrinsic Value, Warrants Outstanding Aggregate Intrinsic Value, Warrants Outstanding Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Table] Fair Value, Liabilities Measured on Recurring Basis, Unobservable Input Reconciliation [Table] Leasehold improvements Leasehold Improvements [Member] Options, Expired (in dollars per share) Share-Based Compensation Arrangements by Share-Based Payment Award, Options, Expirations in Period, Weighted Average Exercise Price Schedule of Fair Value of Share-based Compensation Awards Schedule of Share-Based Payment Award, Stock Options, Valuation Assumptions [Table Text Block] Current Fiscal Year End Date Current Fiscal Year End Date Less: Amounts representing interest Lessee, Operating Lease, Liability, Undiscounted Excess Amount Statistical Measurement [Axis] Statistical Measurement [Axis] PEO Name PEO Name Collaborative Arrangement, Transaction with Party to Collaborative Arrangement Collaborative Arrangement, Transaction with Party to Collaborative Arrangement [Member] Non-Rule 10b5-1 Arrangement Terminated Non-Rule 10b5-1 Arrangement Terminated [Flag] Net loss before benefit from income taxes and noncontrolling interests Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest Non-PEO NEO Average Total Compensation Amount Non-PEO NEO Average Total Compensation Amount Award Type [Domain] Award Type [Domain] Name Outstanding Recovery, Individual Name Disaggregation of Revenue [Line Items] Disaggregation of Revenue [Line Items] Share-based compensation (in shares) Shares Issued, Shares, Share-Based Payment Arrangement, after Forfeiture Schedule of Antidilutive Securities Excluded from Computation of Earnings Per Share Schedule of Antidilutive Securities Excluded from Computation of Earnings Per Share [Table Text Block] Compensation Actually Paid vs. Company Selected Measure Compensation Actually Paid vs. Company Selected Measure [Text Block] ATM Agreement At The Market Offering Agreement [Member] At The Market Offering Agreement Non-PEO NEO Non-PEO NEO [Member] Intangible asset, useful life Finite-Lived Intangible Asset, Useful Life Marketable securities - available-for-sale Investments, Fair Value Disclosure Additional Paid-in Capital Additional Paid-in Capital [Member] Award Timing Predetermined Award Timing Predetermined [Flag] Warrants, Vested, Weighted Average Remaining Contractual Term weighted Average Remaining Contractual Term, Warrants Vested weighted Average Remaining Contractual Term, Warrants Vested Class of Stock [Line Items] Class of Stock [Line Items] Investment, Name [Axis] Investment, Name [Axis] Warrants, Outstanding, Beginning of Period (in shares) Warrants, Outstanding, End of Period (in shares) Common Stock Warrants, Shares Common Stock Warrants, Shares Lisata Therapeutics, Inc. common stockholders - diluted (in usd per share) Earnings Per Share, Diluted Counterparty Name [Domain] Counterparty Name [Domain] Revenue Recognition Revenue from Contract with Customer [Policy Text Block] Name Measure Name State State and Local Jurisdiction [Member] Entity Interactive Data Current Entity Interactive Data Current Tax Year 2023 Tax Year 2023 [Member] Restatement does not require Recovery Restatement Does Not Require Recovery [Text Block] Litigation settlement, first milestone payment Litigation Settlement, Milestone Payment Litigation Settlement, Milestone Payment Total Cash, Cash Equivalents, and Short-Term Investments Intangible Assets Intangible Assets, Finite-Lived, Policy [Policy Text Block] Preferred stock, shares issued (in shares) Preferred Stock, Shares Issued NOL annual limitation Net Carryforward Operating Loss Carryforward Annual Limitation Net Carryforward Operating Loss Carryforward Annual Limitation Warrants, Vested, Aggregate Intrinsic Value Aggregate Intrinsic Value, Warrants Vested Aggregate Intrinsic Value, Warrants Vested Disaggregation of Revenue [Table] Disaggregation of Revenue [Table] Statement of Financial Position [Abstract] Statement of Financial Position [Abstract] Treasury bills US Treasury Bill Securities [Member] Net loss Net loss Net Income (Loss), Including Portion Attributable to Noncontrolling Interest Basic and diluted loss per share EPS [Abstract] EPS Benefit from income taxes Income Tax

Expense (Benefit) Other income (expense): Nonoperating Income (Expense) [Abstract] Warrants, Weighted Average Contractual Term and Intrinsic Value Warrants Other Disclosures [Abstract] Warrants Other Disclosures Expected weighted-average period in years of compensation cost to be recognized Share-Based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Period for Recognition Revenue excluding taxes Revenue from Contract with Customer, Excluding Assessed Tax Total other income Nonoperating Income (Expense) Statement of Comprehensive Income [Abstract] Statement of Comprehensive Income [Abstract] New York New York State Division of Taxation and Finance [Member] Cash equivalents Cash Equivalents, at Carrying Value Stock Options Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested and Expected to Vest [Abstract] Effective income tax rate reconciliation Effective Income Tax Rate Reconciliation, Percent Net cash provided by investing activities Net Cash Provided by (Used in) Investing Activities Operating loss Operating Income (Loss) Income Tax Authority [Axis] Income Tax Jurisdiction [Axis] Research and development Research and Development Expense (Excluding Acquired in Process Cost) Total liabilities, non-controlling interests and stockholders' equity Liabilities and Equity Rule 10b5-1 Arrangement Terminated Rule 10b5-1 Arrangement Terminated [Flag] All Adjustments to Compensation All Adjustments to Compensation [Member] Salaries, employee benefits and related taxes Employee-related Liabilities, Current Fair Value Hierarchy and NAV [Axis] Fair Value Hierarchy and NAV [Axis] Marketable Securities Marketable Securities, Policy [Policy Text Block] Prepaid and other current assets Increase (Decrease) in Prepaid Expense and Other Assets Additional paid-in capital Additional Paid in Capital Collaborative Arrangement and Arrangement Other than Collaborative [Table] Collaborative Arrangement and Arrangement Other than Collaborative [Table] Tax Credit Carryforward [Axis] Tax Credit Carryforward [Axis] Commitments and Contingencies Disclosure [Abstract] Commitments and Contingencies Disclosure [Abstract] Legal Entity [Axis] Legal Entity [Axis] Technology Transfer Agreement Technology Transfer Agreement [Text Block] Technology Transfer Agreement Underlying Security Market Price Change Underlying Security Market Price Change, Percent Tax Credit Carryforward, Name [Domain] Tax Credit Carryforward, Name [Domain] Individual: Individual [Axis] Common stock, value, outstanding Common Stock, Value, Outstanding Accumulated Other Comprehensive Loss AOCI Attributable to Parent [Member] Options, Forfeited (in dollars per share) Share-Based Compensation Arrangements by Share-Based Payment Award, Options, Forfeitures in Period, Weighted Average Exercise Price Product and Service [Axis] Product and Service [Axis] Entity Address, State or Province Entity Address, State or Province Property, Plant and Equipment [Line Items] Property, Plant and Equipment [Line Items] Statement [Line Items] Statement [Line Items] Erroneous Compensation Analysis Erroneous Compensation Analysis [Text Block] Litigation settlement, future milestone payments Litigation Settlement, Future Milestone Payments, Percent Litigation Settlement, Future Milestone Payments, Percent Operating Expenses: Operating Expenses [Abstract] Schedule of Property, Plant and Equipment Property, Plant and Equipment [Table Text Block] Compensation Actually Paid vs. Total Shareholder Return Compensation Actually Paid vs. Total Shareholder Return [Text Block] Financial Instruments [Domain] Financial Instruments [Domain] Shares issued under license agreement (in shares) Shares Issued Under License Agreement Shares Issued Under License Agreement Sale of stock available for sale Sale of Stock Available for Sale Sale of Stock Available for Sale Beginning balance (in dollars per share) Ending balance (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Nonvested, Weighted Average Grant Date Fair Value LIABILITIES, NON-CONTROLLING INTERESTS AND STOCKHOLDERS' EQUITY Liabilities and Equity [Abstract] Minimum Minimum [Member] Restatement Determination Date Restatement Determination Date Options, Vested and expected to vest (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested and Expected to Vest, Outstanding, Number Royalty Royalty [Member] Adoption Date Trading Arrangement Adoption Date Pay vs Performance Disclosure Pay vs Performance Disclosure [Table] Annual license maintenance fee, year seven Collaborative Arrangement, Rights and Obligations, Annual License Maintenance Fee Starting at Year Seven Collaborative Arrangement, Rights and Obligations, Annual License Maintenance Fee Starting at Year Seven Schedule of Available-for-sale Securities Reconciliation Schedule of Available-for-Sale Securities Reconciliation [Table Text Block] SAFE, valuation cap SAFE, Valuation Cap SAFE, Valuation Cap Loss on sale of NOL Loss On Sale of NOL Loss On Sale of NOL Proceeds from sale of NOLs, gross Proceeds From Sale Of Net Operating Losses, NJEDA Program, Gross Proceeds From Sale Of Net Operating Losses, NJEDA Program, Gross Property, Plant and Equipment [Table] Property, Plant and Equipment [Table] Options, Outstanding. Beginning of Period (in dollars per share) Options, Outstanding, End of Period (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Exercise Price Right-of-use assets Operating Lease, Right-of-Use Asset Erroneously Awarded Compensation Recovery Erroneously Awarded Compensation Recovery [Table] Options, Outstanding, Beginning of Period (in shares) Options, Outstanding, End of Period (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Number Warrants, Exercised (in dollars per share) Weighted Average Exercise Price, Warrants Exercised Weighted Average Exercise Price, Warrants Exercised Change in Fair Value as of Vesting Date of Prior Year Equity Awards Vested in Covered Year Change in Fair Value as of Vesting Date of Prior Year Equity Awards Vested in Covered Year [Member] Tax Period [Axis] Tax Period [Axis] Schedule of Total Compensation Cost Related to Nonvested Awards Disclosure of Share-Based Compensation Arrangements by Share-Based Payment Award [Table Text Block] Property, Plant and Equipment [Abstract] Property, Plant and Equipment [Abstract] Exercise Price Award Exercise Price Income (Loss) Per Share Earnings Per Share [Text Block] Arrangement Duration Trading Arrangement Duration Net operating loss carryforwards Operating Loss Carryforwards Proceeds from option exercises Stock Issued During Period, Value, Stock Options Exercised Research tax credit rate Effective Income Tax Rate Reconciliation, Tax Credit, Research, Percent Warrants, Expired (in shares) Warrants Expired Warrants Expired Stockholders' Equity Equity, Attributable to Parent [Abstract] Weighted average estimated fair value (in dollars per share) Granted (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Grants in Period, Weighted Average Grant Date Fair Value Warrants, Exercised (in shares) Warrants Exercised Warrants Exercised Federal Domestic Tax Jurisdiction [Member] Peer Group Issuers, Footnote Peer Group Issuers, Footnote [Text Block] Material Terms of Trading Arrangement Material Terms of Trading Arrangement [Text Block] Impilo Impilo [Member] Impilo All Individuals All Individuals [Member] PEO PEO [Member] Income Tax Disclosure [Abstract] Income Tax Disclosure [Abstract] Name Trading Arrangement, Individual Name Other expense, net Other Nonoperating Income (Expense) Royalties, net of sales Collaborative Arrangement, Rights and Obligations, Royalties Net of Sales Collaborative Arrangement, Rights and Obligations, Royalties Net of Sales Intangible assets, net Intangible Assets, Net (Excluding Goodwill) Statement of Stockholders' Equity [Abstract] Statement of Stockholders' Equity [Abstract] Long-Lived Tangible Asset [Axis] Long-Lived Tangible Asset [Axis] Warrants, Vested (in shares) Warrants, Vested Warrants, Vested Gross Unrealized Gains Debt Securities, Available-for-Sale, Accumulated Gross Unrealized Gain, before Tax Loss from equity method investment Income (Loss) from Equity Method Investments Treasury stock, at cost; 738 shares at September 30, 2024 and December 31, 2023 Treasury Stock, Common, Value Options, Vested (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested and Expected to Vest, Exercisable, Number Lingmed Limited Lingmed Limited [Member] Lingmed Limited Awards Close in Time to MNPI Disclosures, Table Awards Close in Time to MNPI Disclosures [Table Text Block] The Business The Business [Text Block] The Business [Text Block] Options, Vested, Weighted Average Remaining Contractual Term Options, Vested, Weighted Average Remaining Contractual Term Options, Vested, Weighted Average Remaining Contractual Term Prior Year End Fair Value of Equity Awards Granted in Any Prior Year that Fail to Meet Applicable Vesting Conditions During Covered Year Prior Year End Fair Value of Equity Awards Granted in Any Prior Year that Fail to Meet Applicable Vesting Conditions During Covered Year [Member] Cash equivalents Cash and Cash Equivalents, Fair Value Disclosure Greater than one year Debt Securities, Available-for-Sale, Maturity, Allocated and Single Maturity Date, Rolling after One Through Five Years, Fair Value Aggregate Erroneous Compensation Amount Aggregate Erroneous Compensation Amount Available-for-Sale-Securities Cash, Cash Equivalents, and Marketable Securities [Text Block] Local Phone Number Local Phone Number Aggregate Erroneous Compensation Not Yet Determined Aggregate Erroneous Compensation Not Yet Determined [Text Block] Total operating expenses Operating Expenses Stock Options, Weighted Average Contractual Term and Intrinsic Value Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Additional Disclosures [Abstract] Other assets Increase (Decrease) in Other Operating Assets Changes in operating assets and liabilities: Increase (Decrease) in Operating Capital [Abstract] Litigation settlement, payment term Litigation Settlement, Payment Term Litigation Settlement, Payment Term PEO Total Compensation Amount PEO Total Compensation Amount Long-Lived Tangible Asset [Domain] Long-Lived Tangible Asset [Domain] Schedule of Accrued Liabilities Schedule of Accrued Liabilities [Table Text Block] Income Statement Location [Axis] Statement of Income Location, Balance [Axis] Options, Vested and expected to vest (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested and Expected to Vest, Outstanding, Weighted Average Exercise Price Cash and Cash Equivalents Cash and Cash Equivalents, Policy [Policy Text Block] Contingencies Commitments and Contingencies Disclosure [Text Block] Common Stock Common Stock [Member] Measure: Measure [Axis] Operating Loss Carryforwards [Table] Operating Loss Carryforwards [Table] Forgone Recovery due to Expense of Enforcement, Amount Forgone Recovery due to Expense of Enforcement, Amount Net proceeds from issuances of common stock (in shares) Stock issued (in shares) Stock Issued During Period, Shares, New Issues CEND CEND [Member] CEND Options, Granted (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Grants in Period, Net of Forfeitures Entity Emerging Growth Company Entity Emerging Growth Company Right-of-use assets, balance sheet line item Operating Lease, Right-of-Use Asset, Statement of Financial Position [Extensible Enumeration] Entity Central Index Key Entity Central Index Key General and administrative General and Administrative Expense [Member] Accrued Liabilities [Abstract] Accrued Liabilities [Abstract] Non-GAAP Measure Description Non-GAAP Measure Description [Text Block] Non-PEO NEO Average Compensation Actually Paid Amount Non-PEO NEO Average Compensation Actually Paid Amount Warrants, Expired (in dollars per share) Weighted Average Exercise Price, Warrants Expired Weighted Average Exercise Price, Warrants Expired Stockholders' Equity Equity [Text Block] Award Timing, How MNPI Considered Award Timing, How MNPI Considered [Text Block] Equity Component [Domain] Equity Component [Domain] Financial Instrument [Axis] Financial Instrument [Axis] Warrants, Vested and expected to vest, Aggregate Intrinsic Value Aggregate Intrinsic Value, Warrants Vested And Expected To Vest Aggregate Intrinsic Value, Warrants Vested And Expected To Vest Warrants, Forfeited (in shares) Warrants Canceled Warrants Canceled Additional 402(v) Disclosure Additional 402(v) Disclosure [Text Block] Percentage of sublicensing revenues Revenue, Performance Obligation, Percentage of Sublicensing Revenues Revenue, Performance Obligation, Percentage of Sublicensing Revenues Revenue, Performance Obligation, Percentage of Sublicensing Revenues Share-based compensation APIC, Share-Based Payment Arrangement, Increase for Cost Recognition Restricted Stock Restricted Stock [Member] Entity Shell Company Entity Shell Company Entity Incorporation, State or Country Code Entity Incorporation, State or Country Code Percentage of net sale Revenue, Performance Obligation, Percentage of Net Sale Revenue, Performance Obligation, Percentage of Net Sale Title Trading Arrangement, Individual Title Statement [Table] Statement [Table] Counterparty Name [Axis] Counterparty Name [Axis] Measurement Frequency [Domain] Measurement Frequency [Domain] Summary of Significant Accounting Policies Significant Accounting Policies [Text Block] Unrecognized tax benefits Unrecognized Tax Benefits City Area Code City Area Code Agency bonds Bonds [Member] Insider Trading Policies and Procedures Not Adopted Insider Trading Policies and Procedures Not Adopted [Text Block] Level 1 Fair value, Inputs, Level 1 [Member] Cumulative translation adjustment arising during the period Foreign currency translation adjustment Other Comprehensive Income (Loss), Foreign Currency Transaction and Translation Adjustment, Net of Tax Total current assets Assets, Current Statement of Cash Flows [Abstract] Statement of Cash Flows [Abstract] Tax Period [Domain] Tax Period [Domain] Variable consideration amounts, milestones Revenue, Remaining Performance Obligation, Variable Consideration Amount Revenue, Remaining Performance Obligation, Variable Consideration Amount Marketable securities Marketable securities Marketable Securities Fair value market of tax NOLs Fair Value Market of Tax NOLs Fair Value Market of Tax NOLs Weighted average estimated fair value of

shares granted Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Grants in Period, Weighted Average Grant Date Fair Value Weighted Average Grant-Date Fair Value Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Nonvested, Weighted Average Grant Date Fair Value [Abstract] Income Taxes Income Tax Disclosure [Text Block] Earnings Per Share [Abstract] Earnings Per Share [Abstract] Aggregate offering amount authorized per agreement Sale Of Stock, Aggregate Offering Amount Authorized Per Agreement Sale Of Stock, Aggregate Offering Amount Authorized Per Agreement Equity [Abstract] Equity [Abstract] Less - net income (loss) attributable to noncontrolling interests Income (Loss) from Continuing Operations, Net of Tax, Attributable to Noncontrolling Interest Estimated Fair Value Debt Securities, Available-for-Sale, Fair Value, Fiscal Year Maturity [Abstract] Accumulated deficit Retained Earnings (Accumulated Deficit) In-process Research and Development Expense In Process Research and Development, Policy [Policy Text Block] Accounts payable, accrued liabilities and other liabilities Increase Decrease In Accounts Payable Accrued Expenses And Other Liabilities Increase Decrease In Accounts Payable Accrued Expenses And Other Liabilities Litigation settlement, amount awarded to other party Litigation Settlement, Amount Awarded to Other Party Outstanding stock threshold Outstanding Stock Threshold Outstanding Stock Threshold Net operating loss carryforwards, prior to write down Operating Loss Carryforwards, Before Write Down Operating Loss Carryforwards, Before Write Down Organization, Consolidation and Presentation of Financial Statements [Abstract] Organization, Consolidation and Presentation of Financial Statements [Abstract] Aggregate Available Trading Arrangement, Securities Aggregate Available Amount Equity Awards Adjustments Equity Awards Adjustments [Member] Weighted average discount rate for operating leases (percent) Operating Lease, Weighted Average Discount Rate, Percent Total Operating Lease Liabilities Present value of lease liabilities Operating Lease, Liability Net cash (used in) provided by financing activities Net Cash Provided by (Used in) Financing Activities Underlying Securities Award Underlying Securities Amount Warrants, Weighted Average Exercise Price Warrants Weighted Average Exercise Price [Roll Forward] Warrants Weighted Average Exercise Price [Roll Forward] Operating Loss Carryforwards [Line Items] Operating Loss Carryforwards [Line Items] Amendment Flag Amendment Flag Entity Registrant Name Entity Registrant Name Loss on disposal of fixed assets Gain (Loss) on Disposition of Property Plant Equipment Adjustment to Non-PEO NEO Compensation Footnote Adjustment to Non-PEO NEO Compensation Footnote [Text Block] Stock Appreciation Rights (SARs) Stock Appreciation Rights (SARs) [Member] Fair Value as of Grant Date Award Grant Date Fair Value Options, Vested and expected to vest, Aggregate Intrinsic Value Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested and Expected to Vest, Outstanding, Aggregate Intrinsic Value Level 2 Fair Value, Inputs, Level 2 [Member] Fair Value, Measurements, Fair Value Hierarchy [Domain] Fair Value Hierarchy and NAV [Domain] Recovery of Erroneously Awarded Compensation Disclosure [Line Items] Net proceeds from issuances of common stock Stock Issued During Period, Value, New Issues Milestones, Royalties Collaborative Arrangement, Accounting Policy [Policy Text Block] Accounting & tax consulting liabilities Accrued Grant Funding Accrued Grant Funding Entity Address, Postal Zip Code Entity Address, Postal Zip Code Collaborative Arrangement and Arrangement Other than Collaborative [Axis] Collaborative Arrangement and Arrangement Other than Collaborative [Axis] Schedule Share-based Compensation Expense Share-Based Payment Arrangement, Expensed and Capitalized, Amount [Table Text Block] Principles of Consolidation Consolidation, Policy [Policy Text Block] Restatement Determination Date: Restatement Determination Date [Axis] Collaborative Arrangement and Arrangement Other than Collaborative [Domain] Collaborative Arrangement and Arrangement Other than Collaborative [Domain] Title of 12(b) Security Title of 12(b) Security Common stock, \$0.001 par value, authorized 500,000,000 shares; issued 8,320,338 and 8,150,635 shares at September 30, 2024 and December 31, 2023, respectively; and outstanding, 8,319,600 and 8,149,897 shares at September 30, 2024 and December 31, 2023, respectively Common Stock, Value, Issued Share-based Payment Arrangement [Abstract] Share-Based Payment Arrangement [Abstract] Income Tax Authority, Name [Domain] Income Tax Authority, Name [Domain] Greater than one year Debt Securities, Available-for-Sale, Maturity, Allocated and Single Maturity Date, Rolling after One Through Five Years, Amortized Cost Cash and cash equivalents Cash and Cash Equivalents, at Carrying Value Schedule of Investments [Table] Schedule of Investments [Table] Year-over-Year Change in Fair Value of Equity Awards Granted in Prior Years That are Outstanding and Unvested Year-over-Year Change in Fair Value of Equity Awards Granted in Prior Years That are Outstanding and Unvested [Member] Warrants, Forfeited (in dollars per share) Weighted Average Exercise Price, Warrants Canceled Weighted Average Exercise Price, Warrants Canceled Options, Vested, Aggregate Intrinsic Value Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested and Expected to Vest, Exercisable, Aggregate Intrinsic Value Warrants, Granted (in dollars per share) Weighted Average Exercise Price, Warrants Granted Weighted Average Exercise Price, Warrants Granted Sanford Burnham Prebys Sanford Burnham Prebys [Member] Sanford Burnham Prebys Forfeited (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Forfeitures, Weighted Average Grant Date Fair Value Warrants, Outstanding, Weighted Average Remaining Contractual Term Weighted Average Remaining Contractual Term Warrant Outstanding Weighted Average Remaining Contractual Term Warrant Outstanding Cash flows from financing activities: Net Cash Provided by (Used in) Financing Activities [Abstract] Year-end Fair Value of Equity Awards Granted in Covered Year that are Outstanding and Unvested Year-end Fair Value of Equity Awards Granted in Covered Year that are Outstanding and Unvested [Member] Operating lease liabilities, current, balance sheet line item Operating Lease, Liability, Current, Statement of Financial Position [Extensible Enumeration] Useful life Property, Plant and Equipment, Useful Life Stock Options, Shares Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding [Roll Forward] Depreciation and amortization Depreciation, Depletion and Amortization, Nonproduction Clinical and R&D related liabilities Clinical and R&D Related Liabilities Clinical and R&D Related Liabilities Lisata Therapeutics, Inc. common stockholders- basic (in usd per share) Earnings Per Share, Basic Net proceeds from issuance of common stock Proceeds from Issuance of Common Stock Income Tax Holiday [Line Items] Income Tax Holiday [Line Items] Adjustment To PEO Compensation, Footnote Adjustment To PEO Compensation, Footnote [Text Block] Award Timing MNPI Disclosure Award Timing MNPI Disclosure [Text Block] Aggregate Pension Adjustments Service Cost Aggregate Pension Adjustments Service Cost [Member] Property and Equipment Property, Plant and Equipment, Policy [Policy Text Block] Compensation Actually Paid vs. Other Measure Compensation Actually Paid vs. Other Measure [Text Block] Schedule of Stock by Class [Table] Stock, Class of Stock [Table] Total current liabilities Liabilities, Current Vesting Date Fair Value of Equity Awards Granted and Vested in Covered Year Vesting Date Fair Value of Equity Awards Granted and Vested in Covered Year [Member] Weighted average common shares outstanding Weighted Average Number of Shares Outstanding, Diluted [Abstract] Total assets Assets Concentration of Risks Concentration Risk, Credit Risk, Policy [Policy Text Block] Expected amortization, year one Finite-Lived Intangible Asset, Expected Amortization, Year One Granted (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Grants in Period Schedule of Assets Measured at Fair Value on Recurring Basis Fair Value, Assets Measured on Recurring Basis [Table Text Block] Share-based compensation Issuance of Stock and Warrants for Services or Claims Other long-term liabilities Other Liabilities, Noncurrent Forgone Recovery due to Violation of Home Country Law, Amount Forgone Recovery due to Violation of Home Country Law, Amount Commitments and Contingencies (Note 13) Commitments and Contingencies Share-Based Compensation Share-Based Payment Arrangement [Policy Text Block] Termination Date Trading Arrangement Termination Date Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Proceeds from income tax refund, foreign Proceeds from Income Tax Refund, Foreign Share-Based Compensation Share-Based Payment Arrangement [Text Block] Entity Address, City or Town Entity Address, City or Town Leases Lessee, Leases [Policy Text Block] Schedule of Stock Option and Warrants Activity Share-Based Payment Arrangement, Option, Activity [Table Text Block] Total share-based compensation expense Share-Based Payment Arrangement, Expense Revenue from collaborative arrangement Revenue from contract Revenue from Collaborative Arrangement, Excluding Revenue from Contract with Customer Net loss attributable to Lisata Therapeutics, Inc. common stockholders Net Income (Loss) Attributable to Parent Net Income (Loss) Attributable to Parent Trading Arrangement: Trading Arrangement [Axis] Options, Granted (in dollars per share) Share-Based Compensation Arrangements by Share-Based Payment Award, Options, Grants in Period, Weighted Average Exercise Price Pay vs Performance Disclosure, Table Pay vs Performance [Table Text Block] Loss Contingencies [Table] Loss Contingencies [Table] Forfeited (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Forfeited in Period Equity Awards Adjustments, Excluding Value Reported in Compensation Table Equity Awards Adjustments, Excluding Value Reported in the Compensation Table [Member] Dividends or Other Earnings Paid on Equity Awards not Otherwise Reflected in Total Compensation for Covered Year Dividends or Other Earnings Paid on Equity Awards not Otherwise Reflected in Total Compensation for Covered Year [Member] Foreign Tax Authority Foreign Tax Jurisdiction [Member] Entity File Number Entity File Number Operating Leases Finance Lease, Liability, to be Paid, Fiscal Year Maturity [Abstract] Proceeds from sale of NOLs Proceeds From Sale of NOLs Proceeds From Sale of NOLs Australia Research and Development Tax Incentive Research and Development Tax Incentive [Text Block] Research and Development Tax Incentive Document Fiscal Year Focus Document Fiscal Year Focus Non- Controlling Interest in Subsidiary Noncontrolling Interest [Member] Income Statement [Abstract] Income Statement [Abstract] Entity Address, Address Line One Entity Address, Address Line One Effect of exchange rate changes on cash Effect of Exchange Rate on Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Continuing Operations Other Other Accrued Liabilities, Current Assets, fair value disclosure Assets, Fair Value Disclosure Name Forgone Recovery, Individual Name 2024 Lessee, Operating Lease, Liability, to be Paid, Remainder of Fiscal Year Weighted average remaining lease term for operating leases (in years) Operating Lease, Weighted Average Remaining Lease Term Document Period End Date Document Period End Date Sale of Stock [Axis] Sale of Stock [Axis] Award Timing MNPI Considered Award Timing MNPI Considered [Flag] Total lease payments Lessee, Operating Lease, Liability, to be Paid Beginning balance (in shares) Ending balance (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Nonvested, Number Options, Expired (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Expirations in Period Insider Trading Arrangements [Line Items] New Jersey New Jersey Division of Taxation [Member] Outstanding Aggregate Erroneous Compensation Amount Outstanding Aggregate Erroneous Compensation Amount PEO Actually Paid Compensation Amount PEO Actually Paid Compensation Amount Amortized Cost Debt Securities, Available-for-Sale, Amortized Cost, Fiscal Year Maturity [Abstract] Schedule of Marketable Securities Marketable Securities [Table Text Block] Adjustment to Compensation: Adjustment to Compensation [Axis] Prepaid and other current assets Prepaid Expense and Other Assets, Current Document Transition Report Document Transition Report Document Quarterly Report Document Quarterly Report Investment in Impilo Therapeutics Payments to acquire Impilo SAFE Payments to Acquire Other Investments Litigation Case [Domain] Litigation Case [Domain] Accumulated other comprehensive loss Accumulated Other Comprehensive Income (Loss), Net of Tax Entity Current Reporting Status Entity Current Reporting Status Accumulated Deficit Retained Earnings [Member] Qilu Qilu [Member] Qilu Pension Adjustments Service Cost Pension Adjustments Service Cost [Member] Income Tax Authority, Name [Axis] Income Tax Authority, Name [Axis] Basic shares (in shares) Weighted Average Number of Shares Outstanding, Basic Stock Price or TSR Estimation Method Stock Price or TSR Estimation Method [Text Block] Schedule of Operating Lease Liabilities and Right-of-Use Assets on Balance Sheet Lessee, Operating Lease, Balance Sheet Presentation [Table Text Block] Lessee, Operating Lease, Balance Sheet Presentation [Table Text Block] Total equity Beginning balance Ending balance Equity, Including Portion Attributable to Noncontrolling Interest Restricted stock units Restricted Stock Units (RSUs) [Member] Treasury Stock Stockholders' Equity, Policy [Policy Text Block] Increase (Decrease) in Stockholders' Equity [Roll Forward] Increase (Decrease) in Stockholders' Equity [Roll Forward] Executive Category: Executive Category [Axis] Name Awards Close in Time to MNPI Disclosures, Individual Name Options, Forfeited (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Forfeitures in Period Entity Filer Category Entity Filer

[illegible]

`I<P>#H$J]>P'RO<S3HOQV.:1.#KQM<H>-<6<%ZZ369CS\UW!.BLAQ M2/FNFB9,9<3ZUTN%C<57DJ.*5G:[KK>WD79>UJ3?0@ \ VH/>>[7,P:XH M< CQGXB&U\P\CZ+8H\N;VZDMCEB!<.GRNY.[J217T?Q=I(0AW)]2A[K,PS]< MOXZT4-4~1^6Z-S#.L-PL:<R9B4;3M\SAW<033T(KR.;715\K-SFGI+EMIVO+M)S591GU=S-VNMCC[K,KOV]/CIXR/[7]1[G% ? E].9Z3>OZ7=11R&+?>I<@N M9F)AB! VGC*V#N/U1K)>_=<QGX& #QAN4GBGI/QP+XPU$U/HPS">QS"V.,MSQ8/N*PR.>>I6:NX1;2R<*E>4NJ1UGQ@ X)H^)/> A[\0\AYXZU;6?%V MB/%++.;?9M;W#[G5"]L8W+AE+9VG.5SSQ@^ ^?% QJXI^)! ,CQ^K7C;1;I0 M?%;:=#I-JMJE)<!.B7D2B8(XIVR*VQ)?@8RQ Z5]6 %GXX->?@GX"U+QA[XNV MLJ]? T.9YK1I0D9G<(JHHYSDL.!IGM7SK^U+U+7?#WOQQ 8!)>^ + "LMQ<.)>6T:MORW5N#6,4OD(?Y6!0;7(XRIK2GB\1BY495HWM->; R7J1QJ3J.+DNN P"A MR?>P1 _ .3.?0 &-US Z1Y5?//P;..4O.H?)C9K.W IQ%U=#?]?$? /DV MGQ+ -C=< <'I'95!\ !O E+SJ' .&60? I%=UZ* WG?X9?D; j^-C-' M(R:DFF M(?#?4)$:2.TT>=<E7J0MYQ?]^*Z3QA^P;A3OVJ "FH"?OQEXU M^Q^.-8M3J]<C*&FM&DAM+7C(4< MYQJUYUW?T RE:' P#8Q>&? 0K:JW '!O.Y."!6 _ 8KR ^E=M5GJI| E* MUX/.QB\ ^A6U>BX1IYG7Y5:& P C]J5>5NQJH \ !0#J2 9Q^9N! MD(GQ9KT JGZ9/M#00^V7+=>/@/JO P!IU.' 17Q=<^SI_P3AU?JIGX3RJ*>B>=<W<[F!(4G?%)EM)NYO'_P+M30/ MJAM(R MI2)(OF2) 9B/KB*3XUJ];L2LJ L'B'EZX77.FR1R00Z%.VN7%'G'M1NKWQ+HQQ%'THM'^SXA<)(RR _=*AR'SW)&,U^= A? MQW1O^~D7J1VH^&6.ZAX.\VD,U^NFZ?(R+'91R)&H* @2S.9$RSY"EFP,M+6E9UZE>IB7%4[13.;O: 5+N[#CSRK=N7OWOVNO^~>)/@JG7X47OCWP-XTU MR/5]$D(G:S.U;Z:<65'F"(T4<3(RLX;./OIZ&OKS @G?7])>/,W-I&E:EXE MN-Y1UC3;R;2i;^=BTMLR85D>V/R;9%4L>25R>22?F#!>@/_P'#O[_-FN M>*- GUB;Q/JM;6(QGHJQN)]JT' HJJ'K'R.O; '!'>U>S?&E' ^36;K L8K M0;7558N:Q&6^T(ZCYZ~/>I$?&J/>3O/G 8NW _\Z+<2 MUKKE/^'5' _="YX\[%V _/3A:5^M=<.> P^?&)6+ BGQ; P5H Y-9M? M^QBM/ 14j].G[-WP^>^]:7P-V>&Y?%I! "OPF)K&*..!KAM5O6F>>21H@ MZ!@HF5 68A2ORC)?TW _\H/^36;7 L8K3 %3UU? 3)MMXX-P :!KH@5 5MIKC4(D_B;J,N?R4#*KZD.(EALJQ4A7/H^VFYI&;IX=26]SWZ+;6/& P#P M3?)V[W2K343KMM.A]/MHF:&WUBUECS&7CRVU@6JRKO*1U)^<G !-P' + M7QF+HEZ2?)<Q&BO&B=6CWPA.263O%M[N];59O, BP/EVK&5!XR1U(>:_\ M!1R-)OVZ+ ".10Z!/I2LIZ$%N17[:I R#+O *XO_P"@FNK&XZK0AA\13LIS M6KLM;6T $NK6EI0G'=K4 -C _)% &[Q]K6K^> AKJNH3ZEHMCIIRZIJW.C.M+;?*3Q1DGAHYB";T4QDBWJ"/ M?/I6A' .&7AG TVVMJ P $> _\DX+Q M; V*/O Z5VU6?VG0^4K7@ _>+&PS_Z5U.98G6Y5.Y\^AK9O*W8]- X M+> _BS3?>"OS4!"!QDGX9?&3AO/^Q(X)8ZJK/8+&XTVDC^>JML8MB JL+[LVN^N.^5O^"R (L "W KU&# - @Kt XOZ1> W.P2IL+>QOUF3PH=RV MP<^7%:.RR#Z$;$/MFO(YU,#A(2VUK7?&VL:T.K.EZJ;-K/36AVB PQO^(P=&.68RCT^3ZU[%\1 M^~:/I/WPE73G9% %S6?#2:B[QVK:C<6LOE9 "V"8NP(R? <->HKV*F(HTL$A* MHW!;!)IMJG;[%H-G' MX<V?>%Y-BH G(PDL;j(E7&K*!! ~?%WC3 @E+V7 AZUQJ @KOJ?B$V+U @ MPBSFEL+J) <-(I4'CIOYUQ83$4%1C1HUO923>Z+&72_RJ /&6JW?&Y-C3;!=1L=0U!S!)#S(F12-Q)&UATP M!Y9K4BV? !7Z.SR'PV06Z=CZM8(% _D?G6N%> PN)Q<_.35^5RT6E+]JGSTZ MDXMOM<^J$T>P_R_XJ LA^FJMj7D4WL=I!)/ISW?j(1)>?7I^C&*R/94WL<@EO MP.'*0?V< V/I!<-%MK/Q0^(WCV MK6:[DM.;9H?M$]JR2@%R@)"10j6'A5& M.A@ H7GZO X*P';?O LJk7/&RMD*?FV**<*.9 X_*+2+>X5^%:HP9&N\AAT*(0)DK3F17[+=% ^QM<*L$*"(7$@/Q AD9^V0+&IAR%^@M] P3A B-MX^% [2>M ;!6[:233'-):OILDS?>W]]SVA*V7(24-@=A2> =M@K#/V6+>.U_9E^$R1*$4+<+<@?WFM/VB_B23^?> FY^S: REB1?2C1XG_E M>5RTL+&14L50FER13<5;UR$S=2-2^V6Q15 PAI: 0\5Q U^=0A7P _E^ <.;K M&N&$&E=6LABED-QYJ<=%JKECOVWWGQU@.(XW U=6 Xi<^X^A (VF^H.M9E^<C M/FI=3B(;?+.!G;Y83S$4MQNOPD=<I7@7!>W@N#5 P#@H-'IOB.^FT 0/$Q MHR27BDIK>T= (>K5)+&'RE)6R>.@YKZ8_X<@_U_Z3?7^=M P#&JTYZ>?"PU M!0J^SYE=VC>[>]FUAW5"GTK7UVN,X M->(?47B'X5>;Z;U>?>#1N M["ZO"R;KK%+# (Y.6;).LFTG)PY<*<17SWXB\060[];7BP'5\UQX\ M#Z7>7EMI5CJH6";&7RDB3$:I M_BQ_XUZUL9[6ZTIKRVL;04= (GC$J0+*YYEPKIX2YRS'#!B20!S64<1A*6.J25X;?A2X[T^Q-A/B4^F(I+W%QKUTOZ_%2 MN#!^4G1N/T3TW[9_9MI_'D :*_3[1FSY7F;1NV9YVYSC/*_%M'XH? 3X] L$G3O$EOXG;3]+N+L6!6Y+&J2D.W.;. #.LZ=.#LVY>+H3[FWWOIH8K]>HKJ^P^J86 M3G3W~:^ITAA=-WBW?,W[>W]+NI?M0?>W2M.A.090>]] (@J;JTFOY#&8F4! M&6!L1GYZ=8Q7TS144'TV4CS[I4$.E)Q9X0_9:*M^P7XE^VN3Z+& X MC.1H(M)FBO7>W^S-<13XDWC&2RK(VZ)^.=.5]+T5U5.=5JTYTW:TGS/U+E6E).+Z MNY(\ MQ?L4_$'JH?X]^&/&A.;1HJ(TW2;6RF74+MXI?;CNKB5MJB-@1ME7O MUSTU>=\> @_I Q^<?>B/P)J)=8V^<QJ0JW<2AF@&E0MBH?Z@>.BDC(R,C(SFO0 M**MB_K2C2C>WLIJA_CJ)*Y'H?2L?L6_M?'XF:~];>XNL8>2;U:WFKV^GZ MOJ)JFNK=94,V7J(WM&NW[H]X!).ID=U^W^Q^Q^0 VF/BBM7+PA-HL>GV6BI MHU!*>],.$TAPAC;(Q.O.26006BNMNYM/B;K$67,E;S7ZQU/GY^ISOQ$!<: M1\4? VN>$M>@-QI&L6KVEPJD[@K#AE)!PRG**>Q -?F?# P3Q_-:! BK4T^ M$WCV*/1;[Y3>6>J2:]@R%\^+!&]/?>.LQ^>)B%?(ZK)'SR16?F$F5O;?#2ROT M+D# + 9R2>+&?&7$Q#<[(MY7GOQA0IMJA.;6M7U14ANW-ZNYAN4B^3RP,Y MF3W<<I;^].*MYEB)2J3D[N:L 3R!H<Q-O-MM]=#X?^"R P#R+/@PM_PSO4/ M#$N6^7+[/+0 A?X1>$]7^IQW$S\.^%?LM3O=N+P026MU+;H96C+& RA M6(?)9^K<@<?%;N/U?>VQ^R#>+M?>Z7X3M+3Q-IM;B37X-P#<+>;YJCQ PZXQL^M]^M>U?""P^?>A7X1\2(WBZA)H6E6VFM=)&4$QBB5^X7)QG;G&37HQS-&# MTJ5-IR3=U=;NQLJRA2C%;GR=^PC^P.JG|_ (FO/'WCW4+34%/T+VJ.G;6; MF:.S63 62/(P&Z5A'O);EMWRP M?P.LIZY; 'EK2\AUKM#M?BZ..%+NUO M)7AS[18$4T4J@E)% 48((52""?>NGBO/ M/$ 6/K- >V^K=K=C^V^>VEJ3 MX+!> LN M*?2[L-*_.OQ+1_A_2PO=<.%\L1;3ZHJ^<(9GBB3;'.ABJ,2.W0 MBW^Q^>Q7XJ_9K_"!5^<[1ET:3P?J5C=6-K'9W3M.JFYCYDA)OQ@#"QD^GC=W MKJ|HIRS.O*$Z-.249=$< AP=>3371GQ=<^WQ^PKJ [3&K+<XO&ZCG9V/BK3[4 M6$J]K3M^>K 8S^<$ QI(^&_&6E?3754Z?? MOVUKIMK=7_VK$%G6X#&DC.B')..TYQW^IJ^R>@K2PZPTK^VTU771BJM)P MY'L:FUK /P3O^+_ _#B/I?^<V>O'L>C`

U" P" B/QUV6KNGYU/Q:H M<.I2WF@Z98>8K"22)U588 _+E@R#:5")N/U=HK18 VDOVVVO"Q6^".G^+ M _/Q\$NO! @^#6ET%
3M#TK76M+RX@0JTM[=PQNK":R-ID&^E/W'6+2LCl.K6. MO:7?:EIEY;ZCUIYUJL[M>6DJRPS1L5=4D,I!!!!PO: +=%%% 1117P1 Q M!/" CS1=8N %D'C?
XLW6C2Z3==2?# PVUTKHQZKF&")11N4FR8F9F)CWB8 M ,H7I /O>BORI^& Q^\\WQOU:X#?P & 75[>TUIJ>XUCU+H5Q+J3\$25%;9K
MB1%D,D:0!=W(8R\\^8 "?HWJ]BGXH>- #G[47Q=^!B#Q9JWQ TCP^DEI[>LZ[M<&XNH=LD:F.24Y9MPF7(P#P\$VT#)% 'WC17Y6 M'Z\\'7X2W5C>WOQS0:W
M\\'M3^&EE%J]D2TPS=M;6,D[>=^>1XV2(7TMM^ HW5\$P8W)C/1^BL M6VEJR\$?&3JR,Z[0W[8WQ4U;X9:~! ,58KX,\\<^&=7%5>+L>J^Z;?7-WD>
M586GH0XS37C:58OXMP. C!@#1<^>O1?ZB!+10V5\\&HWWB10&M10R9P;G M=W%;N%J;N2<2NVR=RS "!!< ,<67L17T+0 4444 %%%?> [= [4DOP0^Z5X\\
M.;E9:=\\0 _+& _&3/4;E+;VTN\$%L\$DO)99,(@7.%W'K\\W(0@ GCX- ;1(OP MW 9[^)EBOQ1U#7 &5UXBLM,TI41UAKZX@LQ^<&XMA,SD(QCC7>HP/,!R#M
MH _;BOS2DQ\$+&J07J\\#X:' PM3Q9N2[!>VJQ;ZKIOB34700DDLBQ&+> M3Y:AI%>RUFZ1C,D^K<*K=\\).V1R?WF 'P* ?KE17Y?* M#GJLCXL?#O\\
9WVF\\ZWXDNKGQ1XUU\\'\\X\\0\\>A;+2UTX +J\$\\QQY8+^ MVD8 -0+^+@R?\\'!XN;XYRD^\\^@+^+OB+>>-8L\\V\\K!5UJ2E>W3SDF
M@61V;RBQCRRI99,1101^\\@5;QV79M8CKT-6JJ7W\\X' TJH[EQW^ G2?WV C MSI/[I?G3^Y\\X@Q^*9?>KIX)DTN^Q6T1&GR:T)9K+D+K_P
Z:GX+TB\\N([62XD^P M^YMY) 3#IPD2\$1 "HXXSBBX6 %NS 9-L\\VD1; %TGBF7Q1Y3;&\\^?[*OE: M)JE P17G^BNW;M-
N>:FZ(YEV\\U\\WZ3^&WYT>=) ?;Z^60BY9?S\\H3X M#++7?OCBW^&AO4K2VUK9>K>R6E]#:O%*5MYUO\\-H,F=S(#\\N3C(P;KO M[2 QJ^&?
PI^\\(ESX5=)O\$?7PTU#7UT7PJXQ1\\TUXZS^SO;S2^6.8XM188^E M@5',3AMI#;2Z\\^+=) ?;Z\\D OM^=?E)XD;X^\\O\\VA(O@<X(^-6NZF/%FA
MV\\ZVL>+>N2:6Q/D+>T4^<DAXBD'E;2P _!(H\\<^<^'BWXQ^> A\\1\\W MQ6\$;7H0V5M=) ?;Z_#PKKG@M9 :H^\\)QOIM]?^*WB3X=S?
?W3FAMM,\\+>@UE;F[C#H[R]^BQX^8Y?WF P Q M7LOQ\\OQ^>^\\72G[\\LMHVM6EEV^ZET6S1:P#Y<@41)GVQMEQ^*4W;6RR MACDYI70KKL?;7G2?
WV _CSI/[?P7Y0:MXT^+GP ^, LO\\Q5[3?%];PQX9E MU^QVFK\\NHZ18W^\\RN2X.LS.E%VC ?=\\I+^*O^7WQD^ @X' @OX/[?Q>V4 M:MXA3Z\\?6-SH.HS>?
I>U^95^6Q _=KGRVR%48WC9L^Y^*NA=) ?;Z M/D. OM^=?EGXBL/C?+OBY\\,?#NA _&?Q)\\O/C%]=[>^>)O#UK\\,MYHEA:~*N MQGB=56)-C-N#
(,\\#4)\\FSS6 \$WQL\$VWBVGQ^3;3?CQI\\WAF^7FA.1:9XUDT> M&VAED^18[>VD, @Y1IECYS?
E\\+>^O,\\A\\X;US1;JYOM)U#3;>ZM+B\\,ID3QJ5:OGG>01NSW571U1>@ SI/[I?G1 MYTG\\]OSIE^,+# .D OM^=?G2?WV _OD]M[P;XLU%?#^OVGB[XF0^%;3J]
<M>?%A3I9EU^YF9)&%)Q).5)*Q^50\$,C@<8 +9P?X. :A^*JW^?!GP^A^*VI# M5/\$ _BUM-NJ2DEF;5^MOW\$8A>XE4,"S3,X^=HC^AQEE\$W2;2Z\\0>=) ?;
M\\Z\\D OM^=? 'PC18>O@>^\\WLOP5O^OB3X^<=^=T05\\)XF03>75C^'E>?> M8W\\(\\IUV.C)\\&Q#6^\\V1H\\Q3\\2>- &WB\\X\\X.QH=]Y^I9 _#WP;X)U.XA-
MU\\F;\\CGMU5-!\\,\\L;YCR3B\$N\$U;8 10SI/[I?G1YTG\\]OSK\\I=^?3X^ M^GZ^& C7XB>\\>\\AWJ7A/P^J7*>^C935W@<CDBXKGR\\]FXGSDWKT&PA=I)\\L#X
M>_\$7XK _&X\$ZU\\3OB>\\>\\&?>?^UG=:/<@>7\\V.HZKJ\\BHDD(E6-5%P^)%4 MG=O^OGY?G=) ?;Z97AO[8^2UE^S^\\)Y];^Q77B34 MG-AH=G,VV.2Y8??
D8\\,?Q)&OB?\\ LX _#?X?&B^XN^+O&-W\\XMF6;5 #>L:D\\JQ8R\\(HE,4,3\$A\\E) MOC\\(8@KMZ5-T1S+L?K^YTG\\]JOSH\\Z3^>^WYU\\M M8>"?^BC7=\$UVX^+ M-
/\$FE%KX\\Z3?9=\\5799-8EL1)A99C^PM.K\\M^X^E2H;9P7=(:70 93SI/M[[?G1YTG\\]JOSK\\I\\N/C;K?Q>? 6P^>.6LV\\<CPS=C5M24Z\\Y\\#1ZG\\I;1
M>8J7H4LVS+PS^A\\LGY065N;A5 M#>\\(\\AG^4T^&OBXC>\\>\\>.O.OOV A\\Q^L MES+\\JMPJROO>=&5YKQ\\\$?;A020R\\J2RTK^O9N=C\\J?\\D OM^=?G2?WV _OSC
M &2/B\\JOA^\\I\\I3? GQ(N\\B\\HOBOA+>73\\,8>-EUO3\\C=&9-S1+>Q;&VQOM M9L&4@.* 1FJ612LRU9R,TA18D8\\FKE4;^ _6\\ W:O5E+ V7JG M/R^R _;
WD^=M.SS.O.W=C<.<9Q7YT? KXA _&R X^:KX,\\>GCF M777\\L\\EN)](T2XFCT=6:VCF18;<[02HDDQ9=Q(R34D\\Z1T5^10A _QI5V^@/ M@?\\
&CXI7\\QF7>=4\\+>\\!1?AW1M2:VTZ;L-GER0H0&RL@12>25^?%G?5 M A Q59\\VK V&?^K^>^ 'F\$G^>O^&LKY;ZU>L\\>\\>,DL,TD+11L8WD;N^H&
MT\$@%>^ #\\#HK\\@>^>.GQ;^\\OB;XNW?PR^\\WBCXF #2P \\A^X\\F3W\\U&&WU M&OPQ9MY7^*SI)Q 7^E1\\P8\\69NI>-?CO^\\[X^?\\(C9?>NZW\\7M^CZ#Q
M5VEC^%\$\\VI^X=4U+74=(LKF.^622%\\D3\\BA> X\\I\\>\\(OGGPN _>^\\(6D MV ACXH _Q3Q#7E\\+ZUK\\VZ^\\(M\$70Q;9N7EHUT\\I[9U=5P^O&52 P497% '[2
M45^\\,EQ#^+&XDC=ORN.C C-24\\%?>? _/MU^\\^/ P#\\JJC BZG 4G _DUO1 MZ17G _Q=3 *D P FJ\\BZG %) _DUO1Z17G _!>3 J3 _R\\H XN MI _DU_P#Y-4
>@45Y P#\\74 ZD _\\F\\J^+>J?\\J2? _35 %H%>? _/MU^\\^/ M P#\\JJC BZG 4G _DUO1Z17G _Q=3 *D P FJ\\BZG %) _DUO1Z17G _!
_!>3 J3 _R\\H XN MI _DU_P#Y-4 >@45Y P#\\74 ZD _\\F\\J^+>J?\\J2? _35 %H%>? _/MU^\\^/ M P#\\JJC BZG 4G _DUO1Z17G _Q=3 *D P FJ\\BZG %) _DUO1Z17G _!
_!>3 J3 _R\\H XN MI _DU_P#Y-4 >@45Y P#\\74 ZD _\\F\\J^+>J?\\J2? _35 %H%>? _/MU^\\^/ M P#\\JJC BZG 4G _DUO1Z17G _Q=3 *D P FJ\\BZG %) _DUO1Z17G _!
M^ 4H P#DU6L=C>&QUGB31Y\$&@>CID6I7NC27D#P+J&FLBW-ON4CS(F=64., MY!*G\\[5S _#\\ @GIX: ^&7B0ZSH/Q4^*UK-?1ZA?6Z>(XXX=1E5\\JQ^TB.I3*
M&Y#9.2&\\>\\>V?0 P^11 _JJC _NA PI2C Y-511\\O M\\?\\\$S\\&8Z7H M\\O/AEAXU+PQ\\^N\\W<=>Y>\\!:=E(N\\WCBO\\NQEB1&DIRQ^X)\\GJ\\C\\M# ^<S1>?>OV M;?
?OPQ5ZM\\J>2TUMU\\^V^&UTUO:31+>N58]S^)(T14J6#:=) MIC>%O\$.NB73\\(XW96WGPJ1Q\\I)^*Y5E(VDDCGFN4TO _F\\I\\-(FCN:QA0\\[6 MEO\\
9=+O&UJ(RZ1&69F6U/D80\$.XY#8WLPPWS5!) P#%T\\A J4? _"H P^+ MH?\\ 4H ^35.R^9=CQ+P# P \$ZO\\I/P\\M6TRU\\??\$F P#^\\HF%UX8N \$*IEUY
MB%&D, _>3R&# @AEAY\\X#P P _P Q?ACH^K:~?>?& B71-!N&N=,\\>UK2 MRZ9;7WXC\\B6\\64;N MT5P7 _%T^\\^1 _\\F\\J^+>H?\\J2C _35,9WM%<%_Q=# _*E^_P
FJ\\A BZ^ _%M _DU

[illegible]

[illegible]


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01110 4444 %%%% !1110!B^* _IOASQIBQVWB70M+UZS@?SD MAU:TCN(XVP1O D! .!1GT)KG$ ^ WPODMA&GP[(M;LV)*NB610G&-V-F,X[U
MYM^T^-V_ B^YZ .HKQXBB$SX,OYJOFN+*X7-K>7D<!(WCEI.U\<OIZGK!ZSX MVJ?6V1/>?)B(X{T#7})T3PEI?
BK3<02 _NM2<5!HWX=GNM/[JO]N 8QC1 M6 (<[S4D-GVJ_]@?7UPUX?T&!/?>5:INBW&[SM-L]*WDW**#:HU4*<@ (Y MK&LO@C\M-
FMY;3PIX7M9;>9:B%X=&MD:.5<;74A.&#!@CGBO./V?):7.TL;C6Z%56!CM.Y!$A^Z3GM/W>*/BQ MK^N^'_' @S3/$ P 0+=%N=70[M]+73(9=-))%5DCC"S2!
&5W.2R(C%PN MCJ)>UWX~ ?%&J3ZGK/@?PWJ^I3X\VIOM(MYYI, G9"3@ #D] *1R? /X8S M;/, /<'A^38NQ=VAIVJV_P =\OB[XN?
%CGQG@\,WGAZ5(^>)C1M7&7&LRK MK%CHJO+<(0 C(EL)^*>16^Y)MD&T8;K74>)/C1XH%!!]>;P\0/6K2>P']
MTZOXTC1XK&TDEB5TBN)IMDEQOA[5%N@(< [.]LDET%T?;JG9P?:PVMK#';6T M"+%#%"@1(T48554< 5+69X7U237/6DZC*JI+>6D-PZKT!= Q JN:TZH
ML****'BBBB@ HHHH ****+%C K3 NU>Jc8_ZT [M7JQEN<|PHHHJ2 HHHH M ****'BBBB@ HHHH S$/GAG1 &.BW6C: I5CKFD7:A+C3J2MDN+>9000'C<%
M6&0#R.H.$O(FKQJR)?Z3H=K:SJK=# 21QA@)_.#S MS6^UAUKH/^V=?>I:3?7W6EZC;6&^\LYFAFB;>HRKJ05/N#7SMI6j:]7[ M)4GB75(O&GB3Q%#X;
=#Q'J.OMI-I*-RR!IE@dOD =!P<<4 25DP?r^&V MBJ A^L^WA9%G/G:/J;71;87OF8QO IV; JV.^JZQ'?
M_.JZI>2>.YOK[P1953SR'DN[M&69CZDYKY\, M5_%A;C3?'"P\%^%;BITT MWP=:;JA%M=L-T.1XH@LY+#+=& MUN/1'GNM,M++4=UJQGW8>*S)2LA"D-
Y/E>3L_T?7%K^SW(G+K+5H+AM_ MA7X*@U.!UDBO80%MFLT;+@*RN(JP(P,%C%=3=~ O #-_ XNL_=UX=TFFY464 M)MK76YK&KV('([LQ1.5WJIWOH.F;U->
>0_XLU:+!P(M(VCSXG>%)$5S M15C.MO=7J6MZJR6;)'Q<-L{LK;LF3';MP.T5:<7QLU7PU*XRTOG=)UWOPJT MMU97)MKXS0MUCA4IF
8j$JL[0*5B^4YE9_P"]OR@'OW7[+'P6OKJ:YN?A#X M#N+B9S))-+X9LF=V)R68F+)),371Z+((? GAKPKJ/AC2!/7AW2O#61%S>Z- M9:5!#9W1=0C^';J!'W*J=P.O
_U?WJP;_6^Q_Q7@>O_M?T2>EWNNB[G M+>7[-W.T;_:F4ED19T(6;#2:2QR-Z& M&J75C/<7322.?16l$S)5B$BNQ^*,9JGGD4>F?M?(/LH6/QL^&A+P9X:U
M+3 AWJ@&MM?')JNO:[X2T;JH[6 M&TZ/I?>G^(-NX-CIJ;7=PBBS!IW_S#@<?<N:I2Z^WSJGE>=1-USUQ!? M#[^~M]#-MX8M;^TW4[>_0*L.V8R)-&
RLSHRD#=#P<<J5+#5*R;@KGJ83+< M3CH.= "-[-+YO(O5V1J4>+O@:- B!>PWGBGX?>%O$MW#&(8KC5)%MKJ2.,=#
M5l$)'CT'6?_77PM/L^'_J6FU?P_XOT?OM4FTMT);W3=,AMY(I^F=%#)%%' M1.M.B.E.+>O?MG?'$X.Z3.;P;P8>=T2?2$N$U#3_#NJ:3#97ID[!>62I!6
M2.D@"1";JAR!71?3X?>_?>P'O^'L0M?@SEY_%%?V2RT^VM5N(2ROYU+I[9 M59F61B4=<#B8D)J32JW2TUUV.KQ<Q>5*#TJ1[!VW^[k<Q>T?3]/'FD'_S
M3TBT>;O/!.HW>IVNHZSK47AQ+G4-2^SL##&TZS1' Q@[_XVXQCGZ)KXC^-^ M['Q%^~OB37_9?;X8U7Q1:9W%C?V]I<16DJO^H#J])G+++(KLN#YF',)5
MO:Q^V-XK^&LGQ8TSQAI6BKJW@^UL9K;18YK;">2YV*%D6221L*?TG(R%/M R?P>UFM;[?
A FBO[?QDHQC%)UFM=TW6?^2/KZBOA;3O&FI^_ VU/'O M_?#/7&D27/@L2FZMBUC-OB3>1$S3RME@Y8!MPW#`RBL/XQ^/M/U7JHWXC^(
M=%FT7QE14/PXE.U:C[397!69-R.T+C(SU 8&K6!DY)7Z7O;SV-X9'.52..21 MQYKI:7O:VZ^_#]!:.*^$O"?[4GQ$M[&?!"/FC^#M)T.PWX#M_$IAN+*[D_V
M>S);QXN1@9?) S@<G:- A][N#QA4A]K:P=H-G.W>G:#%?7:S:%[6L'YOY%# M++;H+3!@CZCS);JC@F]> K+;8SED._C=J$2WUVOM?U(KGVMI7)S14 CYXKT/
M]CZ_(B:#>=<$O$S6J1-I/O,DEE,X@+I!)!EUW#RN<88X^X)1<6X MOH>!4IRI3=6Z=C[-HXKN^&A/QIX^_9WT=XE)]7M6T;QQ?7K:B) JVKRC2%
MCY(YHS;_9NDM)" [CZ<5X[XT_N]1+!<@<(MIXZ!':3XB@T^G+!+565=Y M:M.K$PFNFQ; GC)#$4ZLG(J[3,.3.BH]>_Z;CZFA=9(I#%HZG(92,@C'DH K
MWWV^J'^^J5&KUJ_JA_O51K6.QO#$*****LT''BBBB@ HHHH *****'BBBB@ HHHH " M.@BO';[JE PI=?#70/!<&N>(-L)!#U9M:LMO[Lf%+Q+@R2R9WF(K@_-V,*#P
MO/J?_MM^(->)\_9(8FMZCHWVC;YWJGW!\^AV1?^#X:_X^+KJ/+&^V8X6&*C424KZ6?1M?H?J.2) XG.\3QJ.O&M*G?
1IWTDU^A^C^TA P#II@N:PUIJPGZXMM&A)KBXXU^5)IYXY_AD=D1 5P2. MG2N*M) LR^?NO?J#:#WCUNTT#:= 8ND:OJ GL]-4H#&FP,2J$JOF,^T=.
M@KK: P'%P>>//^AV1?/@VN/ BZ/%P>@/A H=O$7 @VNA_XN01_P12Z \MS^7W.J$S_(A;C/A_HJC/S/MNV_92)6M_.HFJ>(/$9M;:GIX1:_ITF.X#^M8"
(MF_)":7V;JF?X<=<5;USJEGP!XI;QE/KFEKK6I7YEFU6^@&EN[+=&L:K M:R;2H9%!>@DFOAG A^CS H=O$7 @VN/ (NC A^CS_H=O$7 @VN/_BZ
M/]2Z_P#S<CJS%_Q"$S@?1,J,N9^AGB/X329XJTG?6C:ZC?'*%&H6NI6UP() (M-GFMT^KYQV88-N);%R>A%?'$%PYTYQO)XY!*^*FV>ZCU^PV+H6D4+J(G^TtJ
MC^8")D)P%&,$<J(O\ P;7_P71_PN#QY T.WB+ P;7_ Q M='I=^Y +[F\XA/C/^F/W,_1GQ!\=-!2>.?OBNGYGNH]1-BZ%i%"Z MB) M$.H_F
J2 +!@>@?>#MxB \|AUQ_V71_PN#QY T.WB+ M_BQN_@_T J21_S^7W./A B%N,P"@F/W,4*BOR\ X7IX\ Z;Q% X-KC M_P'+H X7IX\ Z;Q% X-KC_XNC_4O$?
\EJS#_B%N,Z'8_//^AV1?^#X:_X^_BZ/J21_S^7W./A B%N,P"@F/W,4*BOR\ X7IX\ Z;Q% X-KC P"+H X7IX\ Z;Q% X-KC_XNC_4O$?
M_EJS#_B%N,Z'8_//^AV1?^#X:_X^_BZ/J21_S^7W./A B%N,P"@F/W,4*BOR\ X7IX\ Z;Q% X-KC P"+H X7IX\ Z;Q% X-KC_XNC_4O$?_EJS#_B%N,Z'8-
^_BO/ CE'#3?Q?_BK>-- HKX SY7J]1E_,>+]=CV/W ** M_# AICXO_P#150& A17G QRC AICXO_/150& (45Y_!^*J.OY@^NQI M'[ T5^_ #3?Q?^_BK>-
\_PHKS_P'#4?^_#3?Q?_Z*MXW \"BOA/YJ] M1E_,UV/8^?^BOP_P#&F/B_P16v6;_!A17G QRC AICXO_P#150& A17 MG_QRCZC+&8/KL>Q^_P#17X?^-.?%&
_Z*MXW \"BO/ CE'#3?Q?^_BK>M-_ PHKS_P".4?49?S!]]=CV/W HK\/^&F/B_P#]j%6;_P#A17G_Q^_5'5-Y%?2JYJF
MH:H73ZCJ5_JT1.'7&I7^@SCS;:59%SZ9J(U7Y=M1ZJJUC8WD&DZJ[V@27,>QKG1[Z6TE'H=T;_G!XKY94?'CX$%?%$% I-S\ M5_&S36LIC+&Q%>,_H8?
O.A!!_&HS7ANIEK4E/F@MK?)FW#G&=^/HRA^GR5 M(ZM7NFNZ>GSJ>9^!%=?@! PTQ7/_HJWC?,**_CE' TQ1?_BK>_ M_P#PHKS_..5)\_49?
S'VVUVH?_?^BOP_X:8^+ P#TK?_P O%>?>? RC M AICXO_ 150&^ X45Y_P#*J.OY@^NQI[ U.S.C+P^HG L>QUZUDOK*
M&9:C[*^Jg6**SEZ'$S91^G^PX93QQQ7X0?-,?% **MXW \"_4?;? M%/_Z*MXW \"_BO/ CE^U^7P?78J]C\ NG X%+7X?^_#3?Q?_Z*MXW_/_B MOA
XY1 PTQ7/_HJWC?_PHKS_XY1]1E_,UV/8 9GXX_LNZ])?=8TR_P!> M!>5>M-CTT!K2QT>@JAAKM102?.%CYG.-V> ]? :CE?EG7M> 9F?27GAW4+SX)M)
$JM;T&2&TUK?>F^PTCODS-9%LC>5&W&P/4U/\_?-,?% **MXW_*M_ M_5W_P_+=L[KOY+F5M]AQ<H;6.)J9(JZ^DRC+^F-GIU&K;6'_H?KG M
^$j<22J89U105)*UK?;YK[JJC?]UCXM_LQ=* A+X\4?%Q/Q&XNLC<Z&BU; M7(+Z&XU^&4]2&BVHQM(?) *D8)!!!KB0+^_&;ZQBUB/7OBI1XE5ZEJ$<_"
```


QO?+? MP.M/ D6CZU3#ZC6/R@HKJ? ^'3OPC Z&+QK .!UI | (M' Z=^\$? .5 7 MC7 P.M/)%H^M4P^HUC\H** 5 (=,)%*&+QK X'6G .BT?I.G?A' M-
#-%XU | #K3 .1:/K5./J-8 *BOU? .3OPC .AB|: ^!UI |BT?I.G? MA' T.7C7 P #K3 Y%H^M4P^HUC\H** 5 P#X=^_/_/ H8O&O_ ('6G R+1_PZ M=^\$? OQ>-?I
P.M/ D6CZU3#ZC6/R@HKJ? ^'3OPC Z&+QK .!UI | (M' Z=^\$? .5 7 MC7 P.M/)%H^M4P^HUC\H** 5 P#X=^_/_/ H8O&O_ ('6G R+1_PZ M=^\$? OQ>-?I
M%XU | #K3 P.1:/&RNIR&6^ M 0P7 CUH^M4P^HUCYC^ M' M'S^47AN35 _= !IFC:F8M)%=W^Q+!\$.54/D#=-SDYZ=.QS(M8V=QJEPD%E!)=
MS.'4C@0NS #)(ZI G|Z>7_ (I1 _>I1)/%OC>+1VY+>VA) |'+7L7P7^~ ML?PSI9:A.QRW5YITVDV4-I875|5:~8,@R|J|P"P#\$@<'<*>JNCFM**2C&W* MM//^KG|9D?
\$=+!X%|AXT%#^*X^J=+R=| ^BU:~|1.3JGWQ|YJ-LG+ 58VM+R# M|G|YJ31|I9D|A| "\$2IZCZ<^<WTR2".8H9U|O|X4445| 4444 %%%%| 11110 4444 9P_ M E6B |
07L/ E\:/^\$|JT7 H+V' @2G^-7?L-M P ^|7 ? H^PVW /O% WMP^*7_ "5:~+ T%|# _.'4 P M:/^\$|JT7 H+V' (S| C5W|#:~|~? ? H^PVW M /O% P|!@"E P |5HO
\$%|# P|3 & C A*M% Z"|A X\$| C5W|#:~|~? /O% WMP^*L-M S|Q?|]"@ "E PE6B |!>P P# E\& C A*M% Z"|A P"!^?XU=^PV MW /O% WP^*L-M S|Q?| ? H I?|
"5:~+ P|!>P |'4 QH X2K1?^@O8?|^? MXU=^PVW #|Q?|]"C|#:~|~? ? H I?)5HO 07L P|3 |H X2K1?^@O8?| @2G^-7?L-M S|Q?|]"C|#:~|~? P^*7
E6B |07L/ E\:/^\$|JT7 H+V' @2G^-7?L-M P ^|7 ? H^PVW /O% WMP^*7_ "5:~+ T%|# _.'4 P M:/^\$|JT7 H+V' (S| C5W|#:~|~? ? H^PVW /O% P|!@"E P |5HO
M \$%|# P|3 & C A*M% Z"|A X\$| C5W|#:~|~? /O% WMP^*L-M S|Q?|]"@ "E P ME6B |!>P P# E\& C A*M% Z"|A P"!^?XU=^PVW /O% WP^*L-M S|Q?| M?
H I?)5HO ~+ P|!>P |'4 QH X2K1?^@O8?|^? *XU=^PVW #|Q?|]"C|#:~|~? M?|~? ? H I?)5HO 07L P|3 |H X2K1?^@O8?| @2G^-7?L-M S|Q?| M|]"C|#:~|~? P^*
|J|4.'T8Q|JB>=URG^4 XFTC H*V/ @0G^-?/8V M E# \$>+|W|P52^QV | SPC _.'16L=C&Q3 P^\$FTC ^*MC X\$) C1_P) M-I' \$%:_ P(3 & KGV.W P">?I
WPK^E-IFC6\$|]?O:V5E;H9);BX^I^&H MZEF/ %4W9793?^KMZ#>+|\$FTC H*V/ @0G^-?/3:1 T%:_ P(3 & O^K\$|MCX
M36FK&S62|N85<~V'3 W/N1DAB| N 2O: "OB#P XWT2WU70K|SU33|QE|]? M|'N'JL ZG|!X(KBH8#8J3A1|^379GGX;L)C; &|JQDUT3+7 "3:1 T%:_ M P
"\$ QH P^\$FTC ^*MC X\$) C5S|? P#|^|X|V W _>\$? ? KN| MU?^ DVD?| 05L? A|:/^\$FTC H*V/ @0G^-7?L=O P | (| O@4?8|? M)X| P#? H#4| |
"3:1 P|!6Q |"\$ QH X2:2/^@K8 ^!|^?XU<^QV #PC P^~|1JCM | GA' ^!|-2G P |)I' \$%:_ P(3 & C A|M(Z"MC X\$) C M5S|? |/_/ +X%V.W P">?I WP^*
U?^ DVD?| 05L? A|:/^\$FTC M H*V/ @0G^-7?L=O P | (| O@4?8|?)X1 P#? H#4| | "3:1 P|!6Q | M\$ QH X2:2/^@K8 ^!|^?XU<^QV #PC P^~|1JCM | GA'
^!|-2G P |)I' \$%:_ P(3 & C A|M(Z"MC X\$) C5S|? |/_/ +X%V.W P">?I WP^*U?^ DVD?| 05L? A|:/^\$FTC H*V/ @0G^-7?L=O P | (| O@4?8|? M8|?
X1 P#? H#4| | "3:1 P|!6Q |"\$ QH X2:2/^@K8 ^!|^?XU<^QV #PC P^~|1JCM | GA' ^!|-2G P |)I' \$%:_ P(3 & C A|M(Z"MC X\$) C5S|? |/_/ +X%V.W P">?I WP^*
U?^ DVD?| 05L? A|:/^\$FTC M H*V/ @0G^-7?L=O P | (| O@4?8|?)X1 P#? H#4| | "3:1 P|!6Q |"\$ QH X2:2/^@K8 ^!|^?XU<^QV #PC P^~|1JCM | GA'
^!|-2G P |)I' \$%:_ P(3 & C A|M(Z"MC X\$) C5S|? |/_/ +X%V.W P">?I WP^*U?^ DVD?| 05L? A|:/^\$FTC H*V/ @0G^-7?L=O P | (| O@4?8|? M8|?
X1 P#? H#4| | "3:1 P|!6Q |"\$ QH X2:2/^@K8 ^!|^?XU<^QV #PC P^~|1JCM | GA' ^!|-2G P |)I' \$%:_ P(3 & C A|M(Z"MC X\$) C5S|? |/_/ +X%V.W P">?I WP^*
U?^ DVD?| 05L? A|:/^\$FTC M H*V/ @0G^-7?L=O P | (| O@4?8|?)X1 P#? H#4| | "3:1 P|!6Q |"\$ QH X2:2/^@K8 ^!|^?XU<^QV #PC P^~|1JCM | GA'
^!|-2G P |)I' \$%:_ P(3 & C A|M(Z"MC X\$) C5S|? |/_/ +X%V.W P">?I WP^*U?^ DVD?| 05L? A|:/^\$FTC H*V/ @0G^-7?L=O P | (| O@4?8|? M8|?
X1 P#? H#4| | "3:1 P|!6Q |"\$ QH X2:2/^@K8 ^!|^?XU<^QV #PC P^~|1JCM | GA' ^!|-2G P |)I' \$%:_ P(3 & C A|M(Z"MC X\$) C5S|? |/_/ +X%V.W P">?I WP^*
U?^ DVD?| 05L? A|:/^\$FTC M H*V/ @0G^-7?L=O P | (| O@4?8|?)X1 P#? H#4| | "3:1 P|!6Q |"\$ QH X2:2/^@K8 ^!|^?XU<^QV #PC P^~|1JCM | GA'
^!|-2G P |)I' \$%:_ P(3 & C A|M(Z"MC X\$) C5S|? |/_/ +X%V.W P">?I WP^*U?^ DVD?| 05L? A|:/^\$FTC H*V/ @0G^-7?L=O P | (| O@4?8|? M8|?
X1 P#? H#4| | "3:1 P|!6Q |"\$ QH X2:2/^@K8 ^!|^?XU<^QV #PC P^~|1JCM | GA' ^!|-2G P |)I' \$%:_ P(3 & C A|M(Z"MC X\$) C5S|? |/_/ +X%V.W P">?I WP^*
U?^ DVD?| 05L? A|:/^\$FTC M H*V/ @0G^-7?L=O P | (| O@4?8|?)X1 P#? H#4| | "3:1 P|!6Q |"\$ QH X2:2/^@K8 ^!|^?XU<^QV #PC P^~|1JCM | GA'
^!|-2G P |)I' \$%:_ P(3 & C A|M(Z"MC X\$) C5S|? |/_/ +X%V.W P">?I WP^*U?^ DVD?| 05L? A|:/^\$FTC H*V/ @0G^-7?L=O P | (| O@4?8|? M8|?
X1 P#? H#4| | "3:1 P|!6Q |"\$ QH X2:2/^@K8 ^!|^?XU<^QV #PC P^~|1JCM | GA' ^!|-2G P |)I' \$%:_ P(3 & C A|M(Z"MC X\$) C5S|? |/_/ +X%V.W P">?I WP^*
U?^ DVD?| 05L? A|:/^\$FTC M H*V/ @0G^-7?L=O P | (| O@4?8|?)X1 P#? H#4| | "3:1 P|!6Q |"\$ QH X2:2/^@K8 ^!|^?XU<^QV #PC P^~|1JCM | GA'
^!|-2G P |)I' \$%:_ P(3 & C A|M(Z"MC X\$) C5S|? |/_/ +X%V.W P">?I WP^*U?^ DVD?| 05L? A|:/^\$FTC H*V/ @0G^-7?L=O P | (| O@4?8|? M8|?
X1 P#? H#4| | "3:1 P|!6Q |"\$ QH X2:2/^@K8 ^!|^?XU<^QV #PC P^~|1JCM | GA' ^!|-2G P |)I' \$%:_ P(3 & C A|M(Z"MC X\$) C5S|? |/_/ +X%V.W P">?I WP^*
U?^ DVD?| 05L? A|:/^\$FTC M H*V/ @0G^-7?L=O P | (| O@4?8|?)X1 P#? H#4| | "3:1 P|!6Q |"\$ QH X2:2/^@K8 ^!|^?XU<^QV #PC P^~|1JCM | GA'
^!|-2G P |)I' \$%:_ P(3 & C A|M(Z"MC X\$) C5S|? |/_/ +X%V.W P">?I WP^*U?^ DVD?| 05L? A|:/^\$FTC H*V/ @0G^-7?L=O P | (| O@4?8|? M8|?
X1 P#? H#4| | "3:1 P|!6Q |"\$ QH X2:2/^@K8 ^!|^?XU<^QV #PC P^~|1JCM | GA' ^!|-2G P |)I' \$%:_ P(3 & C A|M(Z"MC X\$) C5S|? |/_/ +X%V.W P">?I WP^*
U?^ DVD?| 05L? A|:/^\$FTC M H*V/ @0G^-7?L=O P | (| O@4?8|?)X1 P#? H#4| | "3:1 P|!6Q |"\$ QH X2:2/^@K8 ^!|^?XU<^QV #PC P^~|1JCM | GA'
^!|-2G P |)I' \$%:_ P(3 & C A|M(Z"MC X\$) C5S|? |/_/ +X%V.W P">?I WP^*U?^ DVD?| 05L? A|:/^\$FTC H*V/ @0G^-7?L=O P | (| O@4?8|? M8|?
X1 P#? H#4| | "3:1 P|!6Q |"\$ QH X2:2/^@K8 ^!|^?XU<^QV

[illegible]

[illegible]

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(Y1Y/B/ GZTO P&D |CE:=%&)Y/B/M GZTO P&D |CE'D^ (^?K2 - :3 P".5MT4 8GD^ (^?K2 - :3 P".4>3X MC Y^M+ |H/
(Y6W10|B>3XC Y^M+ |H/ ^Y1Y/B/ GZTO P&D |CE:=%&.WD/B|RQFZTS<UM) P#%^5K |S|Z; P"#IG ORNF00I4/I7I-QV-MX-&Y6O //SIO\
X#R? %U+ /M6FY/L/E/G QRO-VAGOBMCPT%10^-M: M:3ZF9%MC# 9C.OHQOFG*8=JXZ|#=#D|#! A |P/OBYXYBM+U74K17 M)B9W09KV1?
(5>3>)(3BKZJN-PKYGLIA@:ZPT%-G)IM/EUNXS-N)(O:B8 M3X2G2=2L-|-G= YGZE^5K #|Z: X#R?I OCRMRT^?G3? >3 XY6C7|M-
QAC14:UKG@B7O+)XOGT."*2#7GA$7VI0 DHZG>%?&VO\LKC/(W-IY7NX$7 MPQE)5;>WZK78^EP6.IXZ@H|+;T:T.TT^XQ *U )^-|=|>3 ..4>5K
M/S|Z; X#R? IRMBBNPIC^K7 ^?G3? >3 P".4>5K P#S|Z; -|G OR MBMBB@#^K7 |GYTW_P_IYA_XYIY6OI_/SIO_@/| |^V%%?RM?..?G M3?I
P'D ^4>5K #|Z; X#R?I ORMBB@#^K7 |GYTW_P'D ^4>5K |MS|Z; P"#IG ORMBB@#^K7 ^?G3? >3 P".4>5K P#S|Z; -|G ORMBB@
M#^K7 |GYTW_P_IYA_XYIY6OI_/SIO_@/| |^V%%?RM?..?G3?I MP'D ^4>5K #|Z; X#R?I ORMBB@#^K7 |GYTW_P'D ^4>5K |S|Z; M-P"
|G ORMBB@#^K7 ^?G3? >3 P".4>5K P#S|Z; -|G ORMBB@#^K7 M7 |GYTW_P_IYA_XYIY6OI_/SIO_@/| |^V%%?RM?..?G3?I P'D M^4>5K
#|Z; X#R?I ORMBB@#^K7 |GYTW_P'D ^4>5K |S|Z; P"#MG ORMBB@#^K7 ^?G3? >3 P".4>5K P#S|Z; -|G ORMBB@^C9Q>(G
MYV6F=NMM) |^?3XC .?K2 |P&D ^5H6A ^|^MUC+3XC Y^M+ |H/ (Y6W14D)YBA Y^M+ P#:#3 XYIY/QMA Y^M+ P#
:3 XY6W10|B>3XC .?K2 |P&D ^4>3XC .?K2 |P&D M^5MT4 8GD^ (P#GZTO _H/ CE'D^ (P#GZTO _H/ CE:=%&)Y/BA MY^M+ P#
:3 XYIY/BA Y^M+ P#:#3 XY6W10|B>3XC .?K2 |P&D ^4> M3XC .?K2 |P&D ^5MT4 8GD^ (P#GZTO _H/ CE'D^ (P#GZTO _H/M/_CE:=%&)
Y/BA Y^M+ P#:#3 XYIY/BA Y^M+ P#:#3 XY6W10|B>3XC M.?K2 |P&D ^4>3XC .?K2 |P&D ^5MT4 8GD^ (P#GZTO _H/ CE
M'D^ (P#GZTO _H/ CE:=%&)Y/BA Y^M+ P#:#3 XYIY/BA Y^M+ P# M:#3 XY6W10|B>3XC .?K2 |P&D ^4>3XC .?K2 |P&D ^5MT4 8GD^ (
M_P#GZTO _H/ CE'D^ (P#GZTO _H/ CE:=%&)Y/BA Y^M+ P#:#3 XMYIY/BA Y^M+ P#:#3 XY6W10|B>3XC .?K2 |P&D ^4>3XC .?K2 |
MP&D ^5MT4 8GD^ (P#GZTO _H/ CE'D^ (P#GZTO _H/ CE:=%&)Y/BA Y^M+ P#:#3 XYIY/BA Y^M+ P#:#3 XY6W10|B>3XC .?K2 |P&D
M^4>3XC .?K2 |P&D ^5MT4 8GD^ (P#GZTO _H/ CE'D^ (P#GZTO _H/ CE:=%&)Y/BA Y^M+ P#:#3 XYIY/BA Y^M+ P#:#3 XY6W10|B>
M3XC .?K2 |P&D ^4>3XC .?K2 |P&D ^5MT4 8GD^ (P#GZTO _H/M/_CE5KR+Q#VFZZTSOTMI/_CE)=52^-^E5?3 .5L44 8 E; P#|_F^
|G_P3 ..5L44 8 E; P#|_F^ |G_P3 ..5L44 8 E; P#|_F^ |G_P3 ..5L44 8 E; P#|_F^ |G_P3 ^+3.F2.6-BK(PB8A|1R#"WKX^MTIQ#JNF_LNP>
:GO_B#=#5S#HB7K|J/CZ&GW#$G$SF#5F#MG@>2.@(D) MZV/Y6O /SIO\ X#R? %U+ / )^-|=|>3 ..5L M:~UXFWTPPKGB MK4K#PPZ?
.#A^(+7I)H5%RET4BOH3?TC@=(G-Z)HW+|FW@%I#XRUFFT>U22PO ID(^.M9I|@>?DAV#;R%#89..#X17.M?g?EW^
|P:I7 "-.>7T.PO+G4M2DLY; MJ&ZFBN6@C6&(S*8T-.5%F3XC .?K2 |P&D ^4>3XC .?K2 |P&D ^5O M'P7^)|VL^-.=Z|KJM8H?A755TIKK35=
(G&B616"-S.AP<$;C7J5&)/Y/B/M GZTO |H/ CE'D^ (^?K2 P#P&D ^5MT4 8GD^ (^?K2 P#P&D ^4>3 MXC Y^M+ /
:3 XY6W10|B>3XC Y^M+ / :3 XY2K#XAW#==:9MSSBVDS C_M +5M44 %%;-MA.W%X; 9?-)>J3Z8:f%+-*VFZHL6CMP_HD@C=&*GOM
M8/WKXU_8I^+B3Q1^VH^BPVC=:7XQ?X8:3?QX2LV LBRE:=|HFWDPC+| MC@P+|YKD-HW#YZ@K&$7<+@|Z^45^23|<7I3WB13 M?
CIKI/P ^)UOX8T3X2V^FVYT/^WY89?%-VTZ>""8!U.#@.5/(H10|H45 M^2?I<7I3GBC2_CIKI@ #CXAIX%.? WTVV3PS8:L;-N6G3S84MUD43)$
MN$980C15C88PU>| L^C5 BW_P #M?P>R12 M/X/U+X=6>MV.A27(KV50)*M
MDQ992VQ9|YC@|IR6I30|YT5^-WPC^(|HQB|UT_Q5|H; KKG^#+3 .#J6N MIY^ @_7H-8::; U5=XI:SITF^X6Z^-IX)T6OU_XBY&@_%?
#EIY44%Y8:M=M:C.9YIF-HA8OX|&|+L#^OFM8|&|H<|UGX5|4W7A_0?% @N2X_P"$@+|W M37"P6REWAD^B0! #OP40E3P5W?0 "O$:
BU_P<|X4I-YQ@|5V^TZ^U MBQ+7UP?O^%<=&0&L<9)S|_KJWI|WPZTPM<^(&I0%)XEYU^-N" *XT M^T02(I^YI.O_ HKBO^%R?
S7M3O@94E4H0>7FW35^Z>ZNM^W19G&05L=5E5PU;DY M_B35^EKIJZ=L>MUN>;LL "O5^-?6&^HVLGE7EL+"P$|j6GC+|@+| @RD M8|
IDTY^R^6;JN_ XD"W^A^>UJJW6WU=-KHU24POBTFS75""U=|VG/RHO M3IZUH/3GPWU2 DOBG^#CN8|&#CA:;@=IVSU*BOI)^
&G//BCOGH7AKPI M)J&NW6L/6IFT-IM@XE=9IO+690XKN1@589|R M;@GI7-3?"PK)-*W>$A:K9?V?JHE_U(OA?W^9V:/O76U420_$'
MOH7Q:M^O^Q19WGB6R16O:Z1|B^VVEZ9&K1,8Y+=|D|T+D|J(R&P#Z)DL^ MCL_V%G|A;2^@DT75+Y-20+1KRX(FN$A7)|S(&$7X00IOR.369!^R
MAH+K>ZTZ=?UR?I-W|H^I7S06@ESY@BB,Q2_-N#|S7A_2NU^<VJ7_P_R#& MW@_00&TOC|PIXFOI^ C6>76-U6B)-TD@D9Y&A<
%P$%?IST%6|Y+CX M_#&+OX:0>9MSE(C)PIK#%B/#QC"MN4K(6IP_P_R^K4G@OX1^&?>JW^J1MZ9-WAVL7T:0WJ.G2SWUU|&OW8_-
G=V^C^Z"/P#7S)|2(B)XH?ZUX?0:9X MAU7PWX+|3^)|7PEI=8IW_IX_HLDSH$CDZJB6^WB3H>+)=ZA3Q
M# PP^&OB;4ECU/PM/K5NFZM/^93+=K%M^D-SNYG)C1%NQQX#8(QUI<+H^B^M#OP+|#Z^P_(f%9:)Y:ZAVIGU#2OIKG;/||6IU^7.
I,JNSRGIG@LZX_97^M+7 N;+2|H|TFYIRTK5KNYGE2X^_VD)?PIXIY=6WL17^-/7?>5R0QPR-8HYSY?^EQO@/^7Q% MA7>^I9U_1,W3?
#A31_4AJUMI9XM2>.*=%:5IA90BH$ Q^6?E)^8|Y:F M4MSZ.T IFWX;Z3H^N:59>&
(K33M:T^2|W^AN9U6:VB|$&:TN5CAU6|C@:U4+;R"LPC=T50-S^2>(KAT^_TOPHK6MF41VH;Z62**L"%3Y83:W M(! Q5#X9 'SQ_HOPK|
{03>;#VK:G<>9-72&ZT+5M9U>0^Q)".%MY3MCR#F M^X=@.0/+7)D@^NO#@/00">L_JNE6/V6_UZY6IU/&SI^54"!L.Q)"_*M
*WZXGK*$_XJP?POXMN+5^XU:Q2XEMXR2B->F DMYR@C/NVH **** MBBB HHHH Y/XL?#73/CZ%_ $7@6HNUTk7+
I^YFL5)TINIOLK*#J5(H M^| (L_%OAWXZL/&'A'O_XW|-_9Z#;> $N:633)PUI#"&H9+BOD7<1$A+ M #D^<5Z^-UCI7-
8^|H/CQYH^M8W>KZ+|AS6|IINJS-B>J.C$88I M&^>9 AO_P45USXGZ#|XG;7HIUX@|2^+&|^I.GMYU:P=55@INIE|3&I-T^X^-P
5:S2>=22/4H+W4!"Y:91(J22V3/MJRBD9 T:@= 33PC^PH_O/O_|^?#BZIHHSX+T>3L-TN^XCS:1HV>2
M4&9'D+7,C%O&3CCCKG| P"AOPIUY|:7XF.P.WB# A&1XI^E#&-JMVL M,O_|RW^WF^3LSWGOS6)X; P"FGPW|226;|PB?C?3?
#IWXG7PJ$5186GY& M_.89"ANFDOMPYOAP"T>K_R_95|&#/PIXYI|JGB$SL_WMY?ZI>W+ M%>37S|T^%>QCKZ3HJE^X3Y5Z_-Z#CW3HHKSP?
#I?X|X8E|6Z7KYSGO#&Q)|>2 M_-#%# 84T4OAPW_-W^R^T(TRXB20"*F#@#T7X1 LN^&A_L.O&AIDUG5C(^5S M_-EX@:Q'/RWLLMU&#FC=
I=5&C|D?D DD$YS7G?P|^<7@:X3WFCZEX| M_&O#GB3+&23%YUJO.^2
```



```

A114GW0?VA2I/^OF?M-17XL V/#OV@O^H?I M P HVG _/1 P /#OV@O^A P##J _CT?5)H?IH4NS _*9^TU%?BS M _/#OV@O^A _/J _ICT?
1/#OV@O^A _/J P P#CT?5)H?IH4NS KY MGI345^+/_ #PHH+ _* _/A _J P CT? P PHH+ H? _RC?2 P#(I?U2 M?=? _%+L P^OF?M-
17XL P##PHH+ H? P#RC?:? /I? P PHH+ H? _RC M? _/I?U2=? _/H+L Z 9^TU%?BS P _/ " P^A P# "C?:? /I? _/M _/ " Z _/ _HVG+ R/I14GW0?
VA2I/A KYGI345^+A PL _/ " Z _/ _HVG M P#R/I PL _/ " Z P#HVG _/R/I14GW0?VA2I/^OF?M-17XL V/#OV@O^H?I M P HVG _/1 P /#OV@O^A P##
I _CT?5)H?IH4NS _*9^TU% M?BS _/#OV@O^A _/J _ICT?V/#OV@O^A _/J P#(CT?5)H?IH4N MS KYGI35@^% _NA^#+K6IC1K'I-K5^I7I>
(G7#1GPs?D*P_E2C?M M P/#OV@O^A P##J _CT?P/#OV@O^A _/J _ICT?5)H?IH4NS _M _/7IX4> $X+?
Q3_ P/BPRV_BB=KG6(AWE2ID90D)5YV(I?@#A<C/6N15?L MI^=6T> _/U> _/T>ICA^PQ.C=WIYJ4MG9.0)X43SLMNTD8>HPK@U^8G_#
PHH+ H? P#RC?:? /I? P PHH+ H? _RC? _/I?U?=? ^OTNS _/ _7 MWU+/_/#BIP?%G4U/2TET.%8A@_U^T30&+EM&Z$.C+@892^#^=>Z5I_?A9X
M_106GA/7^1?6=5=Nx_ZUB_GNKJL?YB_OW#XF?7>)P+ZTY^A^H^CI^%2WVW17CIQ5XN1^%0%_JPZGK_AMDIFX@A6 M19MLS2994 7+ A3M4
1AOU^4S^&:G3I7FFDU9WMUW7.9KNC(GX5X S^M^ M4_12G_#SISE&E%IRLU=2.34I& 7P_OM7U34) M^A4K+4=45I^+^A5^)/O?Z5I?VWG?
9XOM?0W&P>88PONT^1_XS791Q=M^W=W=15X)V/ALZX^?90CF5/VV69<I^U^V MCFM^IBD<B+4HT^U+M^S^M6X^IK<2?
+QMR>E>T5U^S1C># _/ ^D> ?#&G> 'M' MM/LCZ?%Y-M>8|GEH^3CL? M^|GGOGX^T^YL/5I_MHX>_4I2W5EF1S09$=@_>BGG%?-/C3_0SZH^
M127PL^>@:AHJG8.9IY16Z=<3H_N>VC6+SK<+&QS^&TW%N@I6_QO&B@# M^V X|I _/ $N@Y_ B7QIX97X4VWBHZTFN++
<66LMS+4V_E4>I?L M8QO'E9EO_ $X?B&G/I6D?#H+^ _/M/B_ PELL^=F1AIX9L218 XG^@ _/M4?FO7HH ^/OCW^PU>>_/_B)^'=?
+ZS=->$ _/$<_K_M^P12L MJC2P)^+VYV M6Y>X57(IHQ^+ _/DG^+ _/I?C^ID?<2A^HQ^16ZS_ _/E?Q&F72Y MO-
&:20M<1^?8^1/^1^0^_Y3W3KJHHH _/XA?1^?OEXNU:~3I+^&P/FU M?^TIGM _/ ^75^&N8:(+B2/^RE,D:ID9L?_ )UP|ZDFM_X6?1_/KO#|^+?#|MPA?_
A_P6I9_ _6DE7QIXKT22IUD>_XRR6C^?09E|K _/ @H^?=? _Q9I_M(PV6 C=15A?I7P?1^M^Y/_/Y^|Y^|M12ZHM^J26Q^PA#G^>8XYG^#A5<_<
M8&WBO/^#W/_Q2L A _/ ^#P5?I> _/M7+> M0NHIM_N20FL$D<IPTR_/_M^|HVCB=O.RG>00 _/0 _/1_B@#1_Q0#_
/P37^ _/ @ QHWB+HFX=0/I7C9_#EGI M_ Q>VIH(I^4M@BVO.2@H%P^VT^+^&#T^B# _/F+|$3OGXX.QUK.N^%X $6L> M/K.O/K%A:7-SIEMK^ R^
(I3INEEYRMDL8DRISZT4 2I7PG_8^I0 _/72TI M)1^ _/ @IXRT6/69^F/OAXOT.2^U2^SWY^AK:R5#2IWW7^TA00&R05?BI^RIXH
M_ M>F3O^X/RGC/U11 M0^I/^?V OB%8X8^ LWZ+=:SX9DNOA0XOHNM_U=X;JX^3PRW^RJMN3 "SI000 MX09IGK7H/H^?H^A _/W1_%C?
$WPGK&8^<I13W6L2IHTY^ _/EMF0&8X_ G M @5D975VYKE06R^DFOKNB@#XH#H_ LR _/X0 _/X1^/_/S> IT?S_IW3KCS=7
MO8GTP^Y2KRO)9L6O+I2I_KIXYKC?V? P#@EO^_ BHFI^*O$$.OX8T;2Y M393:JUHNRZM.R^? $ _/CSO5X?I> %I L2ESH^V^N+I= _/ ^I?
^E45?F17ZB?SP+? _/ $KX5:S MX;TR:W@OKUH+DNY98ALF20Y^I^QZ(>W7%?Q _/##CS H+>? _/ FX P#C%2I0
M^N98/I^X=/$5%N3>O:T3 A _/S?I?L P^X$W^ QBC AACQY PBL^PI _/I Q _/ &S^ MW+/_?Z?T _/ %NR M^H+C^/_1B _/I DG>K?H? _/ $O^
P_N D6OF24 P^8 )JM_4^+^*^*T ^30Q< Z&+P5 X^7? P BT?1 #IWXN?1 0Q>"O _/I |D6CVUA F#ZK6 E/BRBOM^I
MX=- _/S H80I7 @== P#R+1 PZ=^+G_0Q>"O _/N P#Y%HM3 F#ZK6 E/BR MBOM^/ATF7/^AB1%?^IUW+ (M^ Z=^+G _/ $7@K P_N _/)%HM3_
@=^ MJUOY3XLHKI3 _/30Q< Z&+P5 X^7? |BT?1 G?BY T_7@K P #KO^/_1:/M_4 Y@^JUOY3XLHKI3 X=_/ %S H80I7 @== _/ +1 P.G?
BY P1#%X*|#KO P^1:A P^8JM_4^+^*^*T P#ATH7/^AB1%?^IUW+ (M^ Z=^+G _/ $7@K P_N _/)%HM3_
/D6CVU/^8JM_4^+^*^*T ^30Q< Z&+P5 X^7? P BT?1 #IWX MN?1 0Q>"O _/I |D6CVUA F#ZK6 E/BRBOM^I X=_/ %S H80I7 @== P#R
M+1 PZ=^+G_0Q>"O _/N P#Y%HM3 F#ZK6 E/BRBOM^/ATF7/^AB1%?^IUW+ (M^ Z=^+G _/ $7@K P_N _/)%HM3_ )@^JUOY3XLHKI3_
^30Q< MZ&+P5 X^7? |BT?1 G?BY T_7@K P #KO^/_1:/M_4 Y@^JUOY3XLHKI3 X=_/ %S H80I7 @== _/ +1 P.G?
BY P1#%X*|#KO P^1:A P^8JM_4^+^*^*T P#ATH7/^AB1%?^IUW+ (M^ Z=^+G _/ $7@K P_N _/)%HM3_
MM_4^+^*^*T ^30Q< Z&+P5 X^7? P BT?1 #IWXN?1 0Q>"O _/I |D6CV MU^A F#ZK6 E/BRBOM^> _/I + _/ %Z;WO^X^&/6^O/_D6I/^2/Q? _/AD|^?^
M^UY |BTOK|^+8GZO5 E/B2BOMO X=( _/ % _/Z&3P1 X^7G R+1 PZ1^+ P#T M_G@C P #KS Y^H^L4OY@^AKU?Y3XDHKI_ P^2/Q? P^ADI$?
^IUY P#(M^ #M^XO P#0R>"/_ ZI P#D6CZQ2 F#ZQ5 E/B2BOMO ATC17 ^AD|^?^IUY |M^M^ Z1^+ _/ $6@C P_OA Y^H^L4OY@^AKU?Y3XDHKI_ X=
( _/ % _/H9/I^ @=>? _/ +1 P.MD?B P1#)X(|#KS P^1:/K%+^8/H7^4^)^**V P#ATC17 M P#H9/I^ @=>? (M^ #I^XO _/OR>"/_
^O/_D6CZQ2 F#ZQ5 E/B2BOMO M=( _/ % _/ &3P1 X^7G _/BT?1 D?B _/ #IX(|#KS _/1:/K%+^8/H7^4^ M^)^**V ^2/Q? Z&3P1 X^7G P BT?1 #I^XO|
OR>"/_ ZI |D6CZQ2 F#ZQ5 E/B2BOMO ATC17 ^H9/I^ ^/C7G R+1 PZ1^+ _/T.G@C _/ %KS Y^MH^L4OY@^AKU?Y3XDHKI_ ^2/Q? _/AD|^?^
^IUY |BT?1 D?B |1#IX(|M^Z1 _/1:/K%+^8/H7^4^)^**V |ATC17 ^H9/I^ @=>? R+4 ^/DSZ7UY P#(M^UBE _/U^J LGQ117VG P.MG?
( _/ % _/H9/I^ @=>? _/ +1 P.MD?B P1#)X(|#KS P^1:/K%+^8/H7^4^)^**V ^2/Q? ^AD|^? @=>? M (M^ #I^XO| _/OR>"/_
P_O/_D6CZQ2 F#ZQ5 E/B2BOMO X=( _/ % _/Z&3P1 X^7G R+1 PZ1^+ P#T M_G@C P #KS Y^H^L4OY@^AKU?Y3XDHKI_ P^2/Q? M P^ADI$?
^IUY P#(M^ #I^XO P#0R>"/_ ZI P#D6CZQ2 F#ZQ5 E/B2BOMO M ATC17 ^AD|^?^IUY |M^M^ Z1^+ _/ $6@C P_OA Y^H^L4OY@^AKU?Y3
MXDHKI_ X=( _/ % _/P#Z&3P1 P^IUY |BT?1 D?B P#1#IX(|P#Z1 _/1:/K%+^8 M/H7^4^)^**V P#ATC17 P#H9/I^ @=>? (M^ #I^XO _/OR>"/_
^O/_D6
MCZQ2 F#ZQ5 E/B2BOMO M=( _/ % _/ &3P1 X^7G _/BT?1 D?B _/ #IX(|M#KS _/1:/K%+^8/H7^4^)^**V ^2/Q? Z&3P1 X^7G P BT?1 #I^XO|
MOR>"/_ ZI |D6CZQ2 F#ZQ5 E/B2BOMO ATC17 ^H9/I^ ^/C7G R+1 PZ1^+ _/T.G@C _/ %KS Y^H^L4OY@^AKU?Y3XDHKI_ ^2/Q? _/AD|^?^
M^BT?1 D?B |1#IX(|Z1 _/1:/K%+^8/H7^4^)^**V |ATC17 ^H9/I^ @=>? R+4 ^/DSZ7UY P#(M^UBE _/U^J LGQ117VG P.MG?
BY P1#%X*|#KO P^1:A P^8JM_4^+^*^*T P#ATH7/^AB1%?^IUW+ (M^ Z=^+G _/ $7@K P_N _/)%HM3_
5:W1H645H |#IWXN?1 M0Q>"O _/I |D6C (= _/ %S _/ &+P5 X^7? _/BT
+R+H.G_ ^U6M ^?%E% M??:? Z=^+G _/ $7@K P_N _
```


[illegible]

[illegible]

[illegible]

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37,+^TYI'9+,*17XL>|VM)9C;QSCQ'9'P0 2@;S,%L,#CKR/6@#X M: ^^^_*001H_OVL?$/B250#1A1-I5FUVZ|(^%J3U" V=T./%JEM*$C;$>1#-MYH:-
AA<@%JM^U5$50%>_LT^P^H^P^Q?HGB/213X9>_0#15M-16M:0A<_UYMX7>_,"G7PS|>>_/#GA+PIX08?>(O%FM M^ ^?
15)^_O1VB>JOL AWQ|X L+L>.QOY M2P$%_HKBIXS)D>/1 PYSCF0X|_ HHHH **** "BBB@O?P2H?>4O7W^I_ M^I5&M8I&|_ @HHHJS0****
"BBB@ HHHH **** "BBB@ HHHH **** "BBB@ MHHHH **** "BBB@ HHHH **** "BBB@ HHHH MVA?X?UJW52Q_C_#^M6ZQE MN<|MPHHHJ2
HHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ H MHHH **** "BBB@ HHHH **** "BBB@ HHHH **** "BBB@ HHHH ****_O1 MX:
|^+?_0YA'E-M/ C5>_ E62X<_2V$|HKDM>|^M^R^8^Q^X>X600$OM?J^WR_1#_B&<_<_7WS_ ^0/T4HKZ P$AK^X|_P#0T|_
ME.M/ C5' _#6/Q5 Z&G RG6G_ ,H_P|3L?| SP^ ^? R(?0PSG GI2^ ^? R| M^BE%?G7_,-8_%7_*&G_P|HUI^+KB?BY^VH90#^ANVNM,19?9IWNUB9-I
M+LGRUISC#0D=0^YL1PKC<+2E6G_HIF_D3RI3<^%NTG^R MO%+13I2|^%_G AX=^TP TA_P#4:3_ )^H_P#AW107_0_P#EST_1Z
M^<^J3H/ )/0I=G_ %SIHJ^%G (>?M|?I#_ _4:3|^YH X>?M|?I M#_+4:3_P#Y^H^J3H/0I=G_75/VFHK6?^AWI07_ $/_ /Y1MA_D>G
M_AX=^TP TA_P#4:3_ )^H^J3H/0I=G_ %SIHJ^%G (>?M|?I#_ _M_4:3|^YH X>?M|?I#_+4:3_P#Y^H^J3H/0I=G_75/VFHK6?^AWI07_
$/ /Y1MA_D>G AX=^TP TA_P#4:3_ )^H^J3H/0I=G_ %S M|HJ^%G (>?M|?I#_ _4:3|^YH X>?M|?I#_+4:3_P#Y^H^J3H/
M|0I=G_75/VFHK6?^AWI07_ $/_ /Y1MA_D>G AX=^TP TA_P#4:3_ M )^H^J3H/0I=G_ %SIHJ^%G (>?M|?I#_ _4:3|^YH X>?M|?I M#_+
^4:3_P#Y^H^J3H/0I=G_75/VFHK6?^AWI07_ $/_ /Y1MA_D>G M_AX=^TP TA_P#4:3_ )^H^J3H/0I=G_ %SI|_ B+|HXC^YX8UE|U M;0=5L$33V-
U1IMR0TJ_W+|^%K2|^|=ZXRK_9)|75GOGU_7KCO=>B|0/XD MN(X)_YIN_$1E@TA**A^*V<=17YDQ_1%#^V@&D56^(6Q20"WIBZ><#^U_XI
MZ15E^>|6DVG0W^D^M/UZRGO0236%AIH#|^>01YENOX5<RN_N3N?9^KGO=3B|1R:K=6S723,DD(P/L_MEE"H8%2AP
N,#BKWA>D|PIXN|/GD>+|^%5YI_A&Y>|T02H|^TLDCEPS.(f M9&|

```

[illegible]

2005-03-17 14:00:00

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%)/#EMX\+Z1-MH-D\LMGHE!%900.09&2-BEB3@#./6K110-4444-%%-%-?7)??WXX>%O-M@IX:&O>+I4-LC26G6V%QIGEG->."57:\$K-SM/:
<5UM^"%%=\$RMQN<(<?)=%L-7TV:J3H\QW-M5M-L9=J&5L-1D\$<?U6V)??+!~P3X5U?QJCF(3M+M):RX9IEO+CL4LVW:MIP/6K:AZ+9>&M%F-
(TV\4:QVMM#N9MD:~%55G6X-M:~4M?T.P.3:2X#MAGI(<7<I?IHV)31-W^CO^YR+I\N7EFV@DA6Z\$12^M(GOHT?X=">_>W5K?<
RZ?:Q?T5G-2VEU-(T@CCC\J95="SD^YE".^X+4-MVH)OACXFT+2_BWH%GX^M?MC-IVH:7?SNI0B4.@-VGO:H4<>8IW#-%S(2BY:P\$9-<<
M^>^/V?_I=^T3KYFS_\$6ST.0!+T.1KYSM+;2I^2!>XOKF(1FX+.\$FR:JF7MDY
S0?Z7X_-6^W@WOH_@^UB>Z16^HE&BZ=HJ=7+P12ZA5CC(RC<<@8-MSC(S1M?VL/AC>WVE:2!KMW/JFF!3R--@T>JFN5:-RDJ2H^S1LC^VY7(I
ST.MP:1+2!4+M+N=(92QK6FZ1H8^K^YDUH6=70M-BNK:2%?<?O+=5FC-8!M<G>RGCFNY@23I+^O>2B!GG6+!#L<5>PW4-
A>WU?^MY:KB3S+MG:7Y4-M&YR4W-GIV.DD1E:~C^!L@.TW59KYVDANWT_S=/N/>UU^2W1FDG@NGA\$4A-M&T!HS>V:P?
@5+U.OOHUJYL7I.MHJP:~29%G0H(M+Y+R@OE+TV>SSGH(L-MU#H?E7XN>)+!PP-B#Q#16KSZ7:M>>(!N&O&E21(S^9M^)+>Y\X!6,\$!M?>
F!MOV:V?_2?P71W1:KJ.C3A-#GH?V-Y-9M?M\$S\$59SRQ(OA@3I=:M.D^\$7I0GB+XOV&H?
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MYOIG@UPFO7L@_S\$4^_ASP=:7WA\A^MUC4-3@U^6!N5N!A:@R%(%:0%4^+M8V<V>2_8OR?0?
@WHISX@/H=1FF7O&T!6GZ<^<KW#W&GW5I!9H2K\$>98EWJ^MK-E<Q%9/P0-&K?G04!6S>^M,UBV>^F=VTV..^5KJ%8UD+.9f6)\$?V!8-MKA
^0<1UY2!0V!6W/BX9-#C1M\$UO2!H&UW2+&A07H9!K\$=>XOS)\$1&2-MCQ(ZH8+G>V2^1)OV-2?2E^+P!JNC+:K!GB!-3!W/G2A:6U-L:6&4B(I
M24/4..HO(H!-MOVPOA+?6UJ=60B>>|LK!@MY>6NC7TMO:9F6^M-M2-.B;J!D+XF#P3JG@W1O\$6G:AX?DTFSTW3(!S7!0TZ#3!B8NF:TMHC?
6+K3H-EYMA8R-Y14<6.AIR+@Y!QC?%M^M-+1110-4444-%%-%-1110-4444-%%-%-1110-4444-%%-%-1110-4444-%%-%-1110-4444-
%09/BI!Y_\$7A76M)MKR33K^L!K6^B)P^!%)P0-M(CO?B3:7^V@JL?L^H!E,B!R-J.P\$~6^C!RY(7T<#E^
M(S^O^#86!-3LE^OHNKZJX7+JF.HRJ49)RBTG&I69-7=JZ/MT/FKFBORF^M^H^#IKKXI6MAJ^B7Q!9:(TPDU^XM7DMK^S@!R0\$3^!#^@!DXSW-?
JCHA-MH6GVUE:JY=M:1+!\$D(4_9)X>OZ70Y#XO77G:U^WK?#^WMIGQ^WRPK=(K(5+9:10H-MP02^<H021XG!10B5!2!19V:ZHT_@_P-31V-
O^:CLEO:MH=!(X\$16!M!L3Q-ED13&4S^Y)-74=>=Z!^S!X-UKOD_BB\K!JEOQ>2G!7.MO-/&Y9-M+<.(9?<
PS(3P>+7R1Y9R@AHB3O=X^7-1.^75QHTM!>=:JZ/29K8N-MD)0)M(&)>T5_-9L!M!^Z!L-R6B.ONQ-MIX(V:-4!SF-<%6^H2GA_HJ2/6?
B5!AF70%2PU^2ZMHJ7M+BXFA\ZVA.DY5S-M+!)\$K(Z,DF9!@HUSQZ^H7P9!>^&Y-(EL-9)!+NY!^VN)KN>7!1-&8Y9I-M^=RTKLA^H^Q
Z8JGHGP^"=>.:CU:RT!UO(A=+^JZYGB@6Y:2UBBDD9(U<MYR\$4!DXODY-1&_&C5^=9!TIQUKR3^=3UJ^!TNPB2.W>87-V8!^4#8
MH678\$XR3D!>>^<(70H!>?+XP>+?O?CP-?%9Z??:HOA^X!0-UJ\$S=XN69-40A5@^Y+QOP-MV6R:OK<JX8_@.U!PCX!
NK:OWX=FNO\$NF:3P!R):6XC9M!N+YVBC!TCC^P/MO4DJN-"@D9P?29?WP9!^_M60-2U026N!RIT!^R+ETOX!1:1^HUC=58;
MLD\$C(R!G:2-Y!^CXP-MTZC!N^US!^Z3L!CL:2_4_C^X3!>0T94YYMSGF@#SJX:6U2U^5!XBF#W^75EJZZ7<YEUJ2(OB3!9YVW4NH(
(4M!GR-M&X(O!U9>C2M=M9QV^Z9X0DUNZ_L!6+^&QOFN^2*5W6-V>^&59Y&S^N_E+MC&65B5^H!2L^!FT2VTM^=NH8K^ZEO43H(
4NXKWSY5V2R=+^JF+K!K:G.O-M#P!4>H?LZ_#54FTX\$>52.PM6G^WM!N^&6WA:=&%\$D@2=58D2A^224T!M4OC=1!A#1^BWD6@?
VC:7YD!Z^OKB2TM+^JE5FE6&7RV0%3YUKA!M<_0!5Z^XN!8RMX7L:SPWHMM!M!0ZE_14VH7S)LCW+^\$R^B5<120-H(+!+MZUXY^#_A/XCW:
QK^G37?#-NUH6M!ZXM^MV8.T.ODR)Y!L!^F-JR^U4!8^M_@7!2!T!N-932K!>3PH6VWR54D-C=BX>^WRCF@#EL:~N+2Q5J
MOAS2!U:58!A=VZ<^U-0175P/3!7+70^W-MB!35UJXN=^M!W7=8N(2SN:9EEX8:L_<@YK0(^!P7X^?3VMT+OHK#^S!P?&3K91+
(ZQV!TWG2IM9B#ND-8D<GC<<4>3+^+UUZ^H_MJCM!M5O+M^JZ!H!KS1^=&@6<^VO\$Q202XB_P.BOW!H!&^&R!0?>^I=^
M:FNGZ:UGYJDDM=26XMPV6,XRLC+^P/R!9\$1PW!4<9AL_P!F7X:Y-N!&@3(M!1K#)_EX9-8WR:60R!K95;D+^4
P/2NBA^OYA2P^#^OI6PV=K(+BU-MDN)7>8R:7=WF+1G+M+V!YH-!CL7!VN990^7C!N-!L!M!WAZ>\$MW:WLFER+
S:PLDF^9<1DP00!7DHOYH-1X3A_!A!S\$US^YTK5!):!EN6-MMYM!MS^MRDB1K!9&2/EMH2:DH!WP^#Z6LWE:1+!^!%KJLT!UJ\$S<3
M37-L^O^DDD9GV:1PQOYQJQ=?/P9?>^/!\$JGT=GUDW=XS?YQ:O<1H\$2-M=KVUIPQ!T^6?B7^A^K^!CU+^SX+8&R-MTLV-REW8&\$=>
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W=W.VG)K.UHMS^TRV83T!+5OCY=Z!8+7P1-PC2Q0W7E^MOM106M^N!H7E,UNC^P^7L?W742-M^8^#B-L<1XN^!^?
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MTOXCN!/#?ASQ^XGTUK6.X.M:~#>:Y9#+!EG&X59DDM!LK.Z%60DA7)7E!U-M^A?M:7=YH7BG7M!T!H!H!TAK>RM<^
(U-2-74.V=\$DCBBN!^FY@)K!H!H!A-M!6SXG-9!_77@!J0_!^2?>?H6:~?7C2W%XLK!<)>?8\$(H!E!E&E-CM+58!^LIP6@N!N!>~?O!O?#<
J>HVP:IRW-B!>THGD-YEN(R&!)G^MECC-XH!P!_!G!3^!>AG3<^&V&G:VMWUEK7V^!N8Q^YEND!SOBGU!M^R\$RYXU8.NW;AMXZ#3?
VJ)#IHU:6!^?JCY>+>WQ!\$OU)99KBUMPAQ<1B.M!G62.KM:0?^@D\$8KO)^?@30KS2!NOT.P76FW5U>6!WVRX9S+<@^X.A.A!
MT@=963<1@<55L?V:AWIND:G!D!A!FL=1M?L\$T4U_3>!(I>*:Q9JEO-MX!L^M=1VK+X>BM-7OECMDFN(VN92L:P^MUD6(A7)D8-88+E-K;?B/X-
X8!>M>+>~.WN-20!^73!M-6!6>Z>

MQ+;QR0Q36MY;2B*3F1%X7IFC;N4)*G R.*AU#X,^#=4M!9MY!\$C!C6+6U MLKV**6-9(+; /D1@*P""N3PF.YYS0!Y_XD_;DMM%)!>Z3H-KH\$NHV-
UJ-El-U M?10/NMKNXQB+Y;=H-T892Z23QN!G"MC EYF_M*W>H> /+3AX1)T&!!17_ (=M
M!5@U\$2S326L4CQ*MN(^8!Q.HRX(!&X^CM9/@3X(E!6#Q(^CR-JBZBNK+ F-N M?LZW@38)Q;^9Y0?;P6" M!Q--LD8K(29&-'SU_4
>26O!9DU!8S:S^X?L9-'CLK6ZAM!#4&O+J>6!G.% MM;38C1+6;<-'SIF8A-KF.TTR!M!6-U;!Q!:=MIX-8-C^Y%H?#>+XA7_M_@?3!;P@=7.DR>1XA;74
PG_!+=K5\$?GG;)U2V/P7^(BRO^%GAGQ=' MH=CH^@;|MK^?4M.OY)Y!4EM8REL%B:%?^!X+Y8^U8/A3!C_!|>|_#=#S:V_A MA/B1H?
B9M;35EC;R!NV;9BUO+-Y7F\$>4_&5.UE7"-&S!_!86KR?#>'XA7_M('T^U(C!YTJ3R/\$#2:B&\$_D!TMVM41!>=HESC/I7N%Y!2!%L?^M>*[A=0
MM-)TB&>>Y^WZ=/93;8E+-MCG1&8\$#@(@8)Z&OG;PG^QI?^\$_!AJZM;?PPOQ(MT/Q.VM)JROMY=W;-;Q:WEF!KS"/?C*G.RKCCFO?O\$GA34OB=+
?GAGQ/6_M>BR;O:7%AG2!U!Q4B="JR;GAB;|G)7;CC!QS0!Y#|JW!66O>#_""AWQCX!16_M^E>%O\$D:'3);?63/16EHOF;@K7/AK^X@-S#_MLM-!A
+!TG6\$O+>\$J""D\$=P+5O(5&)!&~^F<8R!Q_BSI6GXF_%X=^#A_M_P"O^?TS2/"!8D?5K_EGDU*>W>*U(C_""4N6#/EF/7_KS^X^L^_\$2;X
M3^#=#UZSM+^Y!*-;<7HUMX/MK_49=1GE6.+=<1G5+9%C;+;0Q#//N\DN)(2;0#<=|0R_M;S=-1Q0!ZK?_+6G@_0;GPHV07!@6.0:>+Q?
MHJ\$=U\$Y=8P/*-IMK#?&C^#|S6)!KQ8IB4;+IVGW%U!C;C/E?B/I'E'Q3!3M6T""7Q:GA^RL;'PC=>&KB+3!0GN6;5U40W"";|>/&4_M-M/3_Y;N2!-?
L4^_M+N=(!9ZOK6FZY!HK^YDU%H=7OM-BNK;2"-&)\$O+=5F MC;-8!_<C>RGCF@#W;QC^T;H>C_W7?B7X?A/B*STG*26\$C/9RK;LJQR0RAT
M+1;I.D.F>/0@USN!P!M3K!A_O'H^G_\$G2-+!+V&K;5+JMO!6FZR^H)\$D85BL MT;6T+J6W+M#|F^4^E9+^N;43-)&Q
M;2XN6EFD8K&N%4\$G!@Y)YKXC_L1)KTF!L7A--!;?]>@PV&J0VINT*_-+>9_M)X)XUB5M_\$H>'O""JJEH(8(H!2!6>(+ZZ!H;7=H=-M0DD#6K+L%
L#XW-!W)!Y;PK!OC=X+_..MJ1^TV>O--H=^+6XU!YOKZOTN&2_MXS:'B_>|S)!K8<F=P^K0!|_??M8?#.U5Y;?7)!8M(+2*_O+S2-/N+RWL;_M>0_)
<21H5BSR=K\$;_#D"KVG_M.?#5+5-8ETRV!50R7\$5!ISR+VG6W6X<9C0 MSE/+^?G;=V&P<\$UX#X(-9%^('P;!^/"7ARXT'O)8^-
M;CMKG4M!N)+!|/N_M"CL;PC6*3S8!2L5^8'(&\$?6KFC_L8>*O#?P2!0^!;#6M)FN+GQ+9;M8WDTL!#_M!|L(>8C)60^43M7<_!1U
'N\$W!3WPRMM2N+.?Q0ENL%W+827!UG<8)"XC4_MM)" +LOB_N/NA!U;!"_M">("OB)K-E!FDWE!Z;=0TVXLTU&!#AY+=!M442<\$XYP0<8YKPSQ_!
LG^_Q&B;QH^EWV@>|!-U?4YH!_5/##NJ;E"">6DB;-MK)+!#\$YVE8L"SB49QQBNN^\$|_B#PGXK!;AXAM!>+PO926UI>1> (M8U&
M!YV\$1;*XD6"U!D'S(^E' O@\$ \$FLPM!Z!;?S\$5+/P5!Z!M1-!;7_W_-/^H)!;4F+HMF-\$EQ_M)&'6V;T4+1&;!QY;N6W<#)KSC6OV;Y/\$-
C!5KN!A!/'Q5KNO'6O'FL-"9);+M;4=(Y7>Y59E(95W##\$FL?QA^S3!9?3;FN> (= 'U!Y/\$\$&JFZF!;C!;VL_M;(XM8M/2\$6^5*G\$C;FY^4!@
!""_MF^\$O\$^DB;4!U;H4GU;XTNPTT!3+MRZFOC\$Q&Z+\$!"F"C19(GAE_M@F0!9(H8W_9^4!%6
/X\$&OEN#ID7QSIGB73!^&;0!R'!17U;-LWB!0;CI<|U_M#?;I*!JM\$@=-9W(!@;-;T@#FOH#X%_#_X^&/A6^M;VWL+;4M2U&;4KM_-O+R-M!C|R3);-:
|D>25R%&Y!("Z-Z;-5"7;E?H_XML-13-R1.htm-IDEA:XBRL-DOCUMENT

Cover - shares 9 Months Ended
Sep. 30, 2024
Nov. 12, 2024
Cover [Abstract] Document Type10-Q Document Quarterly Reporttrue Document Period End DateSep. 30, 2024 Document Transition Report
false Entity File Number001-33650 Entity Registrant NameLISATA THERAPEUTICS, INC. Entity Incorporation, State or Country CodeDE Entity
Tax Identification Number22-2343568 Entity Address, Address Line One110 Allen Road, 2nd Floor Entity Address, City or TownBasking Ridge
Entity Address, State or ProvinceNJ Entity Address, Postal Zip Code07920 City Area Code908 Local Phone Number842-0100 Title of 12(b)
SecurityCommon Stock, par value \$0.001 per share Trading SymbolLSTA Security Exchange NameNASDAQ Entity Current Reporting StatusYes
Entity Interactive Data CurrentYes Entity Filer CategoryNon-accelerated Filer Entity Small Businesstrue Entity Emerging Growth Companyfalse
Entity Shell Companyfalse Entity Common Stock, Shares Outstanding8,394,903 Entity Central Index Key0000320017 Current Fiscal Year End
Date--12-31 Document Fiscal Year Focus2024 Document Fiscal Period FocusQ3 Amendment Flagfalse
-Definition

Boolean flag that is true when the XBRL content amends previously filed or accepted submission.

+ References

No definition available.

+ Details

Name:dei_AmendmentFlag Namespace Prefix:dei_ Data Type:xbrli:booleanItemType Balance Type:na Period Type:duration

-Definition

Area code of city

+ References

No definition available.

+ Details

Name:dei_CityAreaCode Namespace Prefix:dei_ Data Type:xbrli:normalizedStringItemType Balance Type:na Period Type:duration

-Definition

Cover page.

+ References

No definition available.

+ Details

Name:dei_CoverAbstract Namespace Prefix:dei_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration

-Definition

End date of current fiscal year in the format --MM-DD.

+ References

No definition available.

+ Details

Name:dei_CurrentFiscalYearEndDate Namespace Prefix:dei_ Data Type:xbrli:gMonthDayItemType Balance Type:na Period Type:duration

-Definition

Fiscal period values are FY, Q1, Q2, and Q3. 1st, 2nd and 3rd quarter 10-Q or 10-QT statements have value Q1, Q2, and Q3 respectively, with 10-K, 10-KT or other fiscal year statements having FY.

+ References

No definition available.

+ Details

Name:dei_DocumentFiscalPeriodFocus Namespace Prefix:dei_ Data Type:dei:fiscalPeriodItemType Balance Type:na Period Type:duration

-Definition

This is focus fiscal year of the document report in YYYY format. For a 2006 annual report, which may also provide financial information from prior periods, fiscal 2006 should be given as the fiscal year focus. Example: 2006.

[+ References](#)

No definition available.

[+ Details](#)

Name:dei_DocumentFiscalYearFocus Namespace Prefix:dei_ Data Type:xbrli:gYearItemType Balance Type:na Period Type:duration

[- Definition](#)

For the EDGAR submission types of Form 8-K: the date of the report, the date of the earliest event reported; for the EDGAR submission types of Form N-1A: the filing date; for all other submission types: the end of the reporting or transition period. The format of the date is YYYY-MM-DD.

[+ References](#)

No definition available.

[+ Details](#)

Name:dei_DocumentPeriodEndDate Namespace Prefix:dei_ Data Type:xbrli:dateItemType Balance Type:na Period Type:duration

[- Definition](#)

Boolean flag that is true only for a form used as an quarterly report.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Form-10-Q-Number-240-Section-308-Subsection-a>

[+ Details](#)

Name:dei_DocumentQuarterlyReport Namespace Prefix:dei_ Data Type:xbrli:booleanItemType Balance Type:na Period Type:duration

[- Definition](#)

Boolean flag that is true only for a form used as a transition report.

[+ References](#)

Reference 1: [http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Forms-10-K, 10-Q, 20-F-Number 240-Section 13-Subsection a-1](http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Forms-10-K,10-Q,20-F-Number-240-Section-13-Subsection-a-1)

[+ Details](#)

Name:dei_DocumentTransitionReport Namespace Prefix:dei_ Data Type:xbrli:booleanItemType Balance Type:na Period Type:duration

[- Definition](#)

The type of document being provided (such as 10-K, 10-Q, 485BPOS, etc). The document type is limited to the same value as the supporting SEC submission type, or the word 'Other'.

[+ References](#)

No definition available.

[+ Details](#)

Name:dei_DocumentType Namespace Prefix:dei_ Data Type:dei:submissionItemType Balance Type:na Period Type:duration

[- Definition](#)

Address Line 1 such as Attn, Building Name, Street Name

[+ References](#)

No definition available.

[+ Details](#)

Name:dei_EntityAddressAddressLine1 Namespace Prefix:dei_ Data Type:xbrli:normalizedStringItemType Balance Type:na Period Type:duration

[- Definition](#)

Name of the City or Town

[+ References](#)

No definition available.

[+ Details](#)

Name:dei_EntityAddressCityOrTown Namespace Prefix:dei_ Data Type:xbrli:normalizedStringItemType Balance Type:na Period Type:duration

[- Definition](#)

Code for the postal or zip code

[+ References](#)

No definition available.

[+ Details](#)

Name:dei_EntityAddressPostalZipCode_Namespace Prefix:dei_Data Type:xbrli:normalizedStringItemType Balance Type:na Period Type:duration

-Definition

Name of the state or province:

+References

No definition available.

+Details

Name:dei_EntityAddressStateOrProvince_Namespace Prefix:dei_Data Type:dei:stateOrProvinceItemType Balance Type:na Period Type:duration

-Definition

A unique 10-digit SEC-issued value to identify entities that have filed disclosures with the SEC. It is commonly abbreviated as CIK.

+References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection b-2>

+Details

Name:dei_EntityCentralIndexKey_Namespace Prefix:dei_Data Type:dei:centralIndexKeyItemType Balance Type:na Period Type:duration

-Definition

Indicate number of shares or other units outstanding of each of registrant's classes of capital or common stock or other ownership interests, if and as stated on cover of related periodic report. Where multiple classes or units exist define each class/interest by adding class of stock items such as Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument [Domain] of the Entity Listings, Instrument.

+References

No definition available.

+Details

Name:dei_EntityCommonStockSharesOutstanding_Namespace Prefix:dei_Data Type:xbrli:sharesItemType Balance Type:na Period Type:instant

-Definition

Indicate 'Yes' or 'No' whether registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports); and (2) have been subject to such filing requirements for the past 90 days. This information should be based on the registrant's current or most recent filing containing the related disclosure.

+References

No definition available.

+Details

Name:dei_EntityCurrentReportingStatus_Namespace Prefix:dei_Data Type:dei:yesNoItemType Balance Type:na Period Type:duration

-Definition

Indicate if registrant meets the emerging growth company criteria.

+References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection b-2>

+Details

Name:dei_EntityEmergingGrowthCompany_Namespace Prefix:dei_Data Type:xbrli:booleanItemType Balance Type:na Period Type:duration

-Definition

Commission file number. The field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen.

+References

No definition available.

+Details

Name:dei_EntityFileNumber_Namespace Prefix:dei_Data Type:dei:fileNumberItemType Balance Type:na Period Type:duration

-Definition

Indicate whether the registrant is one of the following: Large Accelerated Filer, Accelerated Filer, Non-accelerated Filer. Definitions of these categories are stated in Rule 12b-2 of the Exchange Act. This information should be based on the registrant's current or most recent filing containing the related disclosure.

+References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection b-2>

[+ Details](#)

Name:dei_EntityFilerCategory Namespace Prefix:dei_ Data Type:dei:filerCategoryItemType Balance Type:na Period Type:duration

[- Definition](#)

Two-character EDGAR code representing the state or country of incorporation.

[+ References](#)

No definition available.

[+ Details](#)

Name:dei_EntityIncorporationStateCountryCode Namespace Prefix:dei_ Data Type:dei:edgarStateCountryItemType Balance Type:na Period Type:duration

[- Definition](#)

Boolean flag that is true when the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit such files).

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Regulation-S-T-Number-232-Section-405>

[+ Details](#)

Name:dei_EntityInteractiveDataCurrent Namespace Prefix:dei_ Data Type:dei:yesNoItemType Balance Type:na Period Type:duration

[- Definition](#)

The exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Exchange-Act-Number-240-Section-12-Subsection-b-2>

[+ Details](#)

Name:dei_EntityRegistrantName Namespace Prefix:dei_ Data Type:xbrli:normalizedStringItemType Balance Type:na Period Type:duration

[- Definition](#)

Boolean flag that is true when the registrant is a shell company as defined in Rule 12b-2 of the Exchange Act.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Exchange-Act-Number-240-Section-12-Subsection-b-2>

[+ Details](#)

Name:dei_EntityShellCompany Namespace Prefix:dei_ Data Type:xbrli:booleanItemType Balance Type:na Period Type:duration

[- Definition](#)

Indicates that the company is a Smaller Reporting Company (SRC).

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Exchange-Act-Number-240-Section-12-Subsection-b-2>

[+ Details](#)

Name:dei_EntitySmallBusiness Namespace Prefix:dei_ Data Type:xbrli:booleanItemType Balance Type:na Period Type:duration

[- Definition](#)

The Tax Identification Number (TIN), also known as an Employer Identification Number (EIN), is a unique 9-digit value assigned by the IRS.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Exchange-Act-Number-240-Section-12-Subsection-b-2>

[+ Details](#)

Name:dei_EntityTaxIdentificationNumber Namespace Prefix:dei_ Data Type:dei:employerIdItem Type Balance Type:na Period Type:duration

[- Definition](#)

Local phone number for entity.

[+ References](#)

No definition available.

[+ Details](#)

Name:dei_LocalPhoneNumber Namespace Prefix:dei_ Data Type:xbrli:normalizedStringItem Type Balance Type:na Period Type:duration

[- Definition](#)

Title of a 12(b) registered security.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection b>

[+ Details](#)

Name:dei_Security12bTitle Namespace Prefix:dei_ Data Type:dei:securityTitleItem Type Balance Type:na Period Type:duration

[- Definition](#)

Name of the Exchange on which a security is registered.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection d1-1>

[+ Details](#)

Name:dei_SecurityExchangeName Namespace Prefix:dei_ Data Type:dei:edgarExchangeCodeItem Type Balance Type:na Period Type:duration

[- Definition](#)

Trading symbol of an instrument as listed on an exchange.

[+ References](#)

No definition available.

[+ Details](#)

Name:dei_TradingSymbol Namespace Prefix:dei_ Data Type:dei:tradingSymbolItem Type Balance Type:na Period Type:duration XML 14 R2.htm

IDEA: XBRL DOCUMENT

CONSOLIDATED BALANCE SHEETS - USD (\$) \$ in Thousands Sep. 30, 2024 Dec. 31, 2023 ASSETS Cash and cash equivalents\$ 19,509\$ 22,593
Marketable securities16,34727,942 Prepaid and other current assets1,8363,389 Total current assets37,69253,924 Property and equipment, net96
175 Acquired license - intangible, net210263 Other assets201332 Total assets38,19954,694 Liabilities Accounts payable5562,421 Accrued
liabilities4,1354,169 Total current liabilities4,6916,590 Other long-term liabilities72210 Total liabilities4,7636,800 Commitments and
Contingencies (Note 13) Stockholders' Equity Common stock, \$0.001 par value, authorized 500,000,000 shares; issued 8,320,338 and 8,150,635
shares at September 30, 2024 and December 31, 2023, respectively 88 Additional paid-in capital577,878576,971 Treasury stock, at cost, 738 shares at September 30, 2024
and December 31, 2023 (708) (708) Accumulated deficit (543,456) (528,081) Accumulated other comprehensive loss (32) (42) Total Lisata Therapeutics,
Inc. stockholders' equity33,69048,148 Non-controlling interests (254) (254) Total equity33,43647,894 Total liabilities, non-controlling interests
and stockholders' equity\$ 38,199\$ 54,694

[- Definition](#)

Carrying value as of the balance sheet date of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity's business. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer).

[+ References](#)

Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(19\)\(a\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(19)(a))) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> Reference 2: <http://www.xbrl.org/2003/role/exampleRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 10> - Publisher FASB - URI <https://asc.fasb.org/1943274/2147481372/852-10-55-10>

+ Details

Name:us-gaap_AccountsPayableCurrent Namespace Prefix:us-gaap_ Data Type:xbrl:monetaryItemType Balance Type:credit Period Type:instant

- Definition

Carrying value as of the balance sheet date of obligations incurred and payable, pertaining to costs that are statutory in nature, are incurred on contractual obligations, or accumulate over time and for which invoices have not yet been received or will not be rendered. Examples include taxes, interest, rent and utilities. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer).

+ References

Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(20\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(20))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>

+ Details

Name:us-gaap_AccruedLiabilitiesCurrent Namespace Prefix:us-gaap_ Data Type:xbrl:monetaryItemType Balance Type:credit Period Type:instant

- Definition

Amount, after tax, of accumulated increase (decrease) in equity from transaction and other event and circumstance from nonowner source.

+ References

Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 220-SubTopic 10-Section 45-Paragraph 14A-Publisher FASB-URI https://asc.fasb.org/1943274/2147482790/220-10-45-14A>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 11-Publisher FASB-URI https://asc.fasb.org/1943274/2147482790/220-10-45-11>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 2-Subparagraph \(g\)\(2\)\(ii\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480016/944-40-65-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 2-Subparagraph (g)(2)(ii)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480016/944-40-65-2)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 2-Subparagraph \(h\)\(2\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480016/944-40-65-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 2-Subparagraph (h)(2)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480016/944-40-65-2)Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(30\)\(a\)\(4\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(30)(a)(4))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.7-03\(a\)\(23\)\(a\)\(3\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-03(a)(23)(a)(3))-Publisher FASB-URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1)Reference 7: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 220-SubTopic 10-Section 45-Paragraph 14-Publisher FASB-URI https://asc.fasb.org/1943274/2147482790/220-10-45-14>

[+ Details](#)

Name:us-gaap_AccumulatedOtherComprehensiveIncomeLossNetOfTax **Namespace Prefix:**us-gaap **Data Type:**xbri:monetaryItemType **Balance Type:**credit **Period Type:**instant

[- Definition](#)

Amount of excess of issue price over par or stated value of stock and from other transaction involving stock or stockholder. Includes, but is not limited to, additional paid-in capital (APIC) for common and preferred stock.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 10-Publisher FASB-URI https://asc.fasb.org/1943274/2147481372/852-10-55-10>**Reference 2:** [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.6-04\(18\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.6-04(18))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1)**Reference 3:** [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(30\)\(a\)\(1\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(30)(a)(1))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)

[+ Details](#)

Name:us-gaap_AdditionalPaidInCapital **Namespace Prefix:**us-gaap **Data Type:**xbri:monetaryItemType **Balance Type:**credit **Period Type:**instant

[- Definition](#)

Amount of asset recognized for present right to economic benefit.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 48-Publisher FASB-URI https://asc.fasb.org/1943274/2147482785/280-10-55-48>**Reference 2:** <http://www.xbrl.org/2003/role/exampleRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 49-Publisher FASB-URI https://asc.fasb.org/1943274/2147482785/280-10-55-49>**Reference 3:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 270-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(i\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482964/270-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 270-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (i)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482964/270-10-50-1)**Reference 4:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 32-Subparagraph \(ee\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-32](http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 32-Subparagraph (ee)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-32)**Reference 5:** [http://fasb.org/us-gaap/role/ref/otherTransitionRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 32-Subparagraph \(d\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-32](http://fasb.org/us-gaap/role/ref/otherTransitionRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 32-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-32)**Reference 6:** <http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name>

Accounting Standards Codification -Section 50-Paragraph 22-Publisher FASB-URI <https://asc.fasb.org/1943274/2147482810/280-10-50-22>Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph \(bb\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481203/810-10-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph (bb)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481203/810-10-50-3)Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 25-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481231/810-10-45-25](http://www.xbrl.org/2003/role/disclosureRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 25-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481231/810-10-45-25)Reference 9: [http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph \(SX 210.4-08\(g\)\(1\)\(ii\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-599-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph (SX 210.4-08(g)(1)(ii))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-599-1)Reference 10: [http://www.xbrl.org/2003/role/disclosureRef-Topic 323-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481687/323-10-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 323-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481687/323-10-50-3)Reference 11: [http://www.xbrl.org/2003/role/disclosureRef-Topic 825-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 28-Subparagraph \(f\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482907/825-10-50-28](http://www.xbrl.org/2003/role/disclosureRef-Topic 825-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 28-Subparagraph (f)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482907/825-10-50-28)Reference 12: <http://www.xbrl.org/2003/role/exampleRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 10-Publisher FASB-URI https://asc.fasb.org/1943274/2147481372/852-10-55-10>Reference 13: <http://www.xbrl.org/2003/role/exampleRef-Topic 946-SubTopic 830-Name Accounting Standards Codification-Section 55-Paragraph 12-Publisher FASB-URI https://asc.fasb.org/1943274/2147479168/946-830-55-12>Reference 14: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph \(SX 210.7-03\(a\)\(12\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478777/944-210-599-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph (SX 210.7-03(a)(12))-Publisher FASB-URI https://asc.fasb.org/1943274/2147478777/944-210-599-1)Reference 15: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph \(SX 210.6-04\(8\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479170/946-210-599-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph (SX 210.6-04(8))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479170/946-210-599-1)Reference 16: [http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 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[+ Details](#)

Name:us-gaap_Assets_Namespace Prefix:us-gaap_Data Type:xbri:monetaryItemType Balance Type:debit Period Type:instant

[- References](#)

No definition available:

[+ Details](#)

Name:us-gaap_AssetsAbstract_Namespace Prefix:us-gaap_Data Type:xbri:stringItemType Balance Type:na Period Type:duration

[- Definition](#)

Amount of asset recognized for present right to economic benefit, classified as current.

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[+ Details](#)

Name:us-gaap_AssetsCurrent_Namespace Prefix:us-gaap_Data Type:xbri:monetaryItemType Balance Type:debit Period Type:instant

[- Definition](#)

Amount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation.

[+ References](#)

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[+ Details](#)

Name:us-gaap_CashAndCashEquivalentsAtCarryingValue_Namespace Prefix:us-gaap_Data Type:xbri:monetaryItemType Balance Type:debit Period Type:instant

[- Definition](#)

Represents the caption on the face of the balance sheet to indicate that the entity has entered into (1) purchase or supply arrangements that will require expending a portion of its resources to meet the terms thereof, and (2) is exposed to potential losses or, less frequently, gains, arising from (a) possible claims against a company's resources due to future performance under contract terms, and (b) possible losses or likely gains from uncertainties that will ultimately be resolved when one or more future events that are deemed likely to occur do occur or fail to occur.

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[+ Details](#)

Name:us-gaap_CommitmentsAndContingencies **Namespace Prefix:**us-gaap_ **Data Type:**xbrli:monetaryItemType **Balance Type:**credit **Period Type:**instant

[- Definition](#)

Aggregate par or stated value of issued nonredeemable common stock (or common stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders' equity.

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[+ Details](#)

Name:us-gaap_CommonStockValue **Namespace Prefix:**us-gaap_ **Data Type:**xbri:monetaryItemType **Balance Type:**credit **Period Type:**instant

-Definition

Amount after amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life.

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+Details

Name:us-gaap_FiniteLivedIntangibleAssetsNet **Namespace Prefix:**us-gaap_ **Data Type:**xbri:monetaryItemType **Balance Type:**debit **Period Type:**instant

-Definition

Amount of liability recognized for present obligation requiring transfer or otherwise providing economic benefit to others.

+References

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Subparagraph (d) - Publisher FASB - URI https://asc.fasb.org/1943274/2147482810/280-10-50-30***~~

+ Details

Name:us-gaap_Liabilities Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant

- References

No definition available.

+ Details

Name:us-gaap_LiabilitiesAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration

- Definition

Amount of liabilities and equity items, including the portion of equity attributable to noncontrolling interests, if any.

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+ Details

Name:us-gaap_LiabilitiesAndStockholdersEquity **Namespace Prefix:**us-gaap **Data Type:**xbri:monetaryItemType **Balance Type:**credit **Period Type:**instant

- Definition

Total obligations incurred as part of normal operations that are expected to be paid during the following twelve months or within one business cycle, if longer.

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210.13-01\(a\)\(4\)\(iii\)\(A\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210.13-01(a)(4)(iii)(A))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A)**Reference 13:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210.13-01\(a\)\(4\)\(iv\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210.13-01(a)(4)(iv))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A)**Reference 14:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210.13-01\(a\)\(5\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210.13-01(a)(5))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A)**Reference 15:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210.13-02\(a\)\(4\)\(i\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210.13-02(a)(4)(i))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B)**Reference 16:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards 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[http://www.xbrl.org/2009/role/commonPracticeRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 7-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481404/852-10-50-7](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 7-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481404/852-10-50-7)**Reference 21:** [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 7-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481404/852-10-50-7](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 7-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481404/852-10-50-7)

[+ Details](#)
Name:us-gaap_LiabilitiesCurrent Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant

[- Definition](#)
Amount of investment in marketable security.

[+ References](#)
Reference 1:

~~Paragraph 1-Subparagraph (SX 210.9-03(4)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478546/942-210-S99-1>Reference 2: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(2\)\)](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(2))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>~~

+ Details

~~Name:us-gaap_MarketableSecurities Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instant~~

- Definition

~~Amount of equity (deficit) attributable to noncontrolling interest. Excludes temporary equity.~~

+ References

~~Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(31\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(31))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.4-08\(g\)\(1\)\(ii\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.4-08(g)(1)(ii))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480678/235-10-S99-1>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 323-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph \(c\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 323-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph (c)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481687/323-10-50-3>Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 825-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 28-Subparagraph \(f\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 825-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 28-Subparagraph (f)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482907/825-10-50-28>Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.7-03\(a\)\(24\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-03(a)(24))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478777/944-210-S99-1>Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.6-04\(19\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.6-04(19))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479170/946-210-S99-1>Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210.13-01\(a\)\(4\)\(i\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210.13-01(a)(4)(i))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1A>Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210.13-01\(a\)\(4\)\(iv\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210.13-01(a)(4)(iv))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1A>Reference 9: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210.13-01\(a\)\(5\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210.13-01(a)(5))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1A>Reference 10: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210.13-02\(a\)\(4\)\(i\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210.13-02(a)(4)(i))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1B>Reference 11: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210.13-02\(a\)\(4\)\(iv\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210.13-02(a)(4)(iv))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1B>Reference 12: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210.13-02\(a\)\(5\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210.13-02(a)(5))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1B>Reference 13: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 942-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.9-03\(22\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 942-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.9-03(22))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478546/942-210-S99-1>~~

Name:us-gaap_MinorityInterest_Namespace Prefix:us-gaap_Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant

-Definition

Amount of noncurrent assets classified as other:

+References

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(17\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(17))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>

+Details

Name:us-gaap_OtherAssetsNoncurrent_Namespace Prefix:us-gaap_Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instant

-Definition

Amount of liabilities classified as other, due after one year or the normal operating cycle, if longer:

+References

Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(24\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(24))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>

+Details

Name:us-gaap_OtherLiabilitiesNoncurrent_Namespace Prefix:us-gaap_Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant

-Definition

Amount of asset related to consideration paid in advance for costs that provide economic benefits in future periods, and amount of other assets that are expected to be realized or consumed within one year or the normal operating cycle, if longer:

+References

Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(9\)\)](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(9))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>

+Details

Name:us-gaap_PrepaidExpenseAndOtherAssetsCurrent_Namespace Prefix:us-gaap_Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instant

-Definition

Amount after accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business to produce goods and services and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures:

+References

Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 1-SubTopic 10-Topic 360-Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 7A-Subparagraph \(a\)-Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-7A](http://www.xbrl.org/2003/role/disclosureRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 7A-Subparagraph (a)-Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-7A)Reference 3: <http://www.xbrl.org/2003/role/exampleRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 10-Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10>Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.7-03\(a\)\(8\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-03(a)(8))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478777/944-210-S99-1>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Topic 942-SubTopic 360-Name Accounting Standards Codification-Section 50-Paragraph 1-Publisher FASB -URI https://asc.fasb.org/1943274/2147478451/942-360-50-1>

+ Details

Name:us-gaap_PropertyPlantAndEquipmentNet Namespace Prefix:us-gaap Data Type:xbri:monetaryItemType Balance Type:debit Period Type:instant

- Definition

Amount of accumulated undistributed earnings (deficit).

+ References

Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(30\)\(a\)\(3\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(30)(a)(3))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 2: <http://www.xbrl.org/2003/role/exampleRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 10> -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481372/852-10-55-10>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 2-Subparagraph \(g\)\(2\)\(i\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 2-Subparagraph (g)(2)(i)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480016/944-40-65-2>Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 2-Subparagraph \(h\)\(2\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 2-Subparagraph (h)(2)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480016/944-40-65-2>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 11> -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480990/946-20-50-11>Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.7-03\(a\)\(23\)\(a\)\(4\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-03(a)(23)(a)(4))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478777/944-210-S99-1>Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.6-04\(17\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.6-04(17))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479170/946-210-S99-1>Reference 8: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.3-04\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.3-04)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480008/505-10-S99-1>

[+ Details](#)

Name:us-gaap_RetainedEarningsAccumulatedDeficit **Namespace Prefix:**us-gaap_ **Data Type:**xbri:monetaryItemType **Balance Type:**credit **Period Type:**instant

[- Definition](#)

Amount of equity (deficit) attributable to parent. Excludes temporary equity and equity attributable to noncontrolling interest.

[+ References](#)

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Name:us-gaap_StockholdersEquity_Namespace Prefix:us-gaap_Data Type:xbri:monetaryItemType Balance Type:credit Period Type:instant

[-References](#)

No definition available.

[+ Details](#)

Name:us-gaap_StockholdersEquityAbstract_Namespace Prefix:us-gaap_Data Type:xbri:stringItemType Balance Type:na Period Type:duration

[-Definition](#)

Amount of equity (deficit) attributable to parent and noncontrolling interest. Excludes temporary equity.

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<https://asc.fasb.org/1943274/2147479170/946-210-S99-2>Reference 39: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.6-09\(4\)\(b\)\)-Publisher FASB-URI](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.6-09(4)(b))-Publisher FASB-URI)
<https://asc.fasb.org/1943274/2147479134/946-220-S99-3>Reference 40: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.6-09\(6\)\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.6-09(6))-Publisher FASB-URI)
<https://asc.fasb.org/1943274/2147479134/946-220-S99-3>Reference 41: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.6-09\(7\)\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.6-09(7))-Publisher FASB-URI)
<https://asc.fasb.org/1943274/2147479134/946-220-S99-3>Reference 42: [http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.3-04\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.3-04)-Publisher FASB-URI)
<https://asc.fasb.org/1943274/2147480008/505-10-S99-1>Reference 43: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.4-08\(g\)\(1\)\(ii\)\)-Publisher FASB-URI](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.4-08(g)(1)(ii))-Publisher FASB-URI)
<https://asc.fasb.org/1943274/2147480678/235-10-S99-1>Reference 44: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 323-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph \(c\)-Publisher FASB-URI](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 323-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph (c)-Publisher FASB-URI)
<https://asc.fasb.org/1943274/2147481687/323-10-50-3>Reference 45: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 825-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 28-Subparagraph \(f\)-Publisher FASB-URI](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 825-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 28-Subparagraph (f)-Publisher FASB-URI)
<https://asc.fasb.org/1943274/2147482907/825-10-50-28>Reference 46: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 810-SubTopic 10-Section 45-Paragraph 15-Publisher FASB-URI>
<https://asc.fasb.org/1943274/2147481231/810-10-45-15>Reference 47: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 810-SubTopic 10-Section 45-Paragraph 16-Publisher FASB-URI>
<https://asc.fasb.org/1943274/2147481231/810-10-45-16>Reference 48: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 810-SubTopic 10-Section 55-Paragraph 41-Publisher FASB-URI>
<https://asc.fasb.org/1943274/2147481175/810-10-55-41>Reference 49: [http://www.xbrl.org/2003/role/disclosureRef-Topic 350-SubTopic 60-Name Accounting Standards Codification-Section 65-Paragraph 1-Subparagraph \(b\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic 350-SubTopic 60-Name Accounting Standards Codification-Section 65-Paragraph 1-Subparagraph (b)-Publisher FASB-URI)
<https://asc.fasb.org/1943274/2147476166/350-60-65-1>

[+ Details](#)

Name:*us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest* **Namespace Prefix:***us-gaap_* **Data Type:**
xbri:monetaryItemType **Balance Type:***credit* **Period Type:***instant*

[- Definition](#)

Amount allocated to previously issued common shares repurchased by the issuing entity and held in treasury:

[+ References](#)

Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(30\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(30))) **Publisher:** FASB **URI:** <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> **Reference 2:** <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 505-SubTopic 30-Section 50-Paragraph 4> **Publisher:** FASB **URI:** <https://asc.fasb.org/1943274/2147481520/505-30-50-4> **Reference 3:** <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 505-SubTopic 30-Section 45-Paragraph 1> **Publisher:** FASB **URI:** <https://asc.fasb.org/1943274/2147481549/505-30-45-1>

+ Details

Name:us-gaap_TreasuryStockCommonValue_Namespace Prefix:us-gaap_Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instant XML 15 R3.htm IDEA: XBRL DOCUMENT CONSOLIDATED BALANCE SHEETS (Parentheticals) - \$ / shares Sep. 30, 2024Dec. 31, 2023Statement of Financial Position [Abstract] - Common stock, par value (in usd per share)\$ 0.001\$ 0.001Common stock, shares authorized (in shares)500,000,000500,000,000Common stock, shares issued (in shares)8,320,3388,150,635Common stock outstanding (in shares)8,319,6008,149,897Treasury stock (in shares)738738

- Definition

Face amount or stated value per share of common stock.

+ References

Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(29\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(29))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>

+ Details

Name:us-gaap_CommonStockParOrStatedValuePerShare_Namespace Prefix:us-gaap_Data Type:dtr-types:perShareItemType Balance Type:na Period Type:instant

- Definition

The maximum number of common shares permitted to be issued by an entity's charter and bylaws.

+ References

Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(29\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(29))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>
Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.6-04\(16\)\(a\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.6-04(16)(a))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479170/946-210-S99-1>

+ Details

Name:us-gaap_CommonStockSharesAuthorized_Namespace Prefix:us-gaap_Data Type:xbrli:sharesItemType Balance Type:na Period Type:instant

- Definition

Total number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury.

+ References

Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(29\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(29))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>

+ Details

Name:us-gaap_CommonStockSharesIssued_Namespace Prefix:us-gaap_Data Type:xbrli:sharesItemType Balance Type:na Period Type:instant

- Definition

Number of shares of common stock outstanding. Common stock represent the ownership interest in a corporation.

+ References

Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-SubTopic 10-Tonic>

~~Reference 2: <http://asc.fasb.org/1943274/2147481112/505-10-50-2>Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(29\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(29)))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SX 210.6-05\(4\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SX 210.6-05(4)))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147479170/946-210-S99-2>Reference 4: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.6-09\(4\)\(b\)\)](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.6-09(4)(b)))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147479134/946-220-S99-3>Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.6-04\(16\)\(a\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.6-04(16)(a)))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147479170/946-210-S99-1>Reference 6: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.6-09\(7\)\)](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.6-09(7)))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147479134/946-220-S99-3>~~

[+ Details](#)

~~Name:us-gaap_CommonStockSharesOutstanding Namespace Prefix:us-gaap_ Data Type:xbrli:sharesItemType Balance Type:na Period Type:instant~~

[- References](#)

~~No definition available.~~

[+ Details](#)

~~Name:us-gaap_StatementOfFinancialPositionAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

[- Definition](#)

~~Number of previously issued common shares repurchased by the issuing entity and held in treasury.~~

[+ References](#)

~~Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 505-SubTopic 30-Section 45-Paragraph 1>-Publisher FASB-URI <https://asc.fasb.org/1943274/2147481549/505-30-45-1>~~

+ Details

Name:us-gaap_TreasuryStockCommonShares Namespace Prefix:us-gaap_Data Type:xbrli:sharesItemType Balance Type:na Period Type:instant
XML 16 R4.htm IDEA: XBRL DOCUMENT

CONSOLIDATED STATEMENTS OF OPERATIONS - USD (\$) shares in Thousands, \$ in Thousands 3 Months Ended 9 Months Ended

Sep. 30, 2024

Sep. 30, 2023

Sep. 30, 2024

Sep. 30, 2023

Operating Expenses: — Research and development\$ 2,542\$ 3,380\$ 8,384\$ 9,721General and administrative2,7942,5849,0769,962Total operating expenses5,3365,96417,46019,683Operating loss(5,336)(5,964)(17,460)(19,683)Other income (expense): — Investment income, net4517141,5332,053Other expense, net(45)(11)(246)(175)Total other income4067031,2871,878Net loss before benefit from income taxes and noncontrolling interests(4,930)(5,261)(16,173)(17,805)Benefit from income taxes00(798)(2,330)Net loss(4,930)(5,261)(15,375)(15,475)Less - net income (loss) attributable to noncontrolling interests0000Net loss attributable to Lisata Therapeutics, Inc. common stockholders\$ (4,930)\$ (5,261)\$ (15,375)\$ (15,475)Basic and diluted loss per share — Lisata Therapeutics, Inc. common stockholders - basic (in usd per share)\$ (0.59)\$ (0.65)\$ (1.85)\$ (1.92)Lisata Therapeutics, Inc. common stockholders - diluted (in usd per share)\$ (0.59)\$ (0.65)\$ (1.85)\$ (1.92)Weighted average common shares outstanding — Basic shares (in shares)8,3218,1418,3078,050Diluted shares (in shares)8,3218,1418,3078,050

- Definition

EPS

+ References

No definition available.

+ Details

Name:Ista_EPSAbstract Namespace Prefix:Ista_Data Type:xbrli:stringItemType Balance Type:na Period Type:duration

- Definition

The amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period.

+ References

Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-6>Reference 2: <http://www.xbrl.org/2003/role/exampleRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 52-Publisher FASB-URI https://asc.fasb.org/1943274/2147482635/260-10-55-52>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 805-SubTopic 60-Name Accounting Standards Codification-Section 65-Paragraph 1-Subparagraph \(g\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147476176/805-60-65-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 805-SubTopic 60-Name Accounting Standards Codification-Section 65-Paragraph 1-Subparagraph (g)-Publisher FASB-URI https://asc.fasb.org/1943274/2147476176/805-60-65-1)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 323-Name Accounting Standards Codification-Section 65-Paragraph 2-Subparagraph \(g\)\(3\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478666/740-323-65-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 323-Name Accounting Standards Codification-Section 65-Paragraph 2-Subparagraph (g)(3)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478666/740-323-65-2)Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-3>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef-Topic 815-SubTopic 40-Name Accounting Standards Codification-Section 55-Paragraph 15-Publisher FASB-URI https://asc.fasb.org/1943274/2147482635/260-10-55-15>Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic 815-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 1-Subparagraph \(e\)\(4\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480175/815-40-65-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 815-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 1-Subparagraph (e)(4)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480175/815-40-65-1)Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic 815-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 1-Subparagraph \(f\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480175/815-40-65-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 815-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 1-Subparagraph (f)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480175/815-40-65-1)Reference 9: [http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 11-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-11](http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 11-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-11)Reference 10: [http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 11-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-11](http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 11-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-11)Reference 11: [http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 7-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-7](http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 7-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-7)Reference 12: <http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147482689/260-10-45-2>Reference 13: [http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 60B-Subparagraph \(d\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482689/260-10-45-60B](http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 60B-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482689/260-10-45-60B)Reference 14: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 4-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-4>Reference 15: [http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-1)Reference 16: <http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 10-Publisher FASB-URI https://asc.fasb.org/1943274/2147482689/260-10-45-10>Reference 17: [http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SX 210.5-03\(25\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SX 210.5-03(25))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2)Reference 18: [http://www.xbrl.org/2003/role/disclosureRef-Topic 942-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.9-04\(27\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 942-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.9-04(27))-Publisher FASB-URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1)Reference 19: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.7-04\(23\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-04(23))-Publisher FASB-URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1)Reference 20: <http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 7-Publisher FASB-URI https://asc.fasb.org/1943274/2147482689/260-10-45-7>

+ Details

Name:us-gaap_EarningsPerShareBasic Namespace Prefix:us-gaap_ Data Type:dtr-types:perShareItemType Balance Type:na Period Type:duration

- Definition

The amount of net income (loss) for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period.

+ References

Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-6>Reference 2: <http://www.xbrl.org/2003/role/exampleRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 52-Publisher FASB-URI https://asc.fasb.org/1943274/2147482635/260-10-55-52>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 805-SubTopic 60-Name Accounting Standards Codification-Section 65-Paragraph 1-Subparagraph \(a\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic 805-SubTopic 60-Name Accounting Standards Codification-Section 65-Paragraph 1-Subparagraph (a)-Publisher FASB-URI)

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[http://www.xbrl.org/2003/role/disclosureRef-Topic 815-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 1-Subparagraph \(e\)\(4\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480175/815-40-65-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 815-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 1-Subparagraph (e)(4)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480175/815-40-65-1)Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic 815-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 1-Subparagraph \(f\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480175/815-40-65-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 815-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 1-Subparagraph (f)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480175/815-40-65-1)Reference 9: [http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards 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<http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 4-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-4>Reference 15: [http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-1)Reference 16: [http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 2-Subparagraph \(SX 210.5-03\(25\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-599-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards 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[+ Details](#)

Name:us-gaap_EarningsPerShareDiluted **Namespace Prefix:**us-gaap **Data Type:**dtr-types:perShareItemType **Balance Type:**na **Period Type:**duration

[- Definition](#)

Amount after tax of income (loss) from continuing operations attributable to the noncontrolling interest.

[+ References](#)

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[+ Details](#)

Name:us-gaap_IncomeLossFromContinuingOperationsAttributableToNoncontrollingEntity **Namespace Prefix:**us-gaap **Data Type:**xbrrl:monetaryItemType **Balance Type:**debit **Period Type:**duration

[- Definition](#)

Amount of income (loss) from continuing operations, including income (loss) from equity method investments, before deduction of income tax expense (benefit), and income (loss) attributable to noncontrolling interest.

[+ References](#)

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[+ Details](#)

Name:us-gaap-IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest **Namespace Prefix:**us-gaap-
Data Type:xbri:monetaryItemType **Balance Type:**credit **Period Type:**duration

[- Definition](#)

Amount of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations.

[+ References](#)

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[+ Details](#)
Name:us-gaap_IncomeTaxExpenseBenefit Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration

[- Definition](#)
Amount after accretion (amortization) of discount (premium), and investment expense, of interest income and dividend income on nonoperating securities.

[+ References](#)
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+ Details

Name:us-gaap_InvestmentIncomeNet Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration

- Definition

The portion of profit or loss for the period, net of income taxes, which is attributable to the parent.

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+ Details

Name:us-gaap_NetIncomeLoss Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration

- Definition

The aggregate amount of income or expense from ancillary business-related activities (that is to say, excluding major activities considered part of the normal operations of the business).

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+ Details

Name:us-gaap_NonoperatingIncomeExpense Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration

- References

No definition available.

+ Details

Name:us-gaap_NonoperatingIncomeExpenseAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration

- Definition

Generally recurring costs associated with normal operations except for the portion of these expenses which can be clearly related to production and included in cost of sales or services. Includes selling, general and administrative expense.

+ References

No definition available.

+ Details

Name:us-gaap_OperatingExpenses Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration

- References

No definition available.

+ Details

Name:us-gaap_OperatingExpensesAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration

- Definition

The net result for the period of deducting operating expenses from operating revenues.

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[+ Details](#)

Name:us-gaap_OperatingIncomeLoss Namespace Prefix:us-gaap_ Data Type:xbri:monetaryItemType Balance Type:credit Period Type:duration

[- Definition](#)

Amount of income (expense) related to nonoperating activities, classified as other.

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[+ Details](#)

Name:us-gaap_OtherNonoperatingIncomeExpense Namespace Prefix:us-gaap_ Data Type:xbri:monetaryItemType Balance Type:credit Period Type:duration

[- Definition](#)

The consolidated profit or loss for the period, net of income taxes, including the portion attributable to the noncontrolling interest.

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[http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.6-09\(1\)\(d\)\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.6-09(1)(d))-Publisher FASB-URI) <https://asc.fasb.org/1943274/2147479134/946-220-S99-3>Reference 17: <http://www.xbrl.org/2003/role/disclosureRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 19-Publisher FASB-URI> <https://asc.fasb.org/1943274/2147481231/810-10-45-19>Reference 18: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI> <https://asc.fasb.org/1943274/2147482765/220-10-50-6>Reference 19: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section 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FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210.13-01(a)(4)(iii)(A))-Publisher FASB-URI) <https://asc.fasb.org/1943274/2147480097/470-10-S99-1A>Reference 22: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210.13-01\(a\)\(4\)\(iv\)\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210.13-01(a)(4)(iv))-Publisher FASB-URI) <https://asc.fasb.org/1943274/2147480097/470-10-S99-1A>Reference 23: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210.13-01\(a\)\(5\)\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210.13-01(a)(5))-Publisher FASB-URI) <https://asc.fasb.org/1943274/2147480097/470-10-S99-1A>Reference 24: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210.13-02\(a\)\(4\)\(i\)\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210.13-02(a)(4)(i))-Publisher FASB-URI) <https://asc.fasb.org/1943274/2147480097/470-10-S99-1B>Reference 25: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210.13-02\(a\)\(4\)\(iii\)\(A\)\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210.13-02(a)(4)(iii)(A))-Publisher FASB-URI) <https://asc.fasb.org/1943274/2147480097/470-10-S99-1B>Reference 26: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210.13-02\(a\)\(4\)\(iii\)\(B\)\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210.13-02(a)(4)(iii)(B))-Publisher FASB-URI) <https://asc.fasb.org/1943274/2147480097/470-10-S99-1B>Reference 27: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210.13-02\(a\)\(4\)\(iv\)\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210.13-02(a)(4)(iv))-Publisher FASB-URI) <https://asc.fasb.org/1943274/2147480097/470-10-S99-1B>Reference 28: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210.13-02\(a\)\(5\)\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210.13-02(a)(5))-Publisher FASB-URI) <https://asc.fasb.org/1943274/2147480097/470-10-S99-1B>Reference 29: [http://www.xbrl.org/2003/role/disclosureRef-Topic 942-SubTopic 235-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.9-05\(b\)\(2\)\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic 942-SubTopic 235-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.9-05(b)(2))-Publisher FASB-URI) <https://asc.fasb.org/1943274/2147477314/942-235-S99-1>Reference 30: <http://www.xbrl.org/2003/role/disclosureRef-Topic 205-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 7-Publisher FASB-URI> <https://asc.fasb.org/1943274/2147483499/205-20-50-7>Reference 31: <http://www.xbrl.org/2003/role/exampleRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 4J-Publisher FASB-URI> <https://asc.fasb.org/1943274/2147481175/810-10-55-4J>Reference 32: <http://www.xbrl.org/2003/role/exampleRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 4K-Publisher FASB-URI> <https://asc.fasb.org/1943274/2147481175/810-10-55-4K>Reference 33: [http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 1A-Subparagraph \(a\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 1A-Subparagraph (a)-Publisher FASB-URI) <https://asc.fasb.org/1943274/2147482790/220-10-45-1A>Reference 34: [http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 1B-Subparagraph \(a\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 1B-Subparagraph (a)-Publisher FASB-URI) <https://asc.fasb.org/1943274/2147482790/220-10-45-1B>Reference 35: <http://www.xbrl.org/2003/role/disclosureRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 2-Publisher FASB-URI> <https://asc.fasb.org/1943274/2147482740/230-10-45-2>Reference 36: [http://www.xbrl.org/2003/role/disclosureRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1A-Subparagraph \(a\)\(1\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1A-Subparagraph (a)(1)-Publisher FASB-URI) <https://asc.fasb.org/1943274/2147481203/810-10-50-1A>Reference 37: [http://www.xbrl.org/2003/role/disclosureRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1A-Subparagraph \(c\)\(1\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1A-Subparagraph (c)(1)-Publisher FASB-URI) <https://asc.fasb.org/1943274/2147481203/810-10-50-1A>

+ Details

Name:us-gaap_ProfitLoss_Namespace Prefix:us-gaap_Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration

- Definition

Amount of expense for research and development. Excludes cost for computer software product to be sold, leased, or otherwise marketed, writeoff of research and development assets acquired in transaction other than business combination or joint venture formation or both, and write-down of intangible asset acquired in business combination or from joint venture formation or both, used in research and development activity.

+ References

Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 730-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1> -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482916/730-10-50-1>

+ Details

Name:us-gaap_ResearchAndDevelopmentExpenseExcludingAcquiredInProcessCost_Namespace Prefix:us-gaap_Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration

- Definition

The aggregate total costs related to selling a firm's product and services, as well as all other general and administrative expenses. Direct selling expenses (for example, credit, warranty, and advertising) are expenses that can be directly linked to the sale of specific products. Indirect selling expenses are expenses that cannot be directly linked to the sale of specific products, for example telephone expenses, Internet, and postal charges. General and administrative expenses include salaries of non-sales personnel, rent, utilities, communication, etc.

+ References

Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SX 210.5-03\(4\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SX 210.5-03(4))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483621/220-10-S99-2>

+ Details

Name:us-gaap_SellingGeneralAndAdministrativeExpense_Namespace Prefix:us-gaap_Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration

- Definition

The average number of shares or units issued and outstanding that are used in calculating diluted EPS or earnings per unit (EPU), determined based on the timing of issuance of shares or units in the period.

[+ References](#)

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-1)**Reference 2:** <http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 16-Publisher FASB-URI https://asc.fasb.org/1943274/2147482689/260-10-45-16>

[+ Details](#)

Name:us-gaap_WeightedAverageNumberOfDilutedSharesOutstanding **Namespace Prefix:**us-gaap_ **Data Type:**xbrli:sharesItemType **Balance Type:**na **Period Type:**duration

[- References](#)

No definition available.

[+ Details](#)

Name:us-gaap_WeightedAverageNumberOfSharesOutstandingAbstract **Namespace Prefix:**us-gaap_ **Data Type:**xbrli:stringItemType **Balance Type:**na **Period Type:**duration

[- Definition](#)

Number of [basic] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period.

[+ References](#)

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-1)**Reference 2:** <http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 10-Publisher FASB-URI https://asc.fasb.org/1943274/2147482689/260-10-45-10>

[+ Details](#)

Name:us-gaap_WeightedAverageNumberOfSharesOutstandingBasic **Namespace Prefix:**us-gaap_ **Data Type:**xbrli:sharesItemType **Balance Type:**na **Period Type:**duration **XML 17 R5.htm IDEA: XBRL DOCUMENT CONSOLIDATED STATEMENTS OF COMPREHENSIVE LOSS - USD (\$) \$ in Thousands3 Months Ended9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023**
Statement of Comprehensive Income [Abstract] — Net loss\$ (4,930)\$ (5,261)\$ (15,375)\$ (15,475)Other comprehensive gain (loss): — Available for sale securities - net unrealized gain12031Cumulative translation adjustment arising during the period33(50)7(72)Total other comprehensive gain (loss)45(50)10(71)Comprehensive loss attributable to Lisata Therapeutics, Inc. common stockholders\$ (4,885)\$ (5,311)\$ (15,365)\$ (15,546)

[- Definition](#)

Amount after tax of increase (decrease) in equity from transactions and other events and circumstances from net income and other comprehensive income, attributable to parent entity. Excludes changes in equity resulting from investments by owners and distributions to owners.

[+ References](#)

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SX 210.5-03\(24\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SX 210.5-03(24))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2)**Reference 2:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 942-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.9-04\(26\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 942-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.9-04(26))-Publisher FASB-URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1)**Reference 3:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.7-04\(22\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-04(22))-Publisher FASB-URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1)**Reference 4:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 1A-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482689/220-10-45-1A-Subparagraph 5](http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 1A-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482689/220-10-45-1A-Subparagraph 5)

~~Subparagraph (c) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147482790/220-10-45-1A>Reference 5:
[http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 1B-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482790/220-10-45-1B](http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 1B-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482790/220-10-45-1B)Reference 6:
[http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.7-04\(20\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-04(20))-Publisher FASB-URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1)Reference 7: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 220-SubTopic 10-Section 45-Paragraph 5-Publisher FASB-URI https://asc.fasb.org/1943274/2147482790/220-10-45-5>~~

[+ Details](#)

~~Name:us-gaap_ComprehensiveIncomeNetOfTax Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration~~

[- Definition](#)

~~Amount after tax and reclassification adjustments of gain (loss) on foreign currency translation adjustments, foreign currency transactions designated and effective as economic hedges of a net investment in a foreign entity and intra-entity foreign currency transactions that are of a long-term investment nature.~~

[+ References](#)

~~Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 10A-Subparagraph \(a\)-SubTopic 10-Topic 220-Publisher FASB-URI https://asc.fasb.org/1943274/2147482790/220-10-45-10A](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 10A-Subparagraph (a)-SubTopic 10-Topic 220-Publisher FASB-URI https://asc.fasb.org/1943274/2147482790/220-10-45-10A)Reference 2:
[http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.7-04\(19\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-04(19))-Publisher FASB-URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1)~~

+ Details

Name:us-gaap_OtherComprehensiveIncomeLossForeignCurrencyTransactionAndTranslationAdjustmentNetOfTax **Namespace Prefix:**us-gaap_
Data Type:xbri:monetaryItemType **Balance Type:**credit **Period Type:**duration

- Definition

Amount after tax and reclassification adjustments of other comprehensive income (loss).

+ References

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[+ Details](#)

***Name:us-gaap_OtherComprehensiveIncomeLossNetOfTax_Namespace Prefix:us-gaap_Data Type:xbrli:monetaryItemType Balance Type:credit
Period Type:duration***

[- References](#)

No definition available.

[+ Details](#)

***Name:us-gaap_OtherComprehensiveIncomeLossNetOfTaxPeriodIncreaseDecreaseAbstract_Namespace Prefix:us-gaap_Data Type:
xbrli:stringItemType Balance Type:na Period Type:duration***

[- Definition](#)

***Amount, after tax and before adjustment, of unrealized holding gain (loss) on investment in debt security measured at fair value with change in
fair value recognized in other comprehensive income (available-for-sale). Excludes unrealized gain (loss) on investment in debt security
measured at amortized cost (held-to-maturity) from transfer to available-for-sale.***

measured at amortized cost (held-to-maturity) from transfer to available-for-sale.

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+ Details

Name:us-gaap_OtherComprehensiveIncomeUnrealizedHoldingGainLossOnSecuritiesArisingDuringPeriodNetOfTax **Namespace Prefix:**us-gaap_
Data Type:xbrli:monetaryItemType **Balance Type:**credit **Period Type:**duration

- Definition

The consolidated profit or loss for the period, net of income taxes, including the portion attributable to the noncontrolling interest.

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+ Details

Name:us-gaap_ProfitLoss **Namespace Prefix:**us-gaap_ **Data Type:**xbri:monetaryItemType **Balance Type:**credit **Period Type:**duration

- References

No definition available.

+ Details

Name:us-gaap_StatementOfIncomeAndComprehensiveIncomeAbstract **Namespace Prefix:**us-gaap_ **Data Type:**xbri:stringItemType **Balance Type:**na **Period Type:**duration **XML 18 R6.htm IDEA:**XBRL DOCUMENT

CONSOLIDATED STATEMENTS OF TotalTotal Lisata		CommonAdditional		AccumulatedOther AccumulatedTreasuryNon-			
EQUITY-USD (\$) \$ in Thousands	Therapeutics, Inc. Stockholders' Equity	Stock	Paid-in Capital	Comprehensive Loss	Deficit	Stock	Controlling Interest in Subsidiary
Common stock, beginning balance (in shares) at Dec. 31, 2022 7,867,000 Beginning balance at Dec. 31, 2022\$ 66,324\$ 66,578\$ 8\$ 574,548							
\$ (29)\$ (507,241)\$ (708)\$ (254)Increase (Decrease) in Stockholders' Equity [Roll Forward] Net loss(15,475)(15,475) (15,475) Share-based compensation (in shares) 114,000 Share-based compensation1,4741,474 1,474 Net proceeds from issuances of common stock (in shares) 76,000 Net proceeds from issuances of common stock297297 297 Proceeds from option exercises (in shares) 83,000 Proceeds from option exercises155155 155 Unrealized gain on marketable securities11 1 Foreign currency translation adjustment(72)(72) (72) Common stock, ending balance (in shares) at Sep. 30, 2023 8,140,000 Ending balance at Sep. 30, 2023\$ 52,704\$ 52,958\$ 8\$ 576,474(100)(522,716)(708) (254)Common stock, beginning balance (in shares) at Dec. 31, 20238,133,000 Beginning balance at Dec. 31, 2023\$ 47,894\$ 48,148 \$ 8\$ 576,971(42)(528,081)(708)(254)Increase (Decrease) in Stockholders' Equity [Roll Forward] Net loss(15,375)(15,375) (15,375) Share-based compensation (in shares) 7,000 Share-based compensation301301 301 Foreign currency translation adjustment(50)(50) (50) Common stock, ending balance (in shares) at Sep. 30, 2023 8,140,000 Ending balance at Sep. 30, 2023\$ 52,704\$ 52,958\$ 8\$ 576,474(100)(522,716)(708) (254)Common stock, beginning balance (in shares) at Dec. 31, 20238,149,897 8,151,000 Beginning balance at Dec. 31, 2023\$ 47,894\$ 48,148 \$ 8\$ 576,971(42)(528,081)(708)(254)Increase (Decrease) in Stockholders' Equity [Roll Forward] Net loss(15,375)(15,375) (15,375) Share-based compensation (in shares) 155,000 Share-based compensation875875 875 Net proceeds from issuances of common stock (in shares) 14,000 Net proceeds from issuances of common stock\$ 3232 32 Proceeds from option exercises (in shares)0 Unrealized gain on marketable securities\$ 33 3 Foreign currency translation adjustment\$ 77 7 Common stock, ending balance (in shares) at Sep. 30, 2024 8,319,600 8,320,000 Ending balance at Sep. 30, 2024\$ 33,436\$ 33,690\$ 8\$ 577,878(32)(543,456)(708)(254)Common stock, beginning balance (in shares) at Jun. 30, 2024 8,322,000 Beginning balance at Jun. 30, 2024\$ 37,995\$ 38,249\$ 8\$ 577,552(77)(538,526)(708)(254)Increase (Decrease) in Stockholders' Equity [Roll Forward] Net loss(4,930)(4,930) (4,930) Share-based compensation (in shares) (2,000) Share-based compensation326326 326 Unrealized gain on marketable securities1212 12 Foreign currency translation adjustment\$ 3333 33 Common stock, ending balance (in shares) at Sep. 30, 20248,319,600 8,320,000 Ending balance at Sep. 30, 2024\$ 33,436\$ 33,690\$ 8\$ 577,878\$ (32) \$ (543,456)\$ (708)\$ (254)							

- Definition

Amount of increase to additional paid-in capital (APIC) for recognition of cost for award under share-based payment arrangement.

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+ Details

Name:us-gaap_AdjustmentsToAdditionalPaidInCapitalSharebasedCompensationRequisiteServicePeriodRecognitionValue **Namespace Prefix:**us-gaap_ **Data Type:**xbri:monetaryItemType **Balance Type:**credit **Period Type:**duration

- Definition

Number of shares of common stock outstanding. Common stock represent the ownership interest in a corporation.

+ References

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~~<https://asc.fasb.org/1943274/2147479134/946-220-S99-3>~~

+ Details

Name:us-gaap_CommonStockSharesOutstanding **Namespace Prefix:us-gaap_** **Data Type:xbrli:sharesItemType** **Balance Type:na** **Period Type:instant**

- Definition

A roll forward is a reconciliation of a concept from the beginning of a period to the end of a period.

+ References

No definition available.

+ Details

Name:us-gaap_IncreaseDecreaseInStockholdersEquityRollForward **Namespace Prefix:us-gaap_** **Data Type:xbrli:stringItemType** **Balance Type:na** **Period Type:duration**

- Definition

Amount, after tax and adjustment, of unrealized gain (loss) on investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale) and unrealized gain (loss) on investment in debt security measured at amortized cost (held-to-maturity) from transfer to available-for-sale.

+ References

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+ Details

Name:us-gaap_OtherComprehensiveIncomeLossAvailableForSaleSecuritiesAdjustmentNetOfTax_Namespace Prefix:us-gaap_Data Type: xbrli:monetaryItemType Balance Type:credit Period Type:duration

- Definition

Amount after tax and reclassification adjustments of gain (loss) on foreign currency translation adjustments, foreign currency transactions designated and effective as economic hedges of a net investment in a foreign entity and intra-entity foreign currency transactions that are of a long-term investment nature.

+ References

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+ Details

Name:us-gaap_OtherComprehensiveIncomeLossForeignCurrencyTransactionAndTranslationAdjustmentNetOfTax_Namespace Prefix:us-gaap_Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration

- Definition

The consolidated profit or loss for the period, net of income taxes, including the portion attributable to the noncontrolling interest.

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+ Details

Name:us-gaap_ProfitLoss_Namespace Prefix:us-gaap_Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration

- Definition

Number of new stock issued during the period.

+ References

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+ Details

Name:us-gaap_StockIssuedDuringPeriodSharesNewIssues_Namespace Prefix:us-gaap_Data Type:xbrli:sharesItemType Balance Type:na Period Type:duration

- Definition

Number, after forfeiture, of shares or units issued under share-based payment arrangement. Excludes shares or units issued under employee stock ownership plan (ESOP).

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+ Details

Name:*us-gaap_StockIssuedDuringPeriodSharesShareBasedCompensation* **Namespace Prefix:***us-gaap_* **Data Type:***xbri:sharesItem* **Type:***na* **Period Type:***duration*

- Definition

Number of share options (or share units) exercised during the current period.

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+ Details

Name:*us-gaap_StockIssuedDuringPeriodSharesStockOptionsExercised* **Namespace Prefix:***us-gaap_* **Data Type:***xbri:sharesItem* **Type:***na* **Period Type:***duration*

- Definition

Equity impact of the value of new stock issued during the period. Includes shares issued in an initial public offering or a secondary public offering.

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+ Details

~~**Name:us-gaap_StockIssuedDuringPeriodValueNewIssues** **Namespace Prefix:us-gaap_** **Data Type:xbrli:monetaryItemType** **Balance Type:credit** **Period Type:duration**~~

- Definition

~~**Value of stock issued as a result of the exercise of stock options:**~~

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+ Details

Name:us-gaap_StockIssuedDuringPeriodValueStockOptionsExercised Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration

- Definition

Amount of equity (deficit) attributable to parent and noncontrolling interest. Excludes temporary equity.

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<https://asc.fasb.org/1943274/2147480016/944-40-65-2-Reference-24: http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name>
Accounting Standards Codification -Section 65-Paragraph 8-Subparagraph (d)(2)-Publisher FASB-URI
<https://asc.fasb.org/1943274/2147482615/740-10-65-8-Reference-25: http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-10-Name>
Accounting Standards Codification -Section 65-Paragraph 8-Subparagraph (d)(3)-Publisher FASB-URI
<https://asc.fasb.org/1943274/2147482615/740-10-65-8-Reference-26: http://www.xbrl.org/2003/role/disclosureRef-Topic-326-SubTopic-10-Name>
Accounting Standards Codification -Section 65-Paragraph 4-Subparagraph (d)-Publisher FASB-URI
<https://asc.fasb.org/1943274/2147479654/326-10-65-4-Reference-27: http://www.xbrl.org/2003/role/disclosureRef-Topic-250-SubTopic-10-Name>
Accounting Standards Codification -Section 50-Paragraph 1-Subparagraph (b)(3)-Publisher FASB-URI
<https://asc.fasb.org/1943274/2147483443/250-10-50-1-Reference-28: http://www.xbrl.org/2003/role/disclosureRef-Topic-815-SubTopic-40-Name>
Accounting Standards Codification -Section 65-Paragraph 1-Subparagraph (e)(3)-Publisher FASB-URI
<https://asc.fasb.org/1943274/2147480175/815-40-65-1-Reference-29: http://www.xbrl.org/2003/role/disclosureRef-Topic-250-SubTopic-10-Name>
Accounting Standards Codification -Section 50-Paragraph 7-Subparagraph (b)-Publisher FASB-URI
<https://asc.fasb.org/1943274/2147483443/250-10-50-7-Reference-30: http://www.xbrl.org/2003/role/disclosureRef-Topic-220-SubTopic-10-Name>
Accounting Standards Codification -Section 50-Paragraph 5-Publisher FASB-URI <https://asc.fasb.org/1943274/2147482765/220-10-50-5-Reference-31: http://www.xbrl.org/2003/role/disclosureRef-Topic-830-SubTopic-30-Name> Accounting Standards Codification -Section 50-Paragraph 1-Publisher FASB-URI <https://asc.fasb.org/1943274/2147481674/830-30-50-1-Reference-32: http://www.xbrl.org/2003/role/disclosureRef-Topic-830-SubTopic-30-Name> Accounting Standards Codification -Section 45-Paragraph 17-Publisher FASB-URI <https://asc.fasb.org/1943274/2147481694/830-30-45-17-Reference-33: http://www.xbrl.org/2003/role/disclosureRef-Topic-830-SubTopic-30-Name> Accounting Standards Codification -Section 45-Paragraph 20-Subparagraph (a)-Publisher FASB-URI
<https://asc.fasb.org/1943274/2147481694/830-30-45-20-Reference-34: http://www.xbrl.org/2003/role/exampleRef-Topic-946-SubTopic-830-Name>
Accounting Standards Codification -Section 55-Paragraph 11-Publisher FASB-URI <https://asc.fasb.org/1943274/2147479168/946-830-55-11-Reference-35: http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-205-Name> Accounting Standards Codification -Section 45-Paragraph 3-Publisher FASB-URI <https://asc.fasb.org/1943274/2147478009/946-205-45-3-Reference-36: http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-505-Name> Accounting Standards Codification -Section

[+ Details](#)

Name:us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix:us-gaap_ Data Type:
xbrli:monetaryItem Type:Balance Type:credit Period Type:instant XML:19-R7.htm IDEA:XBRL DOCUMENT

CONSOLIDATED STATEMENTS OF CASH FLOWS - USD (\$) \$ in Thousands 9 Months Ended

Sep. 30, 2024

Sep. 30, 2023

Cash flows from operating activities: Net loss \$ (15,375) \$ (15,475) Adjustments to reconcile net loss to net cash used in operating activities: Share-based compensation 1,018 1,565 Depreciation and amortization 133 142 Loss on disposal of fixed assets 0 3 Loss from equity method investment 130 0 Amortization/accretion on marketable securities (376) (709) Changes in operating assets and liabilities: Prepaid and other current assets 1,572 (314) Other assets 126 130 Accounts payable, accrued liabilities and other liabilities (2,056) (1,305) Net cash used in operating activities (14,828) (15,963) Cash flows from investing activities: Purchase of marketable securities (43,953) (77,355) Sale of marketable securities 55,927 93,171 Investment in Impilo Therapeutics (130) 0 Net cash provided by investing activities 11,844 15,816 Cash flows from financing activities: Proceeds from exercise of options 0 155 Tax withholding payments on net share settlement equity awards (142) (91) Net proceeds from issuance of common stock 322 297 Net cash (used in) provided by financing activities (110) 361 Effect of exchange rate changes on cash 106 0 Net (decrease) increase in cash and cash equivalents (3,084) 274 Cash and cash equivalents at beginning of period 22,593 32,154 Cash and cash equivalents at end of period \$ 19,509 \$ 32,428

[- Definition](#)

Increase Decrease In Accounts Payable Accrued Expenses And Other Liabilities

+ References

No definition available.

+ Details

Name: Ista_IncreaseDecreaseInAccountsPayableAccruedExpensesAndOtherLiabilities Namespace Prefix: Ista_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration

- Definition

The sum of the periodic adjustments of the differences between securities' face values and purchase prices that are charged against earnings. This is called accretion if the security was purchased at a discount and amortization if it was purchased at premium. As a noncash item, this element is an adjustment to net income when calculating cash provided by or used in operations using the indirect method.

+ References

Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28> -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-28>

+ Details

Name: us-gaap_AccretionAmortizationOfDiscountsAndPremiumsInvestments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration

- References

No definition available.

+ Details

Name: us-gaap_AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration

- Definition

Amount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage. Excludes amount for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates.

+ References

Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8> -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482913/230-10-50-8>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24> -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-24>Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4> -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-4>

+ Details

Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant

- Definition

Amount of increase (decrease) in cash, cash equivalents, and cash and cash equivalents restricted to withdrawal or usage, including effect from exchange rate change. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates.

+ References

~~Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 24-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-24>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 1-SubTopic 230-Topic 830-Publisher FASB-URI https://asc.fasb.org/1943274/2147477401/830-230-45-1>~~

~~+ Details~~

~~Name:us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect
Namespace Prefix:us-gaap_ Data Type:xbri:monetaryItemType Balance Type:debit Period Type:duration~~

~~- Definition~~

~~The current period expense charged against earnings on long-lived, physical assets not used in production, and which are not intended for resale, to allocate or recognize the cost of such assets over their useful lives; or to record the reduction in book value of an intangible asset over the benefit period of such asset; or to reflect consumption during the period of an asset that is not used in production.~~

~~+ References~~

~~Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph \(b\)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-28](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph (b)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-28)Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 360-SubTopic 10-Section 50-Paragraph 1-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482099/360-10-50-1](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 360-SubTopic 10-Section 50-Paragraph 1-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482099/360-10-50-1)~~

~~+ Details~~

~~Name:us-gaap_DepreciationAndAmortization Namespace Prefix:us-gaap_ Data Type:xbri:monetaryItemType Balance Type:debit Period Type:duration~~

~~- Definition~~

~~Amount of increase (decrease) from effect of exchange rate changes on cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; held in foreign currencies. Excludes amounts for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates.~~

~~+ References~~

~~Reference 1: <http://www.xbri.org/2003/role/disclosureRef-Topic 830-SubTopic 230-Name Accounting Standards Codification-Section 45-Paragraph 1-Publisher FASB-URI https://asc.fasb.org/1943274/2147477401/830-230-45-1>~~

~~+ Details~~

~~Name:us-gaap_EffectOfExchangeRateOnCashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents Namespace Prefix:us-gaap_ Data Type:xbri:monetaryItemType Balance Type:debit Period Type:duration~~

~~- Definition~~

~~Amount of gain (loss) on sale or disposal of property, plant and equipment assets, including oil and gas property and timber property.~~

~~+ References~~

~~Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph \(b\)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-28](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph (b)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-28)~~

+ Details

Name:us-gaap_GainLossOnSaleOfPropertyPlantEquipment_Namespace Prefix:us-gaap_Data Type:xbri:monetaryItemType Balance Type:credit Period Type:duration

- Definition

Amount of income (loss) for proportionate share of equity method investee's income (loss):

+ References

Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph \(b\)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-28](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph (b)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-28)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 270-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(i\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482964/270-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 270-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (i)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482964/270-10-50-1)Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 32-Subparagraph \(ee\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-32](http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 32-Subparagraph (ee)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-32)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.7-04\(10\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-04(10))-Publisher FASB-URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1)Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Topic 323-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 1-Publisher FASB-URI https://asc.fasb.org/1943274/2147481664/323-10-45-1>Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 22-Subparagraph \(g\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-22](http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 22-Subparagraph (g)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-22)Reference 7: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SX 210.5-03\(12\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SX 210.5-03(12))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2)Reference 8: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 942-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.9-04\(13\)\(f\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 942-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.9-04(13)(f))-Publisher FASB-URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1)

[+ Details](#)

~~Name:us-gaap_IncomeLossFromEquityMethodInvestments Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration~~

[- References](#)

~~No definition available.~~

[+ Details](#)

~~Name:us-gaap_IncreaseDecreaseInOperatingCapitalAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

[- Definition](#)

~~Amount of increase (decrease) in operating assets classified as other.~~

[+ References](#)

~~Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a)-SubTopic 10 -Topic 230 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-28>~~

[+ Details](#)

~~Name:us-gaap_IncreaseDecreaseInOtherOperatingAssets Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration~~

[- Definition](#)

~~Amount of increase (decrease) in prepaid expenses, and assets classified as other.~~

[+ References](#)

~~Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a)-SubTopic 10 -Topic 230 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-28>~~

[+ Details](#)

~~Name:us-gaap_IncreaseDecreaseInPrepaidDeferredExpenseAndOtherAssets Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration~~

[- Definition](#)

~~Fair value of share-based compensation granted to nonemployees as payment for services rendered or acknowledged claims.~~

[+ References](#)

~~Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b)-SubTopic 10 -Topic 230 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-28>~~

[+ Details](#)

~~Name:us-gaap_IssuanceOfStockAndWarrantsForServicesOrClaims Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:~~

debit Period Type:duration

-Definition

Amount of cash inflow (outflow) from financing activities, including discontinued operations. Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment; borrowing money and repaying amounts borrowed; or settling the obligation; and obtaining and paying for other resources obtained from creditors on long-term credit.

+ References

Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 24>-Publisher FASB-URI <https://asc.fasb.org/1943274/2147482740/230-10-45-24>

+ Details

Name:us-gaap_NetCashProvidedByUsedInFinancingActivities Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration

-References

No definition available.

+ Details

Name:us-gaap_NetCashProvidedByUsedInFinancingActivitiesAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration

-Definition

Amount of cash inflow (outflow) from investing activities, including discontinued operations. Investing activity cash flows include making and collecting loans and acquiring and disposing of debt or equity instruments and property, plant, and equipment and other productive assets.

+ References

Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 24>-Publisher FASB-URI <https://asc.fasb.org/1943274/2147482740/230-10-45-24>

+ Details

Name:us-gaap_NetCashProvidedByUsedInInvestingActivities Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration

-References

No definition available.

+ Details

Name:us-gaap_NetCashProvidedByUsedInInvestingActivitiesAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration

-Definition

Amount of cash inflow (outflow) from operating activities, including discontinued operations. Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities.

+ References

Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 28>-Publisher FASB-URI <https://asc.fasb.org/1943274/2147482740/230-10-45-28>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 24>-Publisher FASB-URI <https://asc.fasb.org/1943274/2147482740/230-10-45-24>Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 25>-Publisher FASB-URI <https://asc.fasb.org/1943274/2147482740/230-10-45-25>

+ Details

Name:us-gaap_NetCashProvidedByUsedInOperatingActivities Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:na Period Type:duration

- References

No definition available.

+ Details

Name:us-gaap_NetCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration

- Definition

Amount of cash outflow to satisfy grantee's tax withholding obligation for award under share-based payment arrangement.

+ References

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 15-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-15](http://www.xbrl.org/2003/role/disclosureRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 15-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-15)

+ Details

Name:us-gaap_PaymentsRelatedToTaxWithholdingForShareBasedCompensation Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration

- Definition

Amount of cash outflow for purchase of marketable security.

+ References

Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 320-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 11-Publisher FASB-URI https://asc.fasb.org/1943274/2147481830/320-10-45-11>

+ Details

Name:us-gaap_PaymentsToAcquireMarketableSecurities Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration

- Definition

Amount of cash outflow to acquire investments classified as other.

+ References

Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 13-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-13>

+ Details

Name:us-gaap_PaymentsToAcquireOtherInvestments Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration

- Definition

The cash inflow from the additional capital contribution to the entity.

+ References

Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 14-Subparagraph \(a\)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-14](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 14-Subparagraph (a)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-14)

+ Details

Name:us-gaap_ProceedsFromIssuanceOfCommonStock **Namespace Prefix:**us-gaap **Data Type:**xbri:monetaryItemType **Balance Type:**debit **Period Type:**duration

- Definition

The cash inflow associated with the aggregate amount received by the entity through sale or maturity of marketable securities (held-to-maturity or available-for-sale) during the period.

+ References

No definition available.

+ Details

Name:us-gaap_ProceedsFromSaleAndMaturityOfMarketableSecurities **Namespace Prefix:**us-gaap **Data Type:**xbri:monetaryItemType **Balance Type:**debit **Period Type:**duration

- Definition

Amount of cash inflow from exercise of option under share-based payment arrangement.

+ References

Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 14-Subparagraph \(a\)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-14](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 14-Subparagraph (a)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-14)**Reference 2:** [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2A-Subparagraph \(a\)-SubTopic 10-Topic 718-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2A](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2A-Subparagraph (a)-SubTopic 10-Topic 718-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2A)

+ Details

Name:us-gaap_ProceedsFromStockOptionsExercised **Namespace Prefix:**us-gaap **Data Type:**xbri:monetaryItemType **Balance Type:**debit **Period Type:**duration

- Definition

The consolidated profit or loss for the period, net of income taxes, including the portion attributable to the noncontrolling interest.

+ References

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The Business 9 Months Ended

Sep. 30, 2024

Organization, Consolidation and Presentation of Financial Statements [Abstract] The BusinessThe Business

Overview

Lisata Therapeutics, Inc. (together with its subsidiaries, the "Company") is a clinical-stage pharmaceutical company dedicated to the discovery, development, and commercialization of innovative therapies for the treatment of solid tumors and other major diseases. The Company's investigational product, certepetide (formerly known as LSTA1 or CEND-1), is designed to activate a novel uptake pathway that allows co-administered or tethered (i.e., molecularly bound) anti-cancer drugs to target and penetrate solid tumors more effectively. Certepetide actuates this active transport system in a tumor-specific manner, resulting in systemically co-administered anti-cancer drugs more efficiently penetrating and accumulating in the tumor, while normal tissues are expected to remain unaffected. Certepetide has also been shown to modify the tumor microenvironment ("TME") by reducing T-regulatory cells and augmenting cytotoxic T cells, thereby making tumors more susceptible to immunotherapies while also inhibiting the metastatic cascade (i.e., the spread of cancer to other parts of the body). The Company and its collaborators have amassed significant non-clinical data demonstrating enhanced delivery of a range of existing and emerging anti-cancer therapies, including chemotherapeutics, immunotherapies, and RNA-based therapeutics. To date, certepetide has also demonstrated favorable safety, tolerability and activity in completed and ongoing clinical trials designed to enhance delivery of standard-of-care chemotherapy for pancreatic cancer. The Company is exploring certepetide as a means to enable a variety of treatment modalities to treat a range of solid tumors more effectively. Currently, certepetide is the subject of several Phase 2 clinical studies being conducted globally in a variety of solid tumor types, including metastatic pancreatic ductal adenocarcinoma (mPDAC), cholangiocarcinoma, appendiceal cancer, colon cancer and glioblastoma multiforme in combination with a variety of anti-cancer regimens.

The Company's leadership team has decades of collective biopharmaceutical and pharmaceutical product development experience across a variety of therapeutic categories and at all stages of development from pre-clinical through to product registration and launch. The Company's goal is to develop and commercialize products that address important unmet medical needs.

Basis of Presentation

The accompanying unaudited Consolidated Financial Statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP") for interim financial information and with the instructions to Form 10-Q and Article 10 of Regulation S-X of the SEC for interim financial information. Accordingly, they do not include all of the information and footnotes required by generally accepted accounting principles for complete financial statements. In the opinion of management, the accompanying Consolidated Financial Statements of the Company and its subsidiaries, which are unaudited, include all normal and recurring adjustments considered necessary to present fairly the Company's financial position as of September 30, 2024, and the results of its operations and its cash flows for the periods presented. The unaudited consolidated financial statements herein should be read together with the historical consolidated financial statements of the Company for the years ended December 31, 2023 and 2022 included in our 2023 Form 10-K. Operating results for the three and nine months ended September 30, 2024 are not necessarily indicative of the results that may be expected for the year ending December 31, 2024.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements. Estimates also affect the reported amounts of expenses during the reporting period. The Company bases its estimates on historical experience and other assumptions believed to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying value of assets and liabilities that are not readily apparent from other sources. The Company makes critical estimates and assumptions in determining stock-based awards values. Accordingly, actual results could differ from those estimates and assumptions.

Principles of Consolidation

The Consolidated Financial Statements include the accounts of Lisata Therapeutics, Inc. and its wholly-owned and majority owned subsidiaries and affiliates. All intercompany activities have been eliminated in consolidation.

Foreign Currency Remeasurement

The Company's reporting currency is the U.S. Dollar. The functional currency of Lisata Therapeutics Australia Pty Ltd., which is a foreign subsidiary of the Company, is the Australian Dollar. The assets and liabilities of Lisata Therapeutics Australia Pty Ltd. are translated into U.S. Dollars at the exchange rates in effect at each balance sheet date, and the results of operations are translated using the average exchange rates prevailing throughout the reporting period. Adjustments resulting from translating foreign functional currency financial statements into U.S. Dollars are included in the foreign currency translation adjustment, a component of accumulated other comprehensive income (loss) in stockholders' equity.

- Definition

The Business [Text Block]

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No definition available.

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- References

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Summary of Significant Accounting Policies9 Months Ended

Sep. 30, 2024

Accounting Policies [Abstract] Summary of Significant Accounting PoliciesSummary of Significant Accounting Policies

Cash and Cash Equivalents

Cash and cash equivalents include short-term, highly liquid, investments with maturities of ninety days or less when purchased.

Concentration of Risks

The Company is subject to credit risk from its portfolio of cash, cash equivalents and marketable securities. Under its investment policy, the Company limits amounts invested in such securities by credit rating, maturity, industry group, investment type and issuer, except for securities issued by the U.S. government. Cash is held at major banks in the United States and may exceed federally insured limits. The goals of the Company's investment policy, in order of priority, are as follows: safety and preservation of principal and diversification of risk; liquidity of investments sufficient to meet cash flow requirements; and a competitive after-tax rate of return.

Marketable Securities

The Company determines the appropriate classification of its marketable securities at the time of purchase and reevaluates such designation at each balance sheet date. All of the Company's marketable securities are considered as available-for-sale and carried at estimated fair values and reported in cash equivalents and marketable securities. Unrealized gains and losses on available-for-sale securities are excluded from net income and reported in accumulated other comprehensive income (loss) as a separate component of stockholders' equity. Other income (expense), net, includes interest, dividends, amortization of purchase premiums and discounts, realized gains and losses on sales of securities and other-than-temporary declines in the fair value of securities, if any. The cost of securities sold is based on the specific identification method. The Company regularly reviews all of its investments for other-than-temporary declines in fair value. The Company's review includes

the consideration of the cause of the impairment, including the creditworthiness of the security issuers, the number of securities in an unrealized loss position, the severity and duration of the unrealized losses, whether the Company has the intent to sell the securities and whether it is more likely than not that it will be required to sell the securities before the recovery of their amortized cost basis. When the Company determines that the decline in fair value of an investment is below its accounting basis and this decline is other than temporary, it reduces the carrying value of the security it holds and records a loss for the amount of such decline.

Property and Equipment

The cost of property and equipment is depreciated over the estimated useful lives of the related assets. Depreciation is computed on the straight-line method. Repairs and maintenance expenditures that do not extend original asset lives are charged to expense as incurred. The estimated useful lives of property and equipment are as follows:

	<i>Furniture and fixtures 10 years Computer</i>
<i>equipment 3 years Software 3 years Leasehold improvements Life of lease</i>	

Long-lived Assets

Long-lived assets consist of property and equipment. The assets are amortized on a straight-line basis over their respective useful lives. The Company reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset exceeds the fair value of the asset. If other events or changes in circumstances indicate that the carrying amount of an asset that the Company expects to hold and use may not be recoverable, the Company will estimate the undiscounted future cash flows expected to result from the use of the asset and/or its eventual disposition, and recognize an

impairment loss, if any. The impairment loss, if determined to be necessary, would be measured as the amount by which the carrying amount of the assets exceeds the fair value of the assets.

Share-Based Compensation:

The Company expenses all share-based payment awards to employees, directors, and consultants, including grants of stock options, warrants, and restricted stock, over the requisite service period based on the grant date fair value of the awards. For awards with performance-based vesting criteria, the Company estimates the probability of achievement of the performance criteria and recognizes compensation expense related to those awards expected to vest. The Company determines the fair value of option awards using the Black-Scholes option-pricing model which uses both historical and current market data to estimate the fair value. This method incorporates various assumptions such as the risk-free interest rate, expected volatility, expected dividend yield and expected life of the options or warrants. Share-based compensation expense also includes an estimate, which is made at the time of the grant, of the number of awards that are expected to be forfeited. The fair value of the Company's restricted stock and restricted stock units is based on the closing market price of the Company's common stock on the date of grant.

Loss Per Share

Basic loss per share is based on the weighted effect of all common shares issued and outstanding and is calculated by dividing net loss attributable to common stockholders by the weighted average shares outstanding during the period. Diluted loss per share is calculated by dividing net loss attributable to common stockholders by the weighted average number of common shares used in the basic loss per share calculation plus the number of common shares that would be issued assuming conversion of all potentially dilutive securities outstanding. Diluted loss per share is not presented as such potentially dilutive securities are anti-dilutive to losses incurred in all periods presented.

Treasury Stock

Treasury stock purchases are accounted for under the cost method whereby the entire cost of the acquired stock is recorded as treasury stock. Gains or losses on the subsequent reissuance of shares are credited or charged to additional paid-in capital.

Research and Development Costs:

Research and development ("R&D") expenses include salaries, benefits, and other headcount-related costs, clinical trial and related clinical manufacturing costs, contract and other outside service fees including sponsored research agreements, and facilities and overhead costs. The Company expenses the costs associated with research and development activities when incurred.

To further drive the Company's initiatives, the Company will continue targeting key governmental agencies and not-for-profit organizations to contribute funds for the Company's research and development programs. The Company accounts for such grants as a deduction to the related expense in research and development operating expenses when earned.

In-process Research and Development Expense

Upfront payments that relate to the acquisition of a new drug compound, as well as pre-commercial milestone payments, are immediately expensed as IPR&D in the period in which they are incurred, provided that the new drug compound did not also include processes or activities that would constitute a "business" as defined under U.S. GAAP, the drug has not achieved regulatory approval for marketing and, absent obtaining such approval, has no established alternative future use. The Company accounts for contingent consideration payable upon achievement of certain regulatory, development or sales milestones in such asset acquisitions when the underlying contingency is probable and estimable. Milestone payments made to third parties subsequent to regulatory approval will be capitalized as intangible assets and amortized over the estimated remaining useful life of the related product.

Intangible Asset

The Company's intangible asset consists of a single asset, a license agreement with Qilu Pharmaceutical, Co., Ltd. ("Qilu") acquired in the Company's acquisition of Cend Therapeutics, Inc (the "Cend Merger"), with a value of \$0.4 million. The intangible asset is stated at fair value and is amortized using the straight-line method over its estimated useful life of 5.00 years. Amortization expense was \$18 thousand and \$53 thousand for the three and nine months ended September 30, 2024, respectively, and \$18 thousand and \$53 thousand for the three and nine months ended September 30, 2023, respectively. The intangible asset is reviewed for potential impairment when events or circumstances indicate that carrying amounts may not be recoverable. The projected amortization expense is \$71 thousand per year for the next 3.00 years.

Revenue Recognition

The Company evaluates license and collaboration arrangements to determine whether units of account within the arrangement exhibit the characteristics of a vendor and customer relationship. For arrangements and units of account where a customer relationship exists, the Company applies the revenue recognition guidance. The Company recognizes revenue upon the transfer of promised goods or services to customers in an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services. To determine revenue recognition for contracts with customers the Company performs the following five steps: (i) identify the contract(s) with a customer; (ii) identify the performance obligations in the contract; (iii) determine the transaction price; (iv) allocate the transaction price to the performance obligations in the contract; and (v) recognize revenue when (or as) the Company satisfies the performance obligations. At contract inception, the Company assesses the goods or services promised within each contract and assesses whether each promised good or service is distinct and determines those that are performance obligations. The Company then recognizes as revenue the amount of the transaction price that is allocated to the respective performance obligation when (or as) the performance obligation is satisfied. Taxes imposed by governmental authorities on the Company's revenue, such as sales taxes and withholding taxes, are excluded from net revenue.

If a license to the Company's intellectual property is determined to be distinct from the other performance obligations identified in the arrangement, the Company recognizes revenues from non-refundable, upfront fees allocated to the license when the license is transferred to the licensee and the licensee is able to use and benefit from the license. If licenses are bundled with other performance obligations, the Company would utilize judgment to assess the nature of the combined performance obligation to determine whether the combined performance obligation is satisfied over time or at a point in time and, if over time, the appropriate method of measuring progress for purposes of recognizing revenue. There was no revenue recognized for the three and nine months ended September 30, 2024 and 2023.

Milestones

At the inception of each arrangement that includes milestone payments (variable consideration), the Company evaluates whether the milestones are considered probable of being reached and estimates the amount to be included in the transaction price using the most likely amount method. If it is probable that a significant revenue reversal would not occur, the associated milestone value is included in the transaction price. Milestone payments that are not within the Company or the Company's collaboration partner's control, such as regulatory approvals, are generally not considered probable of being achieved until those approvals are received. The transaction price is then allocated to each performance obligation on a relative stand-alone selling price basis, for which the Company recognizes revenue as or when the performance obligations under the contract are satisfied. At the end of each subsequent reporting period, the Company re-evaluates the probability of achievement of such milestones and any related constraint, and if necessary, adjusts the Company's estimate of the overall transaction price. Any such adjustments are allocated on a cumulative catch-up basis to satisfied and partially satisfied performance obligations, with the consideration allocated to an ongoing performance obligation being recognized over the period of performance. For the three and nine months ended September 30, 2024 and September 30, 2023, the Company has not recognized revenue related to milestones.

Royalties

For arrangements that include sales-based royalties, including milestone payments based on the level of sales, and for which the license is deemed to be the predominant item to which the royalties relate, the Company recognizes revenue at the later of (i) when the related sales occur, or (ii) when the performance obligation to which some or all of the royalty has been allocated has been satisfied (or partially satisfied). To date, the Company has not recognized any royalty revenue from any collaborative arrangement.

- References

No definition available.

+ Details

Name:us-gaap_AccountingPoliciesAbstract Namespace Prefix:us-gaap_ Data Type:xbrl:stringItemType Balance Type:na Period Type:duration

- Definition

The entire disclosure for all significant accounting policies of the reporting entity.

+ References

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-235-SubTopic-10-Name Accounting Standards Codification-Section 50-Paragraph 1-Publisher FASB-URI https://asc.fasb.org/1943274/2147483426/235-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-235-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483426/235-10-50-1)Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 235 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/235/tableOfContent](http://fasb.org/us-gaap/role/ref/legacyRef-Topic-235-Name-Accounting-Standards-Codification-Publisher-FASB-URI-https://asc.fasb.org/235/tableOfContent)

+ Details

~~Name:us-gaap_SignificantAccountingPoliciesTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 22 R10.htm IDEA: XBRL DOCUMENT Available-for-Sale-Securities9-Months Ended Sep. 30, 2024 Debt Securities, Available-for-Sale [Abstract] Available-for-Sale-SecuritiesAvailable-for-Sale Securities~~

~~The following table is a summary of available-for-sale securities recorded in cash and cash equivalents or marketable securities in our Consolidated Balance Sheets (in thousands):~~

		September 30, 2024		December 31, 2023		Cost		Gross Unrealized Gains		Gross Unrealized	
Losses		Estimated Fair Value		Cost		Gross Unrealized Gains		Gross Unrealized		Losses	
Estimated Fair Value		Cost		Gross Unrealized Gains		Gross Unrealized		Losses		Estimated Fair Value	
Corporate debt securities		\$14,622	\$1	\$(2)	\$14,622	\$27,791	\$2	\$(8)	\$27,786	Commercial paper	
Money market funds		9,486	9,486	4,268	4,268	Agency bonds		2,221	2,222	Treasury bills	
3,460		\$(2)	3,458	Municipal debt securities		513	622	622	Total	\$30,303	\$44,657

~~Estimated fair values of available-for-sale securities are generally based on prices obtained from commercial pricing services. The following table summarizes the classification of the available-for-sale securities in the Company's Consolidated Balance Sheets (in thousands):~~

		September 30, 2024		December 31, 2023	
Cash equivalents		\$13,954	\$16,715	Marketable securities	
16,347		27,942	Total	\$30,303	\$44,657

~~The following table summarizes our portfolio of available-for-sale securities by contractual maturity (in thousands):~~

		September 30, 2024		Amortized Cost		Estimated Fair Value	
Less than one year		\$30,303	\$30,301	Greater than one year		Total	\$30,303
Total		\$30,303	\$30,301				

- References

~~No definition available.~~

+ Details

~~Name:us-gaap_AvailableForSaleSecuritiesAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

- Definition

~~The entire disclosure of cash, cash equivalents, and debt and equity securities, including any unrealized or realized gain (loss).~~

+ References

~~Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 320-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org/320/tableOfContent~~

+ Details

~~Name:us-gaap_CashCashEquivalentsAndMarketableSecuritiesTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 23 R11.htm IDEA: XBRL DOCUMENT Property and Equipment9-Months Ended Sep. 30, 2024 Property, Plant and Equipment [Abstract] Property and EquipmentProperty and Equipment~~

~~Property and equipment consisted of the following (in thousands):~~

		September 30, 2024		December 31, 2023	
Computer equipment		589	589	Leasehold improvements	
72		72	Property and equipment, gross	661	661
Accumulated depreciation		(565)	(486)	Property and equipment, net	
96		175			

~~The Company's results included depreciation expense of approximately \$79 thousand and \$89 thousand for the nine months ended September 30, 2024 and 2023, respectively.~~

- References

~~No definition available.~~

+ Details

~~Name:us-gaap_PropertyPlantAndEquipmentAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

- Definition

~~The entire disclosure for long-lived, physical asset used in normal conduct of business and not intended for resale. Includes, but is not limited to, work of art, historical treasure, and similar asset classified as collections.~~

+ References

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 360-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org/360/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 6-SubTopic 360-Topic 958-Publisher FASB-URI https://asc.fasb.org/1943274/2147477798/958-360-50-6Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (d)-SubTopic 360-Topic 958-Publisher FASB-URI https://asc.fasb.org/1943274/2147477798/958-360-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 7-SubTopic 360-Topic 958~~

[+ Details](#)

~~Name:us-gaap_PropertyPlantAndEquipmentDisclosureTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 24 R12.htm IDEA: XBRL DOCUMENT~~
~~Income (Loss) Per Share9 Months Ended~~
~~Sep. 30, 2024~~
~~Earnings Per Share [Abstract]~~ [Income \(Loss\) Per Share](#)~~Income (Loss) Per Share~~

~~For the nine months ended September 30, 2024 and 2023, the Company incurred net losses and therefore no common stock equivalents were utilized in the calculation of diluted loss per share as they are anti-dilutive in the periods presented. At September 30, 2024 and 2023, the Company excluded the following potentially dilutive securities (in thousands):~~

~~- September 30 - 2024 - 2023 Stock options1,454~~

~~1,321 Warrants1,497 1,422 Restricted stock units353 202~~

[- References](#)

~~No definition available.~~

[+ Details](#)

~~Name:us-gaap_EarningsPerShareAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

[- Definition](#)

~~The entire disclosure for earnings per share.~~

[+ References](#)

~~Reference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 260-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org/260/tableOfContentReference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-3~~

+ Details

Name:us-gaap_EarningsPerShareTextBlock_Namespace Prefix:us-gaap_ **Data Type:**dtr-types:textBlockItemType **Balance Type:**na **Period Type:**duration **XML:** 25-R13.htm-IDEA: XBRL DOCUMENT
Fair Value Measurements9 Months Ended
Sep. 30, 2024
Fair Value Disclosures [Abstract] **Fair Value Measurements****Fair Value Measurements**

Fair value of financial assets and liabilities that are being measured and reported are defined as the exchange price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants in the principal market at the measurement date (exit price). The Company is required to classify fair value measurements in one of the following categories:
Level 1 inputs are defined as quoted prices (unadjusted) in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date.
Level 2 inputs are defined as inputs other than quoted prices included within Level 1 that are observable for the assets or liabilities, either directly or indirectly.
Level 3 inputs are defined as unobservable inputs for the assets or liabilities.
Financial assets and liabilities are classified based on the lowest level of input that is significant to the fair value measurement. The Company's assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the valuation of the fair value of assets and liabilities and their placement within the fair value hierarchy levels.
The Company's financial assets and liabilities that were accounted for at fair value on a recurring basis as of September 30, 2024 and December 31, 2023 were as follows (in thousands):

	September 30, 2024	December 31, 2023	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3
.....									
Total Assets:	Cash equivalents \$13,954	\$—	\$—	\$13,954	\$16,715	\$—	\$—	\$16,715	Marketable securities—available-for-sale
30,301	\$16,715	\$27,942	\$—	\$44,657	16,347	16,347	27,942	27,942	\$13,954

The carrying values of cash, cash equivalents, accounts payable and accrued expenses approximate fair value as of September 30, 2024 and December 31, 2023, due to the short maturity nature of these items.
- References

No definition available.

+ Details

Name:us-gaap_FairValueDisclosuresAbstract_Namespace Prefix:us-gaap_ **Data Type:**xbrl:stringItemType **Balance Type:**na **Period Type:**duration

- Definition

The entire disclosure for the fair value of financial instruments (as defined), including financial assets and financial liabilities (collectively, as defined), and the measurements of those instruments as well as disclosures related to the fair value of non-financial assets and liabilities. Such disclosures about the financial instruments, assets, and liabilities would include: (1) the fair value of the required items together with their carrying amounts (as appropriate); (2) for items for which it is not practicable to estimate fair value, disclosure would include: (a) information pertinent to estimating fair value (including, carrying amount, effective interest rate, and maturity, and (b) the reasons why it is not practicable to estimate fair value; (3) significant concentrations of credit risk including: (a) information about the activity, region, or economic characteristics identifying a concentration, (b) the maximum amount of loss the entity is exposed to based on the gross fair value of the related item, (c) policy for requiring collateral or other security and information as to accessing such collateral or security, and (d) the nature and brief description of such collateral or security; (4) quantitative information about market risks and how such risks are managed; (5) for items measured on both a recurring and nonrecurring basis information regarding the inputs used to develop the fair value measurement; and (6) for items presented in the financial statement for which fair value measurement is elected: (a) information necessary to understand the reasons for the election, (b) discussion of the effect of fair value changes on earnings, (c) a description of [similar groups] items for which the election is made and the relation thereof to the balance sheet, the aggregate carrying value of items included in the balance sheet that are not eligible for the election; (7) all other required (as defined) and desired information.

+ References

Reference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 107-Publisher FASB-URI https://asc.fasb.org/1943274/2147482078/820-10-55-107>Reference 2: <http://www.xbrl.org/2003/role/exampleRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 100-Publisher FASB-URI https://asc.fasb.org/1943274/2147482078/820-10-55-100>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(c\)\(3\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c)(3)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-2)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6A-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-6A](http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6A-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-6A)Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2E-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-2E>Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6A-Subparagraph \(h\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-6A](http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6A-Subparagraph (h)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-6A)Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6A-Subparagraph \(f\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-6A](http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6A-Subparagraph (f)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-6A)Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6A-Subparagraph \(e\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-6A](http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6A-Subparagraph (e)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-6A)Reference 9: [http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6A-Subparagraph \(d\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-6A](http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6A-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-6A)Reference 10: [http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(h\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (h)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-2)Reference 11: [http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(g\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (g)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-2)Reference 12: [http://www.xbrl.org/2003/role/disclosureRef-Topic 940-SubTopic 820-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478119/940-820-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 940-SubTopic 820-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478119/940-820-50-1)

+ Details

Name:us-gaap_FairValueDisclosuresTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 26 R14.htm IDEA: XBRL DOCUMENT
Accrued Liabilities 9 Months Ended
Sep. 30, 2024
Accrued Liabilities [Abstract] Accrued LiabilitiesAccrued Liabilities

Accrued liabilities as of September 30, 2024 and December 31, 2023 were as follows (in thousands):

	September 30, 2024	December 31, 2023
Salaries, employee benefits and related taxes	\$2,129	-\$2,665
Clinical and R&D-related liabilities	1,463	1,046
Accounting & tax consulting liabilities	154	57
Operating lease liabilities — current	181	168
Other	208	233
Total	\$4,135	-\$4,169

- Definition

The entire disclosure for accounts payable and accrued liabilities at the end of the reporting period.

+ References

Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(20\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(20))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(24\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(24))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 3: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 720-SubTopic 30-Name Accounting Standards Codification-Section 45-Paragraph 1-Publisher FASB-URI https://asc.fasb.org/1943274/2147483384/720-30-45-1>Reference 4: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(19\)\(a\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(19)(a))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)

+ Details

Name:us-gaap_AccountsPayableAndAccruedLiabilitiesDisclosureTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

- References

No definition available.

+ Details

Name:us-gaap_AccruedLiabilitiesCurrentAndNoncurrentAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration XML 27 R15.htm IDEA: XBRL DOCUMENT
Operating Leases 9 Months Ended
Sep. 30, 2024
Leases [Abstract] Operating LeasesOperating Leases

The Company has an operating lease for one office which expires in 2025. The Company estimates its incremental borrowing rate at lease commencement to determine the present value of lease payments as most of the Company's leases do not provide an implicit rate of return. The Company recognizes lease expense on a straight-line basis over the lease term. For lease agreements entered into or reassessed after the adoption of ASU No. 2016-02, Leases (Topic 842), the Company elected to account for non-lease components associated with its leases and lease components as a single lease component. The Company's lease includes an option for the Company to extend the lease term and/or sub-lease space in whole or in part.

Operating lease liabilities and right-of-use assets were recorded in the following captions of our balance sheet as follows (in thousands):

	September 30, 2024	December 31, 2023
Right-of-Use Assets:	Other assets	\$182
		\$308
		Total
Right-of-Use Asset	\$182	\$308
Operating Lease Liabilities:	Accrued liabilities	\$181
		\$168
	Other long-term liabilities	—
		137
	Total Operating Lease Liabilities	\$181
		\$305

Future minimum lease payments under the lease agreement as of September 30, 2024 were as follows (in thousands):

~~Years-ended Operating Leases 2024 48 2025 143 Total lease payments 191 Less: Amounts~~

~~representing interest (10). Present value of lease liabilities is \$181.~~

References

~~No definition available.~~

+Details

~~Name:us-gaap_LeasesAbstract Namespace Prefix:us-gaap Data Type:xbri:stringItemType Balance Type:na Period Type:duration~~

-Definition

The entire disclosure for operating leases of lessee. Includes, but is not limited to, description of operating lease and maturity analysis of operating lease liability.

+References

Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org/842-20/tableOfContent>

+Details

Name:us-gaap_LesseeOperatingLeasesTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 28 R16.htm IDEA: XBRL DOCUMENT
Stockholders' Equity 9 Months Ended
Sep. 30, 2024
Equity [Abstract] [Stockholders' Equity](#) Stockholders' Equity

Equity Issuances

~~At The Market Offering Agreement~~

On June 4, 2021, the Company entered into an At The Market Offering Agreement (the “ATM Agreement”) with H.C. Wainwright & Co., LLC, as sales agent, in connection with an “at the market offering” under which the Company from time to time may offer and sell shares of its common stock, having an aggregate offering price of up to \$50.0 million. As of the date of this filing and so long as the Company’s public float remains below \$75.0 million, the Company is subject to limitations pursuant to General Instruction I.B.6 of Form S-3 (the “Baby Shelf Limitation”), which limits the amount the Company can offer to up to one-third of its public float during any trailing 12-month period. Subsequent to the filing of a prospectus supplement to the Company’s Registration Statement on Form S-3 (File No. 333-279034) relating to the at the market offering on August 21, 2024, the aggregate market value of its outstanding common stock held by non-affiliates was approximately \$29.6 million. Pursuant to the Baby Shelf Limitation, since the aggregate market value of the Company’s outstanding common stock held by non-affiliates was below \$75.0 million at the time of such prospectus supplement filing, the aggregate amount of securities that the Company is permitted to offer and sell is now \$9,855,890, which is equal to one-third of the aggregate market value of our common stock held by non-affiliates as of August 20, 2024. If the Company’s public float exceeds \$75.0 million on a future measurement date, it will no longer be subject to the Baby Shelf Limitation. There were no issuances of common stock under the ATM Agreement for the three and nine months ended September 30, 2024. Since inception, the Company has issued 64,394 shares of common stock under the ATM Agreement for net proceeds of \$270.774.

Stock Options and Warrants

The following table summarizes the activity for stock options and warrants for the nine months ended September 30, 2024.

Stock Options														Warrants		Shares	
Weighted Average Remaining Contractual Term (Years)		Aggregate Intrinsic Value (In Thousands)		Shares		Weighted Average Exercise Price		Weighted Average Remaining Contractual Term (Years)		Aggregate Intrinsic Value (In Thousands)		Outstanding at December 31, 2023					
1.322,501	\$10.81	6.06	\$164.31	1,421,744	\$42,551	2.42	\$—	Changes during the period:		Granted	136,475	3.07	75,000	2.88			
1,079.25	\$—	—	\$—	—	\$—	—	\$—	Granted during the period:		Exercised	—	—	—	—			
1,447,508	\$9.00	5.67	\$199.90	1,496,744	\$40,551	2.55	\$9.00	Vested during the period:		Forfeited	(2,681)	2.52	—	—			
1,447,508	\$9.00	5.67	\$199.90	1,496,744	\$40,551	2.55	\$9.00	Vested during the period:		Expired	(1,803)	—	—	—			

Restricted Stock

During the nine months ended September 30, 2024 and 2023, the Company issued restricted stock for services as follows (in thousands, except share data).

Nine Months Ended September 30, --2024--2023 Number of restricted stock issued 203,800 159,950 Value of restricted stock issued \$628 \$480

~~The vesting terms of restricted stock issuances are generally between and four years. one~~

The following is a summary of the changes in non-vested restricted stock for the nine months ended September 30, 2024:

	<u>Restricted Stock Shares</u>	<u>Weighted-Average Grant-Date</u>
Fair Value Non-vested at December 31, 2023	125,775 / \$5.86	
Changes during the Year:		
Granted	(203,800) / \$3.08	
Vested	(99,686) / \$5.22	
Forfeited	(1,461) / \$3.51	
Non-vested at September 30, 2024	42,228 / \$2.67	

Restricted Stock Units

~~During the nine months ended September 30, 2024 and 2023, the Company issued restricted stock units for services as follows (in thousands, except share data):~~

~~188-850 Value of restricted stock units issued \$632 \$567~~

The weighted average estimated fair value of restricted stock units issued for services in the nine months ended September 30, 2024 and 2023 was \$3.08 and \$3.00 per share, respectively. The fair value of the restricted stock units was determined using the Company's closing stock price on the date of issuance. The vesting terms of restricted stock unit issuances are generally one year, or upon the achievement of performance-based milestones.

~~The following is a summary of the changes in non-vested restricted stock units for the nine months ended September 30, 2024:~~

	<u>Restricted Stock Units</u>	<u>Weighted Average Grant-Date</u>
Fair Value Non-vested at December 31, 2023 \$12,800 - \$3.37	Changes during the Year:	
	Granted 205,300 \$3.08	Vested (106,400) \$3.20
	Forfeited (800) \$3.08	Non-vested at September 30, 2024 210,900 \$3.18

References

~~No definition available.~~

+Details

~~**Name:us-gaap_EquityAbstract Namespace Prefix:us-gaap Data Type:xbri:stringItemType Balance Type:na Period Type:duration**~~

Definition

~~The entire disclosure for equity.~~

+References

~~Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50>~~

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+ Details

Name:us-gaap_StockholdersEquityNoteDisclosureTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na
Period Type:duration XML 29 R17.htm IDEA: XBRL DOCUMENT

Share-Based Compensation9 Months Ended
Sep. 30, 2024

Share-Based Payment Arrangement [Abstract] Share-Based CompensationShare-Based Compensation

Share-Based Compensation

The Company utilizes share-based compensation in the form of stock options, restricted stock, restricted stock units and warrants. The following table summarizes the components of share-based compensation expense for the three and nine months ended September 30, 2024 and 2023 (in thousands):

		Three Months Ended September 30, Nine Months	
Ended September 30, 2024 2023	2024 2023	Research and development\$35 \$103 \$158 \$517	General and administrative292 203 860 1,048
Total share-based compensation expense	\$327 \$306	\$1,018 \$1,565	

Total compensation cost related to unvested awards not yet recognized and the weighted average periods over which the awards were expected to be recognized at September 30, 2024 were as follows (in thousands):

		Stock Options Restricted Stock Units Warrants	
Restricted Stock	Unrecognized compensation cost\$278 \$121 \$62 \$535	Expected weighted average period in years of compensation cost to be recognized1.95 0.49 0.21 1.86	
Total fair value of shares vested and the weighted average estimated fair values of shares granted for the nine months ended September 30, 2024 and 2023 were as follows (in thousands):			

		Stock Options Warrants	
Nine Months Ended September 30, Nine Months Ended September 30,	2024 2023	2024 2023	Total fair value of shares vested\$204 \$1,001 \$— \$—
Weighted average estimated fair value of shares granted	\$2.15 \$2.10 \$1.99 \$—		

Valuation Assumptions

The fair value of stock options and warrants at the date of grant was estimated using the Black-Scholes option pricing model. The expected volatility is based upon historical volatility of the Company's stock. The expected term for the options is based upon observation of actual time elapsed between date of grant and exercise of options for all employees. The expected term for the warrants is based upon the contractual term of the warrants.

- Definition

The entire disclosure for share-based payment arrangement.

+ References

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[+ Details](#)

Name:us-gaap_DisclosureOfCompensationRelatedCostsShareBasedPaymentsTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

[- References](#)

No definition available.

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Name:us-gaap_DisclosureOfCompensationRelatedCostsSharebasedPaymentsAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration XML 30 R18.htm IDEA: XBRL DOCUMENT

Income Taxes 9 Months Ended

Sep. 30, 2024

Income Tax Disclosure [Abstract] Income Taxes

Income Taxes**On August 16, 2022, the Inflation Reduction Act was signed into law. The Inflation Reduction Act includes various tax provisions, which are effective for tax years beginning on or after January 1, 2023. For tax years beginning after December 31, 2021, the Tax Cuts & Jobs Act of 2017 eliminated the option to deduct research and development expenditures as incurred and instead required taxpayers to capitalize and amortize them over five or 15 years beginning in 2022. Since the Company is in a net operating loss position, the capitalization of research and development costs did not have a material impact on the Company's results of operations for the year ended December 31, 2023. The Company will continue to monitor the possible future impact of changes in tax legislation.**

In assessing the realizability of deferred tax assets, including the net operating loss carryforwards (NOLs), the Company assesses the available positive and negative evidence to estimate if sufficient future taxable income will be generated to utilize its existing deferred tax assets. Based on its assessment, the Company has provided a full valuation allowance against its net deferred tax assets as their future utilization remains uncertain at this time.

As of December 31, 2023 and 2022, the Company had approximately \$43.7 million and \$33.7 million respectively, of Federal NOLs available to offset future taxable income expiring from 2030 through 2036. The Company performed an analysis and determined that they had an ownership change of greater than 50% on September 15, 2022. As a result of the ownership change, \$88.2 million of Federal NOLs will expire unutilized. The Company wrote off that portion of the deferred tax asset and reduced the corresponding valuation allowance resulting in approximately \$34.0 million of remaining Federal NOLs as of December 31, 2022. The write off of the deferred tax asset and the corresponding reduction in valuation allowance has no impact to the balance sheet or income statement. Losses incurred before the ownership change on September 15, 2022 will be subject to an annual limitation of zero while losses incurred after September 15, 2022 will not be subject to limitations.

As of December 31, 2022, Cend Therapeutics, Inc. ("Cend") had approximately \$3.6 million of Federal NOLs available to offset future taxable income. The Company performed an analysis and determined that there was an ownership change of greater than 50% on September 15, 2022. As of September 15, 2022 Cend has approximately \$3.1 million of Federal and \$4.3 million of state NOLs. The state NOLs will expire from the 2036 through 2042 tax years. Using a fair market value of \$36.1 million and applying an applicable federal rate of 2.54% Cend will have an annual limitation of approximately \$917 thousand each year. The Federal NOL of \$459 thousand incurred in the post-acquisition period September 15, 2022 to December 31, 2022 is not subject to limitation and does not expire. As of December 31, 2023 and 2022, Cend's wholly owned Australian subsidiary had approximately \$2.4 million and \$1.8 million, respectively, of NOLs which will be carried forward and do not expire. There is a full valuation allowance against the NOLs.

As of December 31, 2023, the Company had federal research and development credit carryforwards of \$0.5 million expiring from 2027 through 2034 if unutilized, and state research and development credit carryforwards of \$0.1 million, which carryforward indefinitely. Utilization of these credits may be subject to an annual limitation based on changes in ownership.

As of December 31, 2023 and 2022, the Company had State NOLs available in New Jersey of \$19.4 million and \$35.5 million, respectively, California of \$9.2 million and \$9.2 million, respectively, and New York City of \$1.9 million and \$1.9 million, respectively, to offset future taxable income expiring from 2032 through 2043. The usage of the Company's NOLs is limited given the change in ownership.

The Company applies the Financial Accounting Standards Board provisions for uncertain tax positions. The Company utilizes the two-step process to determine the amount of recognized tax benefit. For tax positions meeting the more-likely-than-not threshold, the amount recognized in the consolidated financial statements is the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement with the relevant taxing authority. The Company recognizes interest and penalties associated with certain tax positions as a component of income tax expense.

As of December 31, 2023 and 2022, the Company's uncertain tax positions were \$344 thousand and \$344 thousand, respectively. The uncertain tax positions are due to the acquisition of Cend related to Federal and state credits and certain state

NOLs. The Company will continue to evaluate its uncertain tax positions in future periods. The Company does not believe there will be any material changes in its unrecognized tax positions over the next year.

For years prior to 2020, the federal statute of limitations is closed for assessing tax. The Company's state tax returns remain open to examination for a period of three to four years from the date of the tax return filing.

On March 4, 2024, the Company received final approval from the New Jersey Economic Development Authority ("NJEDA") under the Technology Business Tax Certificate Transfer Program ("Program") to sell \$0.9 million of its New Jersey net operating losses ("NJ NOLs"), which were subsequently sold to a qualifying and approved buyer pursuant to the Program for net proceeds of \$0.7 million. The sale of NJ NOLs resulted in a \$0.8 million deferred income tax benefit and a loss on sale of \$0.1 million recorded in other income (expense) in the consolidated financial statements.

[- References](#)

No definition available.

[+ Details](#)

Name:us-gaap_IncomeTaxDisclosureAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:

duration

-Definition

The entire disclosure for income tax:

+ References

Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 12-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-12>Reference 2: <http://www.xbrl.org/2003/role/exampleRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 231-Publisher FASB-URI https://asc.fasb.org/1943274/2147482663/740-10-55-231>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 12C-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-12C>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 12B-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-12B>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 270-Name Accounting Standards Codification-Section 50-Paragraph 1-Publisher FASB-URI https://asc.fasb.org/1943274/2147477891/740-270-50-1>Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SAB Topic 6.1.5.Q1\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SAB Topic 6.1.5.Q1)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1)Reference 7: <http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 13-Publisher FASB-URI https://asc.fasb.org/1943274/2147480990/946-20-50-13>Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.4-08\(h\)\(2\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.4-08(h)(2))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1)Reference 9: <http://www.xbrl.org/2003/role/disclosureRef-Topic 740-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org/740/tableOfContent>Reference 10: <http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 14-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-14>Reference 11: <http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 21-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-21>Reference 12: [http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 17-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-17](http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 17-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-17)Reference 13: [http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SAB Topic 11.C\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479360/740-10-S99-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SAB Topic 11.C)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479360/740-10-S99-2)Reference 14: [http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 30-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482603/740-30-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 30-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482603/740-30-50-2)

[+ Details](#)
Name:us-gaap_IncomeTaxDisclosureTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 31 R19.htm IDEA: XBRL DOCUMENT Australia Research and Development Tax Incentive9 Months Ended Sep. 30, 2024 Income Tax Disclosure [Abstract] Australia Research and Development Tax IncentiveAustralia Research and Development Tax Incentive
The Company's Australian subsidiary, which conducts core research and development activities, is eligible to receive a refundable tax incentive between 43.5% to 48.5% (depending upon the income tax rate) for qualified research and development activities. As of September 30, 2024 and December 31, 2023, the Company had \$0.2 million and \$1.0 million, respectively, recorded as an income tax incentive receivable in prepaid and other current assets in the consolidated balance sheets, as the Company determined that the expenses met the eligibility criteria and the amounts claimed are expected to be received shortly after the related tax returns are filed. On July 26, 2024, the Company's Australian subsidiary received a \$0.9 million tax refund from the Australian Taxation Office related to the 2023 tax year.

- Definition
Research and Development Tax Incentive

+ References
No definition available.

[+ Details](#)
Name:Ista_ResearchAndDevelopmentTaxIncentiveTextBlock Namespace Prefix:Ista_ Data Type:dtr-types1:textBlockItemType Balance Type:na Period Type:duration

- References
No definition available.

[+ Details](#)

~~Name:us-gaap_IncomeTaxDisclosureAbstract Namespace Prefix:us-gaap_ Data Type:xbri:stringItemType Balance Type:na Period Type:duration XML 32 R20.htm IDEA: XBRL DOCUMENT Contingencies 9 Months Ended Sep. 30, 2024 Commitments and Contingencies Disclosure [Abstract] ContingenciesContingencies~~

~~Contingencies~~
~~From time to time, the Company is subject to legal proceedings and claims, either asserted or unasserted, that arise in the ordinary course of business. While the outcome of pending claims cannot be predicted with certainty, the Company does not believe that the outcome of any pending claims will have a material adverse effect on the Company's financial condition or operating results. The Company has elected to recognize expense for legal fees as incurred when the legal services are provided.~~
~~In May 2021, Cend received a written threat of litigation on behalf of a Chinese entity called Lingmed Limited ("Lingmed") claiming Lingmed was entitled to a success fee based on Cend's Collaboration and License Agreement with Qilu Pharmaceuticals. Cend responded by denying that Lingmed is entitled to a success fee under the terms of their agreement. In May 2022, Cend was served with a complaint filed by Lingmed in the San Diego County Superior Court, alleging claims for breach of contract, fraud and declaratory relief. Cend's response to the complaint was filed on June 6, 2022 and denied all of Lingmed's material allegations. Lingmed filed an answer to Cend's response on July 11, 2022, denying all of the Company's material allegations. On March 25, 2024 the Company entered into a settlement agreement whereby the Company was required to pay Lingmed \$0.5 million within 30 days of the effective date and the Company effected payment on April 4, 2024. Lingmed is also entitled to 5.0% of any future milestone payments received by the Company under the license agreement with Qilu in addition to a sum of \$250 thousand with respect to the first future milestone received by the Company. On April 9, 2024, pursuant to the parties' joint request, the Court entered a dismissal with prejudice of the entire action as to all parties and all claims and the matter was settled.~~

~~- References~~

~~No definition available.~~

~~+ Details~~

~~Name:us-gaap_CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix:us-gaap_ Data Type:xbri:stringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~The entire disclosure for commitments and contingencies.~~

~~+ References~~

~~Reference 1: http://www.xbri.org/2009/role/commonPracticeRef-Topic 405-SubTopic 30-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org/405-30/tableOfContentReference 2: http://www.xbri.org/2003/role/disclosureRef-Topic 440-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482648/440-10-50-4Reference 3: http://www.xbri.org/2009/role/commonPracticeRef-Topic 450-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org/450/tableOfContentReference 4: http://www.xbri.org/2003/role/disclosureRef-Topic 954-SubTopic 440-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478522/954-440-50-1Reference 5: http://www.xbri.org/2003/role/disclosureRef-Topic 440-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482648/440-10-50-4Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 440-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org/440/tableOfContent~~

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~~Name:us-gaap_CommitmentsAndContingenciesDisclosureTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 33 R21.htm IDEA: XBRL DOCUMENT Technology Transfer Agreement9 Months Ended Sep. 30, 2024~~

~~Technology Transfer Agreement [Abstract]~~ ~~Technology Transfer Agreement~~ ~~Technology Transfer Agreement~~

~~Impilo Therapeutics~~

~~In July 2023, the Company entered into a technology transfer agreement with Impilo Therapeutics (“Impilo”) under which the Company transferred its rights to its tumor penetrating nanocomplex (TPN) platform to Impilo. As consideration for the technology transfer, Impilo issued a total of 766,000 shares of its pre-seed preferred stock to the Company. On October 3, 2023 in connection with the Sanford Burnham Prebys license agreement (Note 15) Impilo cancelled the original stock certificate for 766,000 shares and reissued 574,500 shares of its pre-seed preferred stock to the Company.~~

~~On March 15, 2024, the Company purchased a Simple Agreement for Future Equity (“SAFE”) from Impilo for \$100 thousand. On July 12, 2024, the Company purchased an additional SAFE from Impilo for \$30 thousand. As of September 30, 2024 and December 31, 2023 the Company owned 38.6% of Impilo. These investments were expensed under the equity method of accounting for the nine months ended September 30, 2024 in other expense, net in the accompanying statement of operations. The SAFE has a valuation cap of \$30.0 million and an 80% discount rate.~~

~~- Definition~~

~~Technology Transfer Agreement~~

~~+ References~~

~~No definition available.~~

~~+ Details~~

~~Name:Ista_TechnologyTransferAgreementAbstract Namespace Prefix:Ista_ Data Type:xbri:stringItemType Balance Type:na Period Type:duration~~

~~- Definition~~

~~Technology Transfer Agreement~~

~~+ References~~

~~No definition available.~~

~~+ Details~~

~~Name:Ista_TechnologyTransferAgreementTextBlock Namespace Prefix:Ista_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 34 R22.htm IDEA: XBRL DOCUMENT License Agreements 9 Months Ended Sep. 30, 2024~~

~~Organization, Consolidation and Presentation of Financial Statements [Abstract]~~ ~~License Agreements~~
~~License AgreementsResearch Collaboration and License Agreement~~

~~Sanford Burnham Prebys~~

~~In December 2015, Cend entered into a license agreement with Sanford Burnham Prebys (“SBP”) under which Cend was granted an exclusive, worldwide, royalty-bearing license to certain patent rights and know-how controlled by SBP related to the development of certepetide. At the time the license agreement was entered into, Cend’s founding shareholder was an executive at SBP. The agreement provides the Company with the rights to grant and authorize sublicenses to use, sell, and otherwise exploit the patent rights. As consideration for the license, Cend issued a total of 382,030 shares of common stock, as adjusted for the Reverse Stock Split and Exchange Ratio. The Company is required to pay an annual license maintenance fee of \$10 thousand increasing to \$20 thousand on year seven of the agreement. The Company could also be required to make milestone payments to SBP upon completion of certain regulatory and commercial milestones. The aggregate potential milestone payments are approximately \$10.6 million. The Company has also agreed to pay SBP royalties of 4% of net sales of products sold by the Company, or through a sublicense, subject to certain reductions. Additionally, the Company is obligated to pay SBP 25% of any sublicensing income, which, pursuant to the technology transfer agreement with Impilo, resulted in SBP receiving 191,500 shares of the Company’s pre-seed preferred stock in Impilo on October 3, 2023.~~

~~The agreement will expire upon the later of (i) the final abandonment of all pending patent applications within the licensed patents or (ii) the expiration of the last to expire patent within the licensed patents. The agreement may be terminated in its entirety by the Company at any time by giving SBP sixty days’ prior written notice. The agreement may be terminated in its entirety by SBP if the Company, at any time, defaults in the payment of any sum when due and fails to make such payment within thirty days after receipt of written notice. The agreement may be terminated in its entirety by either SBP or the Company (i) in the event of an uncured material breach by the other party, or (ii) in the event the other party (a) files for, or is involuntarily petitioned with, bankruptcy (other than dissolution or winding up for the purposes of reconstruction or amalgamation), (b) makes an assignment of all or substantially all of its assets for the benefit of creditors, or (c) has a receiver or trustee appointed and is unable to secure a dismissal, stay or other suspension of such proceedings within thirty days. Upon termination of the agreement for any reason, all rights and obligations of the Company with respect to the patents and patent applications shall terminate and revert to SBP.~~

~~SBP did not own shares of the Company’s common stock as of September 30, 2024.~~

~~Exclusive License and Collaboration Agreement~~

~~In February 2021, Cend entered into an Exclusive License and Collaboration Agreement (the “Qilu Agreement”) in which Cend granted an exclusive license to Qilu for the development and commercialization of certepetide in the Territory (defined as the Greater Area of China including China, Macau, Hong Kong, and Taiwan). Under the terms of the agreement, Qilu is solely responsible for the development of certepetide in its Territory. In consideration for the license, Qilu made an upfront payment of \$10.0 million to Cend, which was recognized as revenue by Cend prior to the Company’s acquisition of Cend on September 15, 2022 (the “Cend Merger”). In addition, Cend received and recognized as revenue a \$5.0 million development milestone prior to the Cend Merger. The Company is eligible to receive additional development and commercial milestone payments up to \$96.0 million and \$125.0 million, respectively, tiered royalties on net sales ranging from 10% to 15%, and tiered sublicensing revenues ranging from 12% to 35%.~~

~~On March 25, 2024 the Company entered into a settlement agreement with Lingmed whereby Lingmed is entitled to 5.0% of any future milestone payments received by the Company under the Qilu Agreement, in addition, Lingmed is also entitled to a sum of \$250 thousand with respect to the first future milestone received by the Company.~~

~~Unless terminated early, the Qilu Agreement will continue in effect until the expiration of all Qilu payment obligations. Either party may terminate the Qilu Agreement if an undisputed material breach by the other party is not cured within a defined period of time, or upon notice for insolvency-related events of the other party that are not discharged within a defined time period. Qilu may terminate the Qilu Agreement in its entirety, at any time with at least sixty days written notice. All rights and obligations of Qilu with respect to such licensed patents and patent applications would terminate simultaneously with the termination of the Qilu Agreement.~~

~~- Definition~~

~~The entire disclosure for collaborative arrangements in which the entity is a participant, including a) information about the nature and purpose of such arrangements; b) its rights and obligations thereunder; c) the accounting policy for collaborative arrangements; and d) the income statement classification and amounts attributable to transactions arising from the collaborative arrangement between participants.~~

~~+ References~~

~~Reference 1: [http://www.xbri.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(a\)-SubTopic 10-Topic 808-Publisher FASB-URI https://asc.fasb.org/1943274/2147479402/808-10-50-1](http://www.xbri.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (a)-SubTopic 10-Topic 808-Publisher FASB-URI https://asc.fasb.org/1943274/2147479402/808-10-50-1)Reference 2: [http://www.xbri.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(b\)-SubTopic 10-Topic 808-Publisher FASB-URI https://asc.fasb.org/1943274/2147479402/808-10-50-1](http://www.xbri.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (b)-SubTopic 10-Topic 808-Publisher FASB-URI https://asc.fasb.org/1943274/2147479402/808-10-50-1)Reference 3: <http://www.xbri.org/2003/role/disclosureRef-Name Accounting Standards Codification-Topic 808-Publisher FASB-URI https://asc.fasb.org/808/tableOfContent>~~

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Name:us-gaap_CollaborativeArrangementDisclosureTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

[- References](#)

No definition available.

[+ Details](#)

Name:us-gaap_OrganizationConsolidationAndPresentationOffFinancialStatementsAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration XML 35 R23.htm IDEA: XBRL DOCUMENT

Research Collaboration and License Agreement9 Months Ended

Sep. 30, 2024

Organization, Consolidation and Presentation of Financial Statements [Abstract] - Research Collaboration and License Agreement License AgreementsResearch Collaboration and License Agreement

Sanford Burnham Prebys

In December 2015, Cend entered into a license agreement with Sanford Burnham Prebys ("SBP") under which Cend was granted an exclusive, worldwide, royalty-bearing license to certain patent rights and know-how controlled by SBP related to the development of certepetide. At the time the license agreement was entered into, Cend's founding shareholder was an executive at SBP. The agreement provides the Company with the rights to grant and authorize sublicenses to use, sell, and otherwise exploit the patent rights. As consideration for the license, Cend issued a total of 382,030 shares of common stock, as adjusted for the Reverse Stock Split and Exchange Ratio. The Company is required to pay an annual license maintenance fee of \$10 thousand increasing to \$20 thousand on year seven of the agreement. The Company could also be required to make milestone payments to SBP upon completion of certain regulatory and commercial milestones. The aggregate potential milestone payments are approximately \$10.6 million. The Company has also agreed to pay SBP royalties of 4% of net sales of products sold by the Company, or through a sublicense, subject to certain reductions. Additionally, the Company is obligated to pay SBP 25% of any sublicensing income, which, pursuant to the technology transfer agreement with Impilo, resulted in SBP receiving 191,500 shares of the Company's pre-seed preferred stock in Impilo on October 3, 2023.

The agreement will expire upon the later of (i) the final abandonment of all pending patent applications within the licensed patents or (ii) the expiration of the last to expire patent within the licensed patents. The agreement may be terminated in its entirety by the Company at any time by giving SBP sixty days' prior written notice. The agreement may be terminated in its entirety by SBP if the Company, at any time, defaults in the payment of any sum when due and fails to make such payment within thirty days after receipt of written notice. The agreement may be terminated in its entirety by either SBP or the Company (i) in the event of an uncured material breach by the other party, or (ii) in the event the other party (a) files for, or is involuntarily petitioned with, bankruptcy (other than dissolution or winding up for the purposes of reconstruction or amalgamation), (b) makes an assignment of all or substantially all of its assets for the benefit of creditors, or (c) has a receiver or trustee is appointed and is unable to secure a dismissal, stay or other suspension of such proceedings within thirty days. Upon termination of the agreement for any reason, all rights and obligations of the Company with respect to the patents and patent applications shall terminate and revert to SBP.

SBP did not own shares of the Company's common stock as of September 30, 2024.

Exclusive License and Collaboration Agreement

In February 2021, Cend entered into an Exclusive License and Collaboration Agreement (the "Qilu Agreement") in which Cend granted an exclusive license to Qilu for the development and commercialization of certepetide in the Territory (defined as the Greater Area of China including China, Macau, Hong Kong, and Taiwan). Under the terms of the agreement, Qilu is solely responsible for the development of certepetide in its Territory. In consideration for the license, Qilu made an upfront payment of \$10.0 million to Cend, which was recognized as revenue by Cend prior to the Company's acquisition of Cend on September 15, 2022 (the "Cend Merger"). In addition, Cend received and recognized as revenue a \$5.0 million development milestone prior to the Cend Merger. The Company is eligible to receive additional development and commercial milestone payments up to \$96.0 million and \$125.0 million, respectively, tiered royalties on net sales ranging from 10% to 15%, and tiered sublicensing revenues ranging from 12% to 35%.

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Unless terminated early, the Qilu Agreement will continue in effect until the expiration of all Qilu payment obligations. Either party may terminate the Qilu Agreement if an undisputed material breach by the other party is not cured within a defined period of time, or upon notice for insolvency-related events of the other party that are not discharged within a defined time period. Qilu may terminate the Qilu Agreement in its entirety, at any time with at least sixty days written notice. All rights and obligations of Qilu with respect to such licensed patents and patent applications would terminate simultaneously with the termination of the Qilu Agreement.

[- Definition](#)

The entire disclosure for collaborative arrangements in which the entity is a participant, including a) information about the nature and purpose of such arrangements; b) its rights and obligations thereunder; c) the accounting policy for collaborative arrangements; and d) the income statement classification and amounts attributable to transactions arising from the collaborative arrangement between participants.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -SubTopic 10 -Topic 808 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479402/808-10-50-1>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -SubTopic 10 -Topic 808 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479402/808-10-50-1>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Name Accounting Standards Codification -Topic 808 -Publisher FASB -URI <https://asc.fasb.org/808/tableOfContent>

[+ Details](#)

Name:us-gaap_CollaborativeArrangementDisclosureTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:

na-Period-Type:duration

[-References](#)

No definition available.

[+Details](#)

Name:us-gaap_OrganizationConsolidationAndPresentationOffFinancialStatementsAbstract Namespace Prefix:us-gaap_ Data Type: xbrli:stringItemType Balance Type:na-Period-Type:duration XML 36 R24.htm IDEA: XBRL DOCUMENT

Pay vs Performance Disclosure - USD (\$) \$ in Thousands3 Months Ended9 Months Ended

Sep. 30, 2024

Sep. 30, 2023

Sep. 30, 2024

Sep. 30, 2023

Pay vs Performance Disclosure - [Net Income \(Loss\) Attributable to Parent](#)\$ (4,930)\$ (5,261)\$ (15,375)\$ (15,475)

[-References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Regulation-S-K-Number-229-Section-402-Subsection-v-Paragraph-1>

[+Details](#)

Name:ecd_PvpTable Namespace Prefix:ecd_ Data Type:xbrli:stringItemType Balance Type:na-Period-Type:duration

[-Definition](#)

The portion of profit or loss for the period, net of income taxes, which is attributable to the parent.

[+References](#)

Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic-250-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-6-Publisher-FASB-URI> <https://asc.fasb.org/1943274/2147483443/250-10-50-6>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic-250-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-9-Publisher-FASB-URI> <https://asc.fasb.org/1943274/2147483443/250-10-50-9>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic-805-SubTopic-60-Name-Accounting-Standards-Codification-Section-65-Paragraph-1-Subparagraph-\(g\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-805-SubTopic-60-Name-Accounting-Standards-Codification-Section-65-Paragraph-1-Subparagraph-(g)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147476176/805-60-65-1>Reference 4: 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[http://www.xbrl.org/2003/role/disclosureRef-Topic-235-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.4-08\(g\)\(1\)\(ii\)\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-235-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.4-08(g)(1)(ii))-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147480678/235-10-S99-1>Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic-323-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Subparagraph-\(c\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-323-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Subparagraph-(c)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147481687/323-10-50-3>Reference 8: 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~~Sep. 30, 2024~~
~~Trading Arrangements, by Individual Rule 10b5-1 Arrangement AdoptedfalseNon-Rule 10b5-1 Arrangement AdoptedfalseRule 10b5-1 Arrangement TerminatedfalseNon-Rule 10b5-1 Arrangement Terminatedfalse~~
~~-References~~

~~Reference 1: http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Regulation S-K-Number 229-Section 408-Subsection a-Paragraph 1~~

~~+ Details~~
~~Name:ecd_NonRule10b51ArrAdoptedFlag Namespace Prefix:ecd_ Data Type:xbrli:booleanItemType Balance Type:na Period Type:duration~~

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~~+ Details~~
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~~-References~~
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~~-References~~
~~Reference 1: http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Regulation S-K-Number 229-Section 408-Subsection a-Paragraph 2-Subparagraph A~~

~~+ Details~~
~~Name:ecd_TradingArrByIndTable Namespace Prefix:ecd_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration XML 38 R26.htm IDEA: XBRL DOCUMENT Summary of Significant Accounting Policies (Policies)9 Months Ended Sep. 30, 2024 Accounting Policies [Abstract] Basis of Presentation~~

~~Basis of Presentation~~
~~The accompanying unaudited Consolidated Financial Statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP") for interim financial information and with the instructions to Form 10-Q and Article 10 of Regulation S-X of the SEC for interim financial information. Accordingly, they do not include all of the information and footnotes required by generally accepted accounting principles for complete financial statements. In the opinion of management, the accompanying Consolidated Financial Statements of the Company and its subsidiaries, which are unaudited, include all normal and recurring adjustments considered necessary to present fairly the Company's financial position as of September 30, 2024, and the results of its operations and its cash flows for the periods presented. The unaudited consolidated financial statements herein should be read together with the historical consolidated financial statements of the Company for the years ended December 31, 2023 and 2022 included in our 2023 Form 10-K. Operating results for the three and nine months ended September 30, 2024 are not necessarily indicative of the results that may be expected for the year ending December 31, 2024. Use of Estimates~~

~~Use of Estimates~~
~~The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements. Estimates also affect the reported amounts of expenses during the reporting period. The Company bases its estimates on historical experience and other assumptions believed to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying value of assets and liabilities that are not readily apparent from other sources. The Company makes critical estimates and assumptions in determining stock-based awards values. Accordingly, actual~~

results could differ from those estimates and assumptions. [Principles of Consolidation](#)

The Consolidated Financial Statements include the accounts of Lisata Therapeutics, Inc. and its wholly owned and majority owned subsidiaries and affiliates. All intercompany activities have been eliminated in consolidation

Principles of Consolidation[Foreign Currency Remeasurement](#)

Foreign Currency Remeasurement

The Company's reporting currency is the U.S. Dollar. The functional currency of Lisata Therapeutics Australia Pty Ltd., which is a foreign subsidiary of the Company, is the Australian Dollar. The assets and liabilities of Lisata Therapeutics Australia Pty Ltd. are translated into U.S. Dollars at the exchange rates in effect at each balance sheet date, and the results of operations are translated using the average exchange rates prevailing throughout the reporting period. Adjustments resulting from translating foreign functional currency financial statements into U.S. Dollars are included in the foreign currency translation adjustment, a component of accumulated other comprehensive income (loss) in stockholders' equity. [Cash and Cash Equivalents](#)

Cash and cash equivalents include short-term, highly liquid, investments with maturities of ninety days or less when purchased.

Cash and Cash Equivalents[Concentration of Risks](#)

Concentration of Risks

The Company is subject to credit risk from its portfolio of cash, cash equivalents and marketable securities. Under its investment policy, the Company limits amounts invested in such securities by credit rating, maturity, industry group, investment type and issuer, except for securities issued by the U.S. government. Cash is held at major banks in the United States and may exceed federally insured limits. The goals of the Company's investment policy, in order of priority, are as follows: safety and preservation of principal and diversification of risk, liquidity of investments sufficient to meet cash flow requirements, and a competitive after-tax rate of return. [Marketable Securities](#)

Marketable Securities

The Company determines the appropriate classification of its marketable securities at the time of purchase and reevaluates such designation at each balance sheet date. All of the Company's marketable securities are considered as available-for-sale and carried at estimated fair values and reported in cash equivalents and marketable securities. Unrealized gains and losses on available-for-sale securities are excluded from net income and reported in accumulated other comprehensive income (loss) as a separate component of stockholders' equity. Other income (expense), net, includes interest, dividends, amortization of purchase premiums and discounts, realized gains and losses on sales of securities and other than temporary declines in the fair value of securities, if any. The cost of securities sold is based on the specific identification method. The Company regularly reviews all of its investments for other than temporary declines in fair value. The Company's review includes the consideration of the cause of the impairment, including the creditworthiness of the security issuers, the number of securities in an unrealized loss position, the severity and duration of the unrealized losses, whether the Company has the intent to sell the securities and whether it is more likely than not that it will be required to sell the securities before the recovery of their amortized cost basis. When the Company determines that the decline in fair value of an investment is below its accounting basis and this decline is other than temporary, it reduces the carrying value of the security it holds and records a loss for the amount of such decline. [Property and Equipment](#)

The cost of property and equipment is depreciated over the estimated useful lives of the related assets. Depreciation is computed on the straight-line method. Repairs and maintenance expenditures that do not extend original asset lives are charged to expense as incurred.

Property and Equipment[Long-lived Assets](#)

Long-lived Assets

Long-lived assets consist of property and equipment. The assets are amortized on a straight-line basis over their respective useful lives. The Company reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset exceeds the fair value of the asset. If other events or changes in circumstances indicate that the carrying amount of an asset that the Company expects to hold and use may not be recoverable, the Company will estimate the undiscounted future cash flows expected to result from the use of the asset and/or its eventual disposition, and recognize an

impairment loss, if any. The impairment loss, if determined to be necessary, would be measured as the amount by which the carrying amount of the assets exceeds the fair value of the assets.

[Share-Based Compensation](#)

The Company expenses all share-based payment awards to employees, directors, and consultants, including grants of stock options, warrants, and restricted stock, over the requisite service period based on the grant date fair value of the awards. For awards with performance-based vesting criteria, the Company estimates the probability of achievement of the performance criteria and recognizes compensation expense related to those awards expected to vest. The Company determines the fair value of option awards using the Black-Scholes option-pricing model which uses both historical and current market data to estimate the fair value. This method incorporates various assumptions such as the risk-free interest rate, expected volatility, expected dividend yield and expected life of the options or warrants. Share-based compensation expense also includes an estimate, which is made at the time of the grant, of the number of awards that are expected to be forfeited. The fair value of the Company's restricted stock and restricted stock units is based on the closing market price of the Company's common stock on the date of grant.

[Share-Based Compensation](#) **Loss Per Share**

Basic loss per share is based on the weighted effect of all common shares issued and outstanding and is calculated by dividing net loss attributable to common stockholders by the weighted average shares outstanding during the period. Diluted loss per share is calculated by dividing net loss attributable to common stockholders by the weighted average number of common shares used in the basic loss per share calculation plus the number of common shares that would be issued assuming conversion of all potentially dilutive securities outstanding. Diluted loss per share is not presented as such potentially dilutive securities are anti-dilutive to losses incurred in all periods presented.

Loss Per Share[Treasury Stock](#)

Treasury Stock

Treasury stock purchases are accounted for under the cost method whereby the entire cost of the acquired stock is recorded as treasury stock. Gains or losses on the subsequent reissuance of shares are credited or charged to additional paid-in capital. [Research and Development Costs](#)

Research and Development Costs:

Research and development ("R&D") expenses include salaries, benefits, and other headcount related costs, clinical trial and related clinical manufacturing costs, contract and other outside service fees including sponsored research agreements, and facilities and overhead costs. The Company expenses the costs associated with research and development activities when incurred.

To further drive the Company's initiatives, the Company will continue targeting key governmental agencies and not-for-profit organizations to contribute funds for the Company's research and development programs. The Company accounts for such grants as a deduction to the related expense in research and development operating expenses when earned. [In-process Research and Development Expense](#)

In-process Research and Development Expense

Upfront payments that relate to the acquisition of a new drug compound, as well as pre-commercial milestone payments, are immediately expensed as IPR&D in the period in which they are incurred, provided that the new drug compound did not also include processes or activities that would constitute a "business" as defined under U.S. GAAP, the drug has not achieved regulatory approval for marketing and, absent obtaining such approval, has no established alternative future use. The Company accounts for contingent consideration payable upon achievement of certain regulatory, development or sales milestones in such asset acquisitions when the underlying contingency is probable and estimable. Milestone payments made to third parties subsequent to regulatory approval will be capitalized as intangible assets and amortized over the estimated remaining useful life of the related product. [Intangible Assets](#)

The intangible asset is reviewed for potential impairment when events or circumstances indicate that carrying amounts may not be recoverable.

Revenue Recognition

If a license to the Company's intellectual property is determined to be distinct from the other performance obligations identified in the arrangement, the Company recognizes revenues from non-refundable, upfront fees allocated to the license when the license is transferred to the licensee and the licensee is able to use and benefit from the license. If licenses are bundled with other performance obligations, the Company would utilize judgment to assess the nature of the combined performance obligation to determine whether the combined performance obligation is satisfied over time or at a point in time and, if over time, the appropriate method of measuring progress for purposes of recognizing revenue.

Revenue Recognition

The Company evaluates license and collaboration arrangements to determine whether units of account within the arrangement exhibit the characteristics of a vendor and customer relationship. For arrangements and units of account where a customer relationship exists, the Company applies the revenue recognition guidance. The Company recognizes revenue upon the transfer of promised goods or services to customers in an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services. To determine revenue recognition for contracts with customers the Company performs the following five steps: (i) identify the contract(s) with a customer; (ii) identify the performance obligations in the contract; (iii) determine the transaction price; (iv) allocate the transaction price to the performance obligations in the contract; and (v) recognize revenue when (or as) the Company satisfies the performance obligations. At contract inception, the Company assesses the goods or services promised within each contract and assesses whether each promised good or service is distinct and determines those that are performance obligations. The Company then recognizes as revenue the amount of the transaction price that is allocated to the respective performance obligation when (or as) the performance obligation is satisfied. Taxes imposed by governmental authorities on the Company's revenue, such as sales taxes and withholding taxes, are excluded from net revenue. [Milestones, Royalties](#)

Milestones

At the inception of each arrangement that includes milestone payments (variable consideration), the Company evaluates whether the milestones are considered probable of being reached and estimates the amount to be included in the transaction price using the most likely amount method. If it is probable that a significant revenue reversal would not occur, the associated milestone value is included in the transaction price. Milestone payments that are not within the Company or the Company's collaboration partner's control, such as regulatory approvals, are generally not considered probable of being achieved until those approvals are received. The transaction price is then allocated to each performance obligation on a relative stand-alone selling price basis, for which the Company recognizes revenue as or when the performance obligations under the contract are satisfied. At the end of each subsequent reporting period, the Company re-evaluates the probability of achievement of such milestones and any related constraint, and if necessary, adjusts the Company's estimate of the overall transaction price. Any such adjustments are allocated on a cumulative catch-up basis to satisfied and partially satisfied performance obligations, with the consideration allocated to an ongoing performance obligation being recognized over the period of performance. For the three and nine months ended September 30, 2024 and September 30, 2023, the Company has not recognized revenue related to milestones.

Royalties

For arrangements that include sales-based royalties, including milestone payments based on the level of sales, and for which the license is deemed to be the predominant item to which the royalties relate, the Company recognizes revenue at the later of (i) when the related sales occur, or (ii) when the performance obligation to which some or all of the royalty has been allocated has been satisfied (or partially satisfied). To date, the Company has not recognized any royalty revenue from any collaborative arrangement. **Leases**

The Company has an operating lease for one office which expires in 2025. The Company estimates its incremental borrowing rate at lease commencement to determine the present value of lease payments as most of the Company's leases do not provide an implicit rate of return. The Company recognizes lease expense on a straight-line basis over the lease term. For lease agreements entered into or reassessed after the adoption of ASU No. 2016-02, Leases (Topic 842), the Company elected to account for non-lease components associated with its leases and lease components as a single lease component. The Company's lease includes an option for the Company to extend the lease term and/or sub-lease space in whole or in part.

- References

No definition available.

+ Details

Name:us-gaap_AccountingPoliciesAbstract_Namespace Prefix:us-gaap_Data Type:xbrli:stringItemType Balance Type:na Period Type:duration

- Definition

Disclosure of accounting policy for basis of accounting, or basis of presentation, used to prepare the financial statements (for example, US Generally Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS).

+ References

No definition available.

+ Details

Name:us-gaap_BasisOfAccountingPolicyPolicyTextBlock_Namespace Prefix:us-gaap_Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

- Definition

Disclosure of accounting policy for cash and cash equivalents, including the policy for determining which items are treated as cash equivalents. Other information that may be disclosed includes (1) the nature of any restrictions on the entity's use of its cash and cash equivalents, (2) whether the entity's cash and cash equivalents are insured or expose the entity to credit risk, (3) the classification of any negative balance accounts (overdrafts), and (4) the carrying basis of cash equivalents (for example, at cost) and whether the carrying amount of cash equivalents approximates fair value.

+ References

Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 50-Paragraph 1-Publisher FASB-URI https://asc.fasb.org/1943274/2147482913/230-10-50-1>

+ Details

Name:us-gaap_CashAndCashEquivalentsPolicyTextBlock_Namespace Prefix:us-gaap_Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

- Definition

Disclosure of accounting policy for collaborative arrangements.

+ References

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(c\)-SubTopic 10-Topic 808-Publisher FASB-URI https://asc.fasb.org/1943274/2147479402/808-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (c)-SubTopic 10-Topic 808-Publisher FASB-URI https://asc.fasb.org/1943274/2147479402/808-10-50-1)

+ Details

Name:us-gaap_CollaborativeArrangementAccountingPolicy_Namespace Prefix:us-gaap_Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

- Definition

Disclosure of accounting policy for credit risk.

+ References

Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 942-SubTopic 825-Section 50-Paragraph 1-Publisher FASB-URI https://asc.fasb.org/1943274/2147478898/942-825-50-1>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(d\)-SubTopic 10-Topic 275-Publisher FASB-URI https://asc.fasb.org/1943274/2147482861/275-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (d)-SubTopic 10-Topic 275-Publisher FASB-URI https://asc.fasb.org/1943274/2147482861/275-10-50-1)

[+ Details](#)

Name:us-gaap_ConcentrationRiskCreditRisk Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

[- Definition](#)

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.

[+ References](#)

Reference 1: [http://www.xbrl.org/2003/role/exampleRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483426/235-10-50-4](http://www.xbrl.org/2003/role/exampleRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483426/235-10-50-4)Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 810-SubTopic 10-Section 50-Paragraph 1-Publisher FASB-URI https://asc.fasb.org/1943274/2147481203/810-10-50-1>

[+ Details](#)

Name:us-gaap_ConsolidationPolicyTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

[- Definition](#)

Disclosure of accounting policy for computing basic and diluted earnings or loss per share for each class of common stock and participating security. Addresses all significant policy factors, including any antidilutive items that have been excluded from the computation and takes into account stock dividends, splits and reverse splits that occur after the balance sheet date of the latest reporting period but before the issuance of the financial statements.

[+ References](#)

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(d\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-1)Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 260-SubTopic 10-Section 50-Paragraph 1-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-1](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 260-SubTopic 10-Section 50-Paragraph 1-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-1)Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 260-SubTopic 10-Section 50-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-2>

[+ Details](#)

Name:us-gaap_EarningsPerSharePolicyTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

-Definition

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.

+References

Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 830-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org/830/tableOfContent>

+Details

Name:us-gaap_ForeignCurrencyTransactionsAndTranslationsPolicyTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

-Definition

Disclosure of accounting policy for costs assigned to identifiable tangible and intangible assets of an acquired entity to be used in the research and development activities of the combined enterprise. An entity also may disclose the appraisal method or significant assumptions used to value acquired research and development assets.

+References

No definition available.

+Details

Name:us-gaap_InProcessResearchAndDevelopmentPolicy Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

-Definition

Disclosure of accounting policy for finite-lived intangible assets. This accounting policy also might address: (1) the amortization method used; (2) the useful lives of such assets; and (3) how the entity assesses and measures impairment of such assets.

+References

Reference 1: [http://www.xbrl.org/2003/role/exampleRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483426/235-10-50-4](http://www.xbrl.org/2003/role/exampleRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483426/235-10-50-4)Reference 2: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 350-SubTopic 30-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org/350-30/tableOfContent>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic 926-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 5-Publisher FASB-URI https://asc.fasb.org/1943274/2147483154/926-20-50-5>Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 920-SubTopic 350-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478609/920-350-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 920-SubTopic 350-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478609/920-350-50-1)Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic 920-SubTopic 350-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478609/920-350-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 920-SubTopic 350-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478609/920-350-50-1)Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic 920-SubTopic 350-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478609/920-350-50-4](http://www.xbrl.org/2003/role/disclosureRef-Topic 920-SubTopic 350-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478609/920-350-50-4)

[+ Details](#)

Name:us-gaap_IntangibleAssetsFiniteLivedPolicy Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

[- Definition](#)

Disclosure of accounting policy for leasing arrangement entered into by lessee.

[+ References](#)

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478964/842-20-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478964/842-20-50-1)

[+ Details](#)

Name:us-gaap_LesseeLeasesPolicyTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

[- Definition](#)

Disclosure of accounting policy for investment classified as marketable security.

[+ References](#)

Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 942-SubTopic 320-Section 50-Paragraph 5-Publisher FASB-URI https://asc.fasb.org/1943274/2147477268/942-320-50-5>

[+ Details](#)

Name:us-gaap_MarketableSecuritiesPolicy Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

[- Definition](#)

Disclosure of accounting policy for assessing and recognizing impairments of its property, plant and equipment.

[+ References](#)

Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 360-SubTopic 10-Section 50-Paragraph 2-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482099/360-10-50-2](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 360-SubTopic 10-Section 50-Paragraph 2-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482099/360-10-50-2)

[+ Details](#)

Name:us-gaap_PropertyPlantAndEquipmentImpairment Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

[- Definition](#)

Disclosure of accounting policy for long-lived, physical asset used in normal conduct of business and not intended for resale. Includes, but is not limited to, work of art, historical treasure, and similar asset classified as collections.

[+ References](#)

Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 1-SubTopic 10-Topic 360-Publisher FASB-URI https://asc.fasb.org/1943274/2147482099/360-10-50-1>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.7-03\(a\)\(8\)\(a\)\)-Publisher FASB-](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-03(a)(8)(a))-Publisher FASB-)

~~URI <https://asc.fasb.org/1943274/2147478777/944-210-S99-1>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 6-SubTopic 360-Topic 958-Publisher FASB-URI https://asc.fasb.org/1943274/2147477798/958-360-50-6>Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(d\)-SubTopic 360-Topic 958-Publisher FASB-URI https://asc.fasb.org/1943274/2147477798/958-360-50-1](http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (d)-SubTopic 360-Topic 958-Publisher FASB-URI https://asc.fasb.org/1943274/2147477798/958-360-50-1)~~

[+ Details](#)

~~Name:us-gaap_PropertyPlantAndEquipmentPolicyTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration~~

[- Definition](#)

~~Disclosure of accounting policy for its research and development and computer software activities including the accounting treatment for costs incurred for (1) research and development activities, (2) development of computer software for internal use, (3) computer software to be sold, leased or otherwise marketed as a separate product or as part of a product or process and (4) in-process research and development acquired in a purchase business combination.~~

[+ References](#)

~~Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 985-SubTopic 20-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org/985-20/tableOfContent>Reference 2: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 350-SubTopic 40-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org/350-40/tableOfContent>Reference 3: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 730-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org/730/tableOfContent>~~

[+ Details](#)

~~Name:us-gaap_ResearchDevelopmentAndComputerSoftwarePolicyTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration~~

[- Definition](#)

~~Disclosure of accounting policy for revenue from contract with customer.~~

[+ References](#)

~~Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 606-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 17-Publisher FASB-URI https://asc.fasb.org/1943274/2147479806/606-10-50-17>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic 606-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 19-Publisher FASB-URI https://asc.fasb.org/1943274/2147479806/606-10-50-19>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 606-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 18-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479806/606-10-50-18](http://www.xbrl.org/2003/role/disclosureRef-Topic 606-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 18-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479806/606-10-50-18)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 606-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 18-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479806/606-10-50-18](http://www.xbrl.org/2003/role/disclosureRef-Topic 606-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 18-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479806/606-10-50-18)~~

<https://asc.fasb.org/1943274/2147479806/606-10-50-18>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef-Topic 606-SubTopic 10-Name>
Accounting Standards Codification-Section 50-Paragraph 18-Subparagraph (b)-Publisher FASB-URI
<https://asc.fasb.org/1943274/2147479806/606-10-50-18>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Topic 606-SubTopic 10-Name>
Accounting Standards Codification-Section 50-Paragraph 20-Subparagraph (a)-Publisher FASB-URI
<https://asc.fasb.org/1943274/2147479806/606-10-50-20>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef-Topic 606-SubTopic 10-Name>
Accounting Standards Codification-Section 50-Paragraph 20-Subparagraph (b)-Publisher FASB-URI
<https://asc.fasb.org/1943274/2147479806/606-10-50-20>Reference 7: <http://www.xbrl.org/2003/role/disclosureRef-Topic 606-SubTopic 10-Name>
Accounting Standards Codification-Section 50-Paragraph 20-Subparagraph (c)-Publisher FASB-URI
<https://asc.fasb.org/1943274/2147479806/606-10-50-20>Reference 8: <http://www.xbrl.org/2003/role/disclosureRef-Topic 606-SubTopic 10-Name>
Accounting Standards Codification-Section 50-Paragraph 20-Subparagraph (d)-Publisher FASB-URI
<https://asc.fasb.org/1943274/2147479806/606-10-50-20>Reference 9: [http://www.xbrl.org/2003/role/exampleRef-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph \(e\)-SubTopic 10-Topic 235-Publisher FASB-URI](http://www.xbrl.org/2003/role/exampleRef-Name Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph (e)-SubTopic 10-Topic 235-Publisher FASB-URI)
Accounting Standards Codification-Section 50-Paragraph 4-Subparagraph (e)-SubTopic 10-Topic 235-Publisher FASB-URI
<https://asc.fasb.org/1943274/2147483426/235-10-50-4>Reference 10: <http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Topic 606-Publisher FASB-URI> <https://asc.fasb.org/606/tableOfContent>

+ Details

Name:us-gaap_RevenueFromContractWithCustomerPolicyTextBlock **Namespace Prefix:**us-gaap_ **Data Type:**dtr-types:textBlockItemType **Balance Type:**na **Period Type:**duration

- Definition

Disclosure of accounting policy for award under share-based payment arrangement. Includes, but is not limited to, methodology and assumption used in measuring cost.

+ References

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(f\)\(1\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (f)(1)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)**Reference 2:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(f\)\(2\)\(i\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (f)(2)(i)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)**Reference 3:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(f\)\(2\)\(ii\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (f)(2)(ii)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)**Reference 4:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(f\)\(2\)\(v\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (f)(2)(v)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)**Reference 5:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SAB Topic 14.C.Q3\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SAB Topic 14.C.Q3)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1)**Reference 6:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SAB Topic 14.D.1.Q5\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SAB Topic 14.D.1.Q5)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1)**Reference 7:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SAB Topic 14.D.3.Q2\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SAB Topic 14.D.3.Q2)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1)**Reference 8:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SAB Topic 14.D.2.Q6\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SAB Topic 14.D.2.Q6)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1)**Reference 9:** <http://www.xbrl.org/2003/role/disclosureRef-Topic 718-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org/718/tableOfContent>**Reference 10:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)**Reference 11:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(f\)\(2\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (f)(2)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480429/718-10-50-2)

+ Details

Name:us-gaap_ShareBasedCompensationOptionAndIncentivePlansPolicy_Namespace Prefix:us-gaap_Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

- Definition

Disclosure of accounting policy for its capital stock transactions, including dividends and accumulated other comprehensive income.

+ References

Reference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 235-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147477968/946-235-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 1-SubTopic 10-Topic 505-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-1

+ Details

Name:us-gaap_StockholdersEquityPolicyTextBlock_Namespace Prefix:us-gaap_Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

- Definition

~~Disclosure of accounting policy for the use of estimates in the preparation of financial statements in conformity with generally accepted accounting principles.~~

~~+ References~~

~~Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-275-SubTopic-10-Section-50-Paragraph-9-Publisher-FASB-URI> <https://asc.fasb.org/1943274/2147482861/275-10-50-9>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-275-SubTopic-10-Section-50-Paragraph-4-Publisher-FASB-URI> <https://asc.fasb.org/1943274/2147482861/275-10-50-4>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-\(b\)-SubTopic-10-Topic-275-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-(b)-SubTopic-10-Topic-275-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147482861/275-10-50-1>Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-\(c\)-SubTopic-10-Topic-275-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-(c)-SubTopic-10-Topic-275-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147482861/275-10-50-1>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-11-SubTopic-10-Topic-275-Publisher-FASB-URI> <https://asc.fasb.org/1943274/2147482861/275-10-50-11>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-12-SubTopic-10-Topic-275-Publisher-FASB-URI> <https://asc.fasb.org/1943274/2147482861/275-10-50-12>Reference 7: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-275-SubTopic-10-Section-50-Paragraph-8-Publisher-FASB-URI> <https://asc.fasb.org/1943274/2147482861/275-10-50-8>~~

~~+ Details~~

~~Name:us-gaap_UseOfEstimates Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 39 R27.htm IDEA: XBRL DOCUMENT Summary of Significant Accounting Policies (Tables)9 Months Ended Sep. 30, 2024 Accounting Policies [Abstract] Schedule of Property, Plant and EquipmentThe estimated useful lives of property and equipment are as follows:~~

equipment 3 years Software 3 years Leasehold improvements Life of lease	Furniture and fixtures 10 years Computer
Property and equipment consisted of the following (in thousands):	
September 30, 2024	December 31, 2023 Computer equipment589,589 Leasehold improvements

72: 72: Property and equipment, gross661: 661: Accumulated depreciation(565) (486) Property and equipment, net\$96:\$175;

-References

No definition available.

+Details

Name:us-gaap_AccountingPoliciesAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration

-Definition

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.

+References

Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1>

+Details

Name:us-gaap_PropertyPlantAndEquipmentTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 40 R28.htm IDEA: XBRL DOCUMENT Available-for-Sale-Securities (Tables)9 Months Ended Sep. 30, 2024 Debt Securities, Available-for-Sale [Abstract] [Schedule of Available-for-sale Securities Reconciliation](#)

The following table is a summary of available-for-sale securities recorded in cash and cash equivalents or marketable securities in our Consolidated Balance Sheets (in thousands):

	September 30, 2024	December 31, 2023	Cost	Gross Unrealized Gains	Gross Unrealized Losses	Estimated Fair Value
Corporate debt securities	\$14,623	\$1	\$(2)	\$14,622	\$37,791	\$(8)
Commercial paper	—	—	1,981	—	1,981	—
Money market funds	9,486	—	9,486	4,268	—	4,268
Agency bonds	2,221	1	2,222	—	—	—
Treasury bills	3,460	—	(2)	3,458	—	—
Municipal debt securities	513	—	513	622	—	622
Total	\$30,303	\$(4)	\$30,301	\$44,662	\$(8)	\$44,657

[Schedule of Marketable Securities](#)

Estimated fair values of available-for-sale securities are generally based on prices obtained from commercial pricing services. The following table summarizes the classification of the available-for-sale securities in the Company's Consolidated Balance Sheets (in thousands):

	September 30, 2024	December 31, 2023	Cash equivalents	\$13,954	\$16,715	Marketable securities	16,347	27,942	Total	\$30,301	\$44,657
Schedule of Investments Classified by Contractual Maturity Date											

The following table summarizes our portfolio of available-for-sale securities by contractual maturity (in thousands):

	September 30, 2024	Amortized Cost	Estimated Fair Value	Less than one year	\$30,303	\$30,301
Greater than one year	—	Total	\$30,303	\$(30,301)		

-References

No definition available.

+Details

Name:us-gaap_AvailableForSaleSecuritiesAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration

-Definition

Tabular disclosure of maturities of an entity's investments as well as any other information pertinent to the investments.

+References

No definition available.

+Details

Name:us-gaap_InvestmentsClassifiedByContractualMaturityDateTableTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

-Definition

Tabular disclosure of marketable securities. This may consist of investments in certain debt and equity securities, short-term investments and other assets.

+References

No definition available.

+Details

Name:us-gaap_MarketableSecuritiesTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

-Definition

Tabular disclosure of the reconciliation of available-for-sale securities from cost basis to fair value.

+References

No definition available.

+Details

Name:us-gaap_ScheduleOfAvailableForSaleSecuritiesReconciliationTableTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 41 R29.htm IDEA: XBRL DOCUMENT

+References

~~Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-820-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(b\)-Publisher-FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-2](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-820-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482106/820-10-50-2)Reference 2: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-820-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(a\)-Publisher-FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-2](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-820-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482106/820-10-50-2)~~

[+ Details](#)
~~Name:us-gaap_FairValueAssetsMeasuredOnRecurringBasisTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration~~

[- References](#)

~~No definition available.~~

[+ Details](#)
~~Name:us-gaap_FairValueDisclosuresAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration XML 44 R32.htm IDEA: XBRL DOCUMENT Accrued Liabilities (Tables)9 Months Ended Sep. 30, 2024 Accrued Liabilities [Abstract] Schedule of Accrued Liabilities~~
~~Accrued liabilities as of September 30, 2024 and December 31, 2023 were as follows (in thousands):~~

	September 30, 2024	December 31, 2023
Salaries, employee benefits and related taxes	\$2,129	-\$2,665
Clinical and R&D-related liabilities	1,463	1,046
Accounting & tax consulting liabilities	154	57
Operating lease liabilities — current	181	168
Other	208	233
Total	\$4,135	-\$4,169

[- References](#)

~~No definition available.~~

[+ Details](#)
~~Name:us-gaap_AccruedLiabilitiesCurrentAndNoncurrentAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration~~

[- Definition](#)

~~Tabular disclosure of the components of accrued liabilities.~~

[+ References](#)

~~No definition available.~~

[+ Details](#)
~~Name:us-gaap_ScheduleOfAccruedLiabilitiesTableTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 45 R33.htm IDEA: XBRL DOCUMENT Operating Leases (Tables)9 Months Ended Sep. 30, 2024 Leases [Abstract] Schedule of Operating Lease Liabilities and Right-of-Use Assets on Balance Sheet~~
~~Operating lease liabilities and right-of-use assets were recorded in the following captions of our balance sheet as follows (in thousands):~~

	September 30, 2024	December 31, 2023
Right-of-Use Assets:		
Other assets	\$182	\$308
Total		
Right-of-Use Asset	\$182	-\$308
Operating Lease Liabilities:		
Accrued liabilities	\$181	\$168
Other long-term liabilities	—	137
Total Operating Lease Liabilities	\$181	-\$305

~~Schedule of Future Minimum Lease Payments Under Lease Agreements~~

~~Future minimum lease payments under the lease agreement as of September 30, 2024 were as follows (in thousands):~~

Years ended	Operating Leases	2024	48	2025	143	Total lease payments	191	Less: Amounts representing interest	(10)	Present value of lease liabilities	\$181
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[- Definition](#)

~~Lessee, Operating Lease, Balance Sheet Presentation [Table Text Block]~~

[+ References](#)

~~No definition available.~~

[+ Details](#)
~~Name:Ista_LesseeOperatingLeaseBalanceSheetPresentationTableTextBlock Namespace Prefix:Ista_ Data Type:dtr-types1:textBlockItemType Balance Type:na Period Type:duration~~

[- References](#)

~~No definition available.~~

[+ Details](#)

~~**Name:us-gaap_LeasesAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration**~~

~~**[-Definition](#)**~~

~~**Tabular disclosure of undiscounted cash flows of lessee's operating lease liability. Includes, but is not limited to, reconciliation of undiscounted cash flows to operating lease liability recognized in statement of financial position.**~~

~~**[+References](#)**~~

~~**Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-6>-Publisher FASB-URI <https://asc.fasb.org/1943274/2147478964/842-20-50-6>**~~

~~**[+Details](#)**~~

~~**Name:us-gaap_LesseeOperatingLeaseLiabilityMaturityTableTextBlock Namespace Prefix:us-gaap_ Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration XML 46 R34.htm IDEA: XBRL DOCUMENT**~~